

COMMUNITY FACILITIES DISTRICT NO. 2014-01

MAINTENANCE SERVICES

ANNUAL
SPECIAL TAX

2021/22

REPORT

REPORT DATE: MAY 2021

CITY OF MORENO VALLEY
SPECIAL DISTRICTS DIVISION
FINANCIAL & MANAGEMENT SERVICES DEPARTMENT

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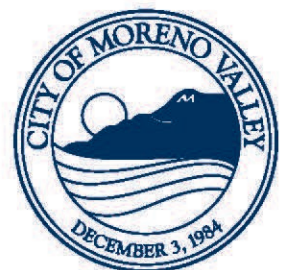


TABLE OF CONTENTS

I. INTRODUCTION.....	1
A. Description of Proceedings.....	1
B. The District.....	2
i. Boundaries of the District.....	2
ii. Boundaries of the Future Annexation Area.....	2
iii. Future Annexations.....	3
iv. Description of Services.....	3
II. COMPUTATION OF THE SPECIAL TAX REQUIREMENT.....	5
A. Annual Escalation Factor.....	5
B. Maintenance and Operation Services.....	5
C. Administrative Expenses.....	5
D. Reserve Fund.....	6
III. SPECIAL TAX CALCULATION.....	7
A. Rate and Method of Apportionment.....	7
B. Tax Rate Area.....	7
C. Method of Apportionment.....	8
D. Delinquencies.....	8
IV. LANDSCAPE MAINTENANCE SERVICES.....	9
A. Improvements.....	9
B. Special Tax Requirement.....	10
C. Special Tax Rate.....	10
V. STREET LIGHTING SERVICES.....	12
A. Improvements.....	12
B. Special Tax Requirement.....	13
C. Special Tax Rate.....	14
VI. DRAINAGE AND STREET MAINTENANCE SERVICES.....	15
A. Improvements.....	15
B. Special Tax Requirement.....	15
C. Special Tax Rate.....	15
VII. SPECIAL TAX ALLOCATION (TAX ROLL).....	16
Appendix A: Annexations.....	A-1
Appendix B: District Maps.....	B-1
Appendix C: SPECIAL TAX ALLOCATION (TAX ROLL).....	C-1

TABLES

Table 1: Summary of Actions2
Table 2: Annual Escalation.....5
Table 3: Delinquencies8
Table 4: Landscape Maintenance Improvements By Tax Rate Area9
Table 5: Landscape Maintenance Special Tax Requirement.....10
Table 6: Landscape Maintenance Special Tax Rates11
Table 7: Street Lighting Improvements By Tax Rate Area13
Table 8: Street Lighting Special Tax Requirement.....14
Table 9: Street Lighting Special Tax Rates.....14
Table 10: Drainage and Street Maintenance Improvements15
Table 11: Drainage and Street Maintenance Special Tax Requirement.....15
Table 12: Drainage and Street Maintenance Special Tax Rates.....15

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I. INTRODUCTION

This Annual Special Tax Report is prepared in compliance with Section 53343.1 of the Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 et seq.) (the “Act”) for the City of Moreno Valley Community Facilities District No. 2014-01 (Maintenance Services).

A. DESCRIPTION OF PROCEEDINGS

The City Council of the City of Moreno Valley formed the City of Moreno Valley Community Facilities District (CFD) No. 2014-01 (the “District”) to fund maintenance services related to parkway and median landscaping and street lighting. The District was established under the authority of the Act. Property owners whose new development projects have been approved with the condition of providing an ongoing funding source for 1) landscape maintenance, 2) street lighting services and/or 3) drainage and street maintenance services can annex into the District. By annexing into the District, a qualified elector (i.e. property owner or registered voter) authorizes the City to levy the special tax on their property tax bill. Revenue received from the special tax funds the specified services. A summary of the actions taken in the formation of the District, including approval of the rate and method of apportionment of the special tax (RMA) and its amendments, is listed below.

Table 1: Summary of Actions

Document	Number	Date
Resolution of Intention to Establish the District	2014-12	February 11, 2014
Resolution Establishing the District and Calling for a Special Election	2014-25	March 25, 2014
Resolution Declaring the Results of the Special Election	2014-26	March 25, 2014
Ordinance Authorizing the Levy of a Special Tax	874	April 8, 2014
Resolution Declaring Intention to Provide for Future Annexation of Territory to the District and to Amend and Restate the RMA for the District to Designate Tax Rate Areas No. LM-01 and SL-01	2014-73	August 26, 2014
Public Hearing for the First Amended and Restated RMA		October 14, 2014
Ordinance Providing for Future Annexation of Territory to the District and to Amend and Restate the RMA for the District to Designate Tax Rate Areas No. LM-01 and SL-01	882	October 28, 2014
Resolution Declaring Intention to Provide for Future Annexation of Territory to the District and Amend and Restate the RMA for the District to Designate Tax Rate Areas No. LM-02 And SL-02 and Revise the Rate Structure for Tax Rate Area No. LM-01	2014-100	December 9, 2014
Public Hearing for the Second Amended and Restated RMA		January 27, 2015
Ordinance Providing for Future Annexation of Territory to the District and Amend and Restate the RMA for the District to Designate Tax Rate Areas No. LM-02 And SL-02 and Revise the Rate Structure for Tax Rate Area No. LM-01	889	February 10, 2015
Resolution Declaring Intention to Provide for Future Annexation of Territory to the District and Amend and Restate the RMA for the District to Designate Tax Rate Areas No. TC-01, TC-2, TC-03, TC-04 and SD-01	2021-12	February 16, 2021
Public Hearing for the Third Amended and Restated RMA		April 6, 2021
Ordinance Providing for Future Annexation of Territory to the District and Amend and Restate the RMA for the District to Designate Tax Rate Areas No. TC-01, TC-2, TC-03, TC-04 and SD-01 and to Revise the Rate Structure for SL-01	980	April 20, 2021

B. THE DISTRICT

The District was formed in 2014 to provide a funding mechanism for maintenance and operation services of public landscaping and street lighting. In 2021, the RMA was amended to expand the services to include street maintenance and drainage.

i. BOUNDARIES OF THE DISTRICT

The parcels located within Tract 31618 formed the District's original boundaries. Since its formation, additional property owners have annexed their parcels into the District. A list of development projects annexed into the District is included in Appendix A. The District's Boundary Map and individual Tax Rate Area Maps, identifying parcels that have annexed into each, are included in Appendix C.

ii. BOUNDARIES OF THE FUTURE ANNEXATION AREA

Aside from the territory that formed the District when the future annexation area was established, the boundaries of the future annexation area encompass the City boundary at the time the RMA was last amended. While all parcels in the City at the time of approval of the Third Amended and Restated RMA are included in the District

boundaries, qualified electors must approve annexation of their parcels to the District and approve the maximum special tax for applicable Tax Rate Area(s) prior to the special tax being levied against the property.

iii. FUTURE ANNEXATIONS

The future annexation area permits property owners, at the discretion of the City Council, to annex their property to the District and approve the Tax Rate Area(s) set forth in the RMA applicable to their development.

As a condition of approval for development of their property, property owners are required to provide a funding source to support the maintenance and operation of public landscaping, street lights and/or drainage and streets installed by the development. The property owner can annex into the District and authorize the levy of a special tax to be placed on their property tax bill to fund the service(s) or form a Home or Property Owners Association or fund an endowment to provide the required funding for the ongoing maintenance for the project's public improvements.

iv. DESCRIPTION OF SERVICES

The District provides landscape maintenance services, street lighting services, and drainage and street maintenance services. A parcel's service depends upon which tax rate area it was annexed into. The Services are in addition to those provided in the District's territory prior to the establishment of the District. Such Services will not supplant services already available within the District.

Landscape Maintenance Services

Maintaining, servicing and operating landscape improvements and associated appurtenances located within the public right-of-way and within dedicated landscape easements for the District. These improvements may include but are not limited to parkways, medians, open space landscaping, fencing, monuments, ornamental lighting, drainage, turf, ground cover, shrubs, vines and trees, irrigation systems, and appurtenant facilities and structures. Fundable costs may include, but are not limited to: (i) contracting costs for landscape maintenance services, including litter removal, (ii) salaries and benefits of City staff, (iii) expenses related to equipment, apparatus, and supplies related to these services, (iv) City administrative and overhead costs associated with providing such services within the CFD, and (v) lifecycle costs associated with the repair and replacement of facilities.

Street Lighting Services

Maintaining, servicing, and operating street lights and appurtenant improvements. Fundable costs may include, but are not limited to: (i) contracting costs for street light maintenance, (ii) salaries and benefits of City staff, if the City directly provides street light maintenance services, (iii) utility expenses and the expense related to equipment, apparatus, and supplies related to these services and authorized by the Act, (iv) City administrative and overhead costs associated with providing such services for the CFD, and (v) lifecycle costs associated with the repair and replacement of facilities.

Drainage and Street Maintenance Services

Maintaining, servicing, and operating drainage improvements and maintaining streets. Drainage improvements include public improvements and appurtenance (and associated easements) that are designed or used to capture, retain, detain, remove, transport, or treat surface water and storm water runoff. Fundable costs may include, but are not limited to: (i) contracting costs for street and drainage maintenance services, including litter removal, (ii) salaries and benefits of City staff if the City directly provides these services, (iii) expenses related to equipment, apparatus, and supplies related to these services, (iv) City administrative and overhead costs associated with providing such services within the CFD, and (v) lifecycle costs associated with the repair and replacement of streets and drainage improvements.

Nothing in this description of services or any Resolution of the City Council shall be construed as committing the City or the District to provide all of the authorized Services. The provision of Services shall be subject to the availability of sufficient proceeds of special taxes within each Tax Rate Area of the District.

II. COMPUTATION OF THE SPECIAL TAX REQUIREMENT

The City is authorized to levy the special tax consistent with the RMA, which was approved by the legislative body and the qualified electors of the District at the time of annexation. The special tax requirement includes the costs for maintenance and operation services of District facilities, administrative expenses, and replenishment of the contingency reserve fund for each year. Other available revenues are accounted for when calculating the special tax and may be used to offset the annual special tax requirement.

A. ANNUAL ESCALATION FACTOR

On each July 1 following the year the tax rate areas were established ("Base Year"), the maximum special tax rates shall be increased by the greater of the increase in the annual percentage change in the Consumer Price Index (CPI) or five percent (5%). The CPI is based on the Department of Labor, Bureau of Labor Statistics, Regional Consumer Price Index for All Urban Consumers for Los Angeles-Long Beach-Anaheim.¹

Table 2: Annual Escalation

Fiscal Year	% Change in CPI	% Used to Increase Maximum Rates
2015/16	0.73%	5.00%
2016/17	2.03%	5.00%
2017/18	1.97%	5.00%
2018/19	3.61%	5.00%
2019/20	3.24%	5.00%
2020/21	2.96%	5.00%
2021/22	1.45%	5.00%

B. MAINTENANCE AND OPERATION SERVICES

The District shall provide the ongoing maintenance services related to parkway and median landscaping, street lighting, and drainage and streets, as defined in Section I.

C. ADMINISTRATIVE EXPENSES

Administrative expenses are those directly related to the administration of the District. These expenses include the cost of preparing the annual special tax report, calculating the special tax rates, preparing for and receiving the legislative body's approval, and levying the charges on the property tax roll. Costs may also include the City's expense to respond to public inquiries and coordinate with consultants, accountants, auditors, attorneys, and other professional services, as well as administrative services and project management provided

¹ In January 2018, the Bureau of Labor Statistics introduced a new geographic area sample for the CPI. Riverside, CA, which was previously included in the Los Angeles-Riverside-Orange County, CA MSA (Metropolitan Statistical Area), will now be included in a separate CBSA (Core Based Statistical Area) and will be considered a new index named Riverside-San Bernardino-Ontario, starting at 100.000. The Los Angeles-Riverside-Orange County, CA index was renamed "Los Angeles-Long Beach-Anaheim". Because the CPI approved by the qualified electors was the Los Angeles-Riverside-Orange County index, and it was renamed and not eliminated, the City Attorney determined the District would continue to use the Los Angeles-Long Beach-Anaheim index.

by the City to monitor special tax installments, delinquencies, and related laws. Additional expenses include, but are not limited to, the cost of the City's general administrative services overhead for personnel support, building and maintenance, insurance, City Council support, City Manager support, purchasing, and communications.

D. RESERVE FUND

Operating reserves (cash flow to fund services until the first installment of the property tax levy is received) and Repair and Replacement reserves (to cover repair or replacement needs), if applicable, will be maintained for the District.

III. SPECIAL TAX CALCULATION

Commencing with FY 2014/15 and for each following fiscal year, the CFD Administrator shall, separately within each Tax Rate Area, proportionately levy the special tax on each Assessor's Parcel, whether developed or undeveloped, within that Tax Rate Area at an amount up to 100% of the applicable maximum special tax until the amount levied is equal to the Special Tax Requirement assigned to that Tax Rate Area in that fiscal year.

The special tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; however, the CFD Administrator may directly bill the special tax or collect special taxes at a different time, if necessary, to meet the financial obligations of the District as otherwise determined appropriate by the CFD Administrator.

The special tax shall be subject to the same penalties, procedure, sale, and lien priority in any case of delinquency as applicable for ad valorem taxes.

A. RATE AND METHOD OF APPORTIONMENT

Since the FY 2014/15 Annual Report, the RMA has been amended, in accordance with the Act, on three separate occasions.

The First Amended and Restated RMA reassigned the original Tax Rate Area No. 1 into two separate Tax Rate Areas (LM-01 for maintenance of public landscaping and SL-01 for operation of standard street lighting for single family residential developments).

The Second Amended and Restated RMA 1) added Tax Rate Areas (LM-02 and SL-02) to fund landscape maintenance and operation of street lighting for developments other than single-family residential (i.e. commercial, industrial, and multifamily) and 2) expanded the Tax Rate table for Tax Rate Area No. LM-01 (single-family residential landscaping). The expanded tax rate table ensures equitable apportionment of the tax by providing different special tax rates based on the size of the development's landscaping and number of parcels funding the service.

The Third Amended and Restated RMA added 1) Tax Rate Areas (TC-01, TC-02, TC-03, TC-04) to fund traffic circle landscape maintenance, 2) a Tax Rate Area (SD-01) to fund street maintenance and drainage for single-family residential, and 3) expanded the Tax Rate table for Tax Rate Area No. SL-01 (single-family residential street lighting). The expanded SL-01 tax rate table ensures equitable apportionment of the tax by providing different special tax rates for parcels that fund internal street lighting and perimeter street lighting and parcels that fund perimeter street lighting only.

B. TAX RATE AREA

A Tax Rate Area is a grouping of parcels that are taxed to fund a specific service. Tax Rate Areas may be created from time to time to add additional services or service levels, and each parcel annexed to the District shall, at the time it is annexed, be assigned to one or more Tax Rate Area(s) by action of the City Council (with approval of the qualified electors). Tax Rate Areas are based on development plans at the time of annexation; however all taxes will be calculated as set forth in the Rate and Method of Apportionment.

C. METHOD OF APPORTIONMENT

For each fiscal year, the CFD Administrator shall determine the amount of the special tax to be levied and collected for each Tax Rate Area separately. The amount required shall include an amount necessary to pay for: (i) the Services funded by the CFD; (ii) Administrative Expenses; (iii) any amounts required to establish or replenish any Reserve Funds; and (iv) anticipated delinquent special taxes (not to exceed 10% of total requirement) less any surplus of funds available from the previous fiscal year's special tax.

D. DELINQUENCIES

The District's delinquencies are summarized below.

Table 3: Delinquencies

FY	Amount Levied	Amount Delinquent*	Number of Delinquent Parcels	Percent Delinquent
2014/15	\$ 36,615.70	\$ -	-	0.00%
2015/16	27,546.60	-	-	0.00%
2016/17	24,658.78	-	-	0.00%
2017/18	118,159.02	-	-	0.00%
2018/19	209,656.96	-	-	0.00%
2019/20	168,475.22	-	-	0.00%
2020/21	191,589.52	4,266.52	47	2.23%

* Amount delinquent per the Riverside County Paid/Unpaid Reports dated April 15, 2021.

IV. LANDSCAPE MAINTENANCE SERVICES

Revenue from the Landscape Maintenance Services tax rates funds the maintenance and operation of public landscaping installed as a condition of approval for new development. Maintenance will be provided consistent with the City's Maintenance Policy for Public Landscaping within a Special Financing District (Policy #2.19). The property is annexed into a tax rate area consistent with the improvements being maintained for the benefit of that property. Funding collected within one tax rate area may be used to benefit that tax rate area only.

A. IMPROVEMENTS

The following is a list of improvements that will be maintained through the levy and collection of special taxes from parcels that were annexed into a landscape maintenance tax rate area.

Table 4: Landscape Maintenance Improvements By Tax Rate Area

SINGLE FAMILY RESIDENTIAL				
Amend No.	Project Name/ Property Owner	Location	Sq. Ft.	Type of Improvement
Tax Rate Area LM-01C				
32	KB Home Coastal Inc	TT 24203 - East side of Pigeon Pass Rd, north of Lawless Rd	3,839	Parkway
Tax Rate Area LM-01E				
56	DR HORTON Los Angeles Holding Company, Inc.	TT 31590 - West of Moreno Beach Dr between Alessandro Blvd and Brodiaea Ave	TBD	¹ Parkway & Median
Tax Rate Area LM-01F				
47	Meritage Homes of California, Inc.	TT 36760 - Southeast corner of Indian St and Gentian Ave	41,270	¹ Parkway
Tax Rate Area LM-01G				
17	RSI Communities	TT 22180 - Northwest corner of Gentian Ave and Perris Blvd	34,618	Parkway & Median
46	Century Communities of California, LLC	TT 36708 - West side of Perris Blvd, between Cactus Ave & Delphinium Ave	28,376	¹ Parkway
Tax Rate Area LM-01H				
Original	Frontier Communities	TT 31618 - Southwest corner of Bay Ave and Moreno Beach Dr	17,928	Parkway
Tax Rate Area LM-01I				
4	KB Homes	TT 36436 - Quincy Channel, between Brodiaea Ave and Cactus Ave	69,990	Parkway
Tax Rate Area LM-01K				
22	RSI Communities	TT 31305 - West side of Nason St, between Fir Ave and Eucalyptus Ave	50,851	Parkway & Median
PROPERTIES OTHER THAN SINGLE-FAMILY RESIDENTIAL				
Amend No.	Project Name/ Property Owner	Location	Sq. Ft.	Type of Improvement
Tax Rate Area LM-02A				
3	March Business Center	Southeast corner of Iris Avenue and Heacock Street	2,660	Median
16	Duke Realty	Northeast corner of Iris Ave and Heacock St	4,706	Median
21	The Quarter Retail Center	Northeast corner of Eucalyptus Ave and Day St	0	² None
27	Cactus Commerce Center	Northeast corner of Cactus Ave and Commerce Center Dr	0	³ Median
43	Yum Yum Donut Shops, Inc.	Northeast corner of Perris Blvd and Cottonwood Ave	514	¹ Median
Tax Rate Area LM-02B				
9	First Industrial	Southwest corner of San Michele Rd and Perris Blvd	285	⁴ Median
15	L. Valenzuela	Northwest corner of Frederick St and Alessandro Blvd	91	⁴ Median
19	Kearny Modular	Northeast corner of Modular Way and Perris Blvd	271	⁴ Median
23	Supreme Truck	Southwest corner of Alessandro Blvd and Grant St	496	⁴ Median
26	Duke Realty Limited Partnership	Northwest corner of San Michele Rd and Perris Blvd	330	⁴ Median
31	Duke Realty LTD Partnership	Southwest corner of Nandina Ave and Perris Blvd	680	⁴ Median
40	Diocese of SB Education & Welfare Corp	Southeast corner of Perris Blvd and Cottonwood Ave	51	¹ Median
41	Roman Catholic Bishop of San Bernardino	Southeast corner of Perris Blvd and Cottonwood Ave	365	¹ Median
44	Yum Yum Donut Shops, Inc.	Northwest corner of Alessandro Blvd and Day St	334	⁴ Median
55	HF Logistics - SKX - T1	North of Fir Ave between Redlands Blvd and Therodore St	TBD	¹ Median
58	HF Logistics - SKX - T2	North of Fir Ave between Redlands Blvd and Therodore St	TBD	¹ Median
59	HF Partners 1	North of Fir Ave between Redlands Blvd and Therodore St	TBD	¹ Median
Tax Rate Area TC-03				
55	HF Logistics - SKX - T1	North of Fir Ave between Redlands Blvd and Therodore St	TBD	¹ Traffic Circle
58	HF Logistics - SKX - T2	North of Fir Ave between Redlands Blvd and Therodore St	TBD	¹ Traffic Circle
59	HF Partners 1	North of Fir Ave between Redlands Blvd and Therodore St	TBD	¹ Traffic Circle
¹ Improvements not yet constructed/accepted for maintenance. ² Constructed median is hardscape only. No landscape maintenance required. ³ Median maintained by developer. See LGL19-0039. ⁴ Proportional Front Footage of Adjacent Median				

B. SPECIAL TAX REQUIREMENT

The Special Tax Requirement is calculated based on estimated expenses to fund the annual cost of the services for each tax rate area. The calculation for each tax rate area is in the following table.

Table 5: Landscape Maintenance Special Tax Requirement

SPECIAL TAX REQUIREMENT						
Tax Rate Area	Personnel	Maintenance and Operation	Fixed Charges (Overhead & Administration)	Allowance for Delinquent Special Taxes ¹	Reserve Contribution (Draw)	Special Tax Requirement
Single Family Residential						
LM-01C	\$ 471.85	\$ 8,581.00	\$ 577.65	\$ 100.00	\$ 806.10	\$ 10,536.60
LM-01E	-	-	-	-	500.00	500.00
LM-01F	-	-	-	-	1,050.00	1,050.00
LM-01G	4,149.64	25,157.04	2,571.41	-	(16,519.04)	15,359.04
LM-01H	2,153.48	18,981.27	1,629.51	-	(6,056.36)	16,707.90
LM-01I	8,389.01	44,492.03	4,921.82	-	-	57,802.86
LM-01K	6,091.41	38,780.78	3,865.73	-	-	48,737.92
Other than Single Family Residential						
LM-02A	614.30	19,134.04	1,153.68	-	(3,845.91)	17,056.11
LM-02B	889.17	6,466.69	727.50	-	-	8,083.36
TC-03	-	-	-	-	16,799.90	16,799.90

¹ Represents amount necessary to ensure provision of services with the available fund balance.

C. SPECIAL TAX RATE

The maximum and applied special tax rates for each Tax Rate Area are listed in the table below. Those Tax Rate Areas without an applied special tax have no services to fund.

The Maintenance Ratio represents each taxed parcel's proportionate share of the landscaping maintained. The Maintenance Ratio is calculated by dividing the total public landscaping to be maintained by the District for a given development by the number of parcels within that development. For example, if a development consists of 100 single family residential parcels, and the District will fund the maintenance of 15,000 square feet of landscaping in the subdivision, then the Maintenance Ratio for that development is 150 (15,000 divided by 100), and is assigned Tax Rate Area LM-01(E).

In accordance with the RMA, property classified as (i) Public Property, (ii) Property Owner Association Property, and (iii) property owned in common will be identified as Tax-Exempt with regards to the special tax.

Table 6: Landscape Maintenance Special Tax Rates

Tax Rate Area	Maintenance Ratio	Unit of Calculation	Maximum	Applied
LM-01	Single-Family Residential Landscaping	per parcel		
LM-01A	Less than or equal to 20 square feet per Single-Family Residential Parcel		\$ 19.92	\$ -
LM-01B	21 - 40 square feet per Single-Family Residential Parcel		59.86	-
LM-01C	41 - 70 square feet per Single-Family Residential Parcel		109.80	103.30
LM-01D	71 - 110 square feet per Single-Family Residential Parcel		179.68	-
LM-01E	111 - 160 square feet per Single-Family Residential Parcel		269.54	250.00
LM-01F	161 - 220 square feet per Single-Family Residential Parcel		379.38	350.00
LM-01G	221 - 290 square feet per Single-Family Residential Parcel		509.20	106.66
LM-01H	291 - 370 square feet per Single-Family Residential Parcel		658.98	303.78
LM-01I	371 - 460 square feet per Single-Family Residential Parcel		828.74	363.54
LM-01J	461 - 560 square feet per Single-Family Residential Parcel		1,018.46	-
LM-01K	561 - 670 square feet per Single-Family Residential Parcel		1,228.14	566.72
LM-01L	671 - 790 square feet per Single-Family Residential Parcel		1,457.82	-
LM-01M	791 - 920 square feet per Single-Family Residential Parcel		1,707.44	-
LM-01N	921 - 1,060 square feet per Single-Family Residential Parcel		1,977.04	-
LM-01O	1,061 - 1,210 square feet per Single-Family Residential Parcel		2,266.60	-
LM-01P	1,211 - 1,370 square feet per Single-Family Residential Parcel		2,576.16	-
LM-01Q	1,371 - 1,540 square feet per Single-Family Residential Parcel		2,905.68	-
LM-01R	1,541 - 1,720 square feet per Single-Family Residential Parcel		3,255.16	-
LM-01S	1,721 - 1,910 square feet per Single-Family Residential Parcel		3,624.62	-
LM-01T	1,911 - 2,110 square feet per Single-Family Residential Parcel		4,014.02	-
LM-02	Landscaping for Property Other than Single-Family Residential	per proportional front foot		
LM-02A	Median(s) (other than Median(s)-Shared)		15.36	5.91
LM-02B	Median(s) Shared		7.66	3.59
LM-02C	Parkway(s)		18.92	-
TC-01	Traffic Circle Landscaping without Monument for SFR	per parcel		
TC-01A	Less than or equal to 20 square feet per Single-Family Residential Parcel		\$ 23.73	\$ -
TC-01B	21 - 40 square feet per Single-Family Residential Parcel		71.28	-
TC-01C	41 - 70 square feet per Single-Family Residential Parcel		130.73	-
TC-01D	71 - 110 square feet per Single-Family Residential Parcel		213.93	-
TC-01E	111 - 160 square feet per Single-Family Residential Parcel		320.90	-
TC-01F	161 - 220 square feet per Single-Family Residential Parcel		451.65	-
TC-01G	221 - 290 square feet per Single-Family Residential Parcel		606.20	-
TC-01H	291 - 370 square feet per Single-Family Residential Parcel		784.50	-
TC-01I	371 - 460 square feet per Single-Family Residential Parcel		986.60	-
TC-01J	461 - 560 square feet per Single-Family Residential Parcel		1,212.48	-
TC-01K	561 - 670 square feet per Single-Family Residential Parcel		1,462.08	-
TC-01L	671 - 790 square feet per Single-Family Residential Parcel		1,735.50	-
TC-01M	791 - 920 square feet per Single-Family Residential Parcel		2,032.68	-
TC-01N	921 - 1,060 square feet per Single-Family Residential Parcel		2,353.63	-
TC-02	Traffic Circle Landscaping with Monument for SFR	per parcel		
TC-02A	Less than or equal to 20 square feet per Single-Family Residential Parcel		\$ 37.96	\$ -
TC-02B	21 - 40 square feet per Single-Family Residential Parcel		114.04	-
TC-02C	41 - 70 square feet per Single-Family Residential Parcel		209.16	-
TC-02D	71 - 110 square feet per Single-Family Residential Parcel		342.28	-
TC-02E	111 - 160 square feet per Single-Family Residential Parcel		513.44	-
TC-02F	161 - 220 square feet per Single-Family Residential Parcel		722.64	-
TC-02G	221 - 290 square feet per Single-Family Residential Parcel		969.92	-
TC-02H	291 - 370 square feet per Single-Family Residential Parcel		1,255.20	-
TC-02I	371 - 460 square feet per Single-Family Residential Parcel		1,578.56	-
TC-02J	461 - 560 square feet per Single-Family Residential Parcel		1,939.96	-
TC-02K	561 - 670 square feet per Single-Family Residential Parcel		2,339.32	-
TC-02L	671 - 790 square feet per Single-Family Residential Parcel		2,776.80	-
TC-02M	791 - 920 square feet per Single-Family Residential Parcel		3,252.28	-
TC-02N	921-1,060 square feet per Single-Family Residential Parcel		3,765.80	-
TC	Traffic Circle Landscaping for Property Other than SFR	per angularly allocated landscape foot		
TC-03	Without Monument/Signage Features		36.58	16.00
TC-04	With Monument/Signage Features		43.89	-

V. STREET LIGHTING SERVICES

Revenue from the Street Lighting Services tax rates funds the maintenance and operation of public street lighting installed as a condition of approval for new development. The property is annexed into a tax rate area consistent with the improvements being maintained for the benefit of that property. Funding collected within one tax rate area may be used to benefit that tax rate area only.

A. IMPROVEMENTS

The following is a list of improvements that will be maintained through the levy and collection of special taxes from parcels in the District that annexed into a street lighting tax rate area.

Table 7: Street Lighting Improvements By Tax Rate Area

SINGLE FAMILY RESIDENTIAL				
Amend No.	Project Name/ Property Owner	Location	Qty Residential	Qty Arterial
Tax Rate Area SL-01A				
Original	Frontier Communities	TT 31618 - Southwest corner of Bay Ave and Moreno Beach Dr	24	4
1	Habitat for Humanity, Inc.	TT 36598 - South side of Myers Ave east of Indian St	3	0
2	GFR Enterprises	TT 31789 - South of Ironwood Ave, east of Lasselle St	6	1
4	KB Homes	TT 36436 - Quincy Channel, between Brodiaea Ave and Cactus Ave	52	7
8	CV Communities	TT 31592 - East of Perris Blvd, north of Manzanita Ave	63	0
10	FH II	TT 36882 - South side of Brodiaea Ave, west of Moreno Beach Dr	13	0
11	Metric Homes	TT 35606 - Metric Dr, on the west side of Perris Blvd, east of Hubbard St	5	2
14	JW Capital PP	TT 29343 - West of Hidden Springs Dr between Green Ridge Dr and Pigeon Pass Rd	18	1 0
17	RSI Communities	TT 22180 - Northwest corner of Gentian Ave and Perris Blvd	39	30
22	RSI Communities	TT 31305 - West side of Nason St, between Fir Ave and Eucalyptus Ave	31	0
28	Metric Homes	TTM 31621 - East of Hubbard St and Tranquil Way	8	1 0
32	KB Home Coastal Inc	TT 24203 - East side of Pigeon Pass Rd, north of Lawless Rd	32	2
47	Meritage Homes of California, Inc.	TT 36760 - Southeast corner of Indian St and Gentian Ave	77	1 6
50	FH II	TT 35744 - Northwest corner of Quincy St and Brodiaea Ave	21	1 0
52	Right Solutions	TT 36761 - Southeast corner of Dunlavy Ct and Davis St	3	1 0
54	PEDROHYPJVC, LLC	TT 31517 - Northside of Kalmia Ave., west of Lasselle St.	TBD	1 TBD
56	DR HORTON Los Angeles Holding Company, Inc.	TT 31590 - West of Moreno Beach Dr between Alessandro Blvd and Brodiaea Ave	TBD	1 TBD
Tax Rate Area SL-01B				
18	Beazer Homes	TT 36933 - South side of Eucalyptus Ave east of Fir Ave	0	10
46	Century Communities of California, LLC	TT 36708 - West side of Perris Blvd, between Cactus Ave & Delphinium Ave	0	1 8

PROPERTIES OTHER THAN SINGLE-FAMILY RESIDENTIAL				
Amend No.	Project Name/ Property Owner	Location	Qty Residential	Qty Arterial
5	RB Johnson Investments, LLC	West side of Heacock Street at Webster Avenue	0	2
6	Les Schwab Tires	East side of Perris Blvd, north of Fir Ave	0	1
7	FR CAL Moreno Valley	Southeast corner of San Michele Rd and Heacock St	0	11
9	First Industrial	Southwest corner of San Michele Rd and Perris Blvd	0	6
12	Riverview Partners, LP	South side of Box Springs Rd, east of Clark St	2	3
13	Prologis	West of the intersection at Quincy St and Eucalyptus Ave	4	24
19	Kearny Modular	Northeast corner of Modular Way and Perris Blvd	0	12
20	First Industrial	Southwest corner of Nandina Ave and Indian St	14	8
24	OM MacArthur	North side of Hemlock Ave, east of Swegles Ln	TBD	1 TBD
25	Indian Commerce Center	Southwest corner of Grove View Rd and Indian St	0	4
26	Duke Realty Limited Partnership	Northwest corner of San Michele Rd and Perris Blvd	0	7
29	I 215 PL, LLC	Southeast corner of San Michele Rd and Indian St	0	9
30	Balwinder Kang	Southeast corner of Rivard Rd and San Celeste Rd	4	1 0
31	Duke Realty LTD Partnership	Southwest corner of Nandina Ave and Perris Blvd	0	8
33	Prologis, L.P.	Southwest corner of Krameria Ave and Indian St	13	12
34	Arlene Hamann, et al	South side of John F. Kennedy Dr west of Perris Blvd	1	1 0
36	RG Centerpointe LLC	Northeast corner of Frederick St and Brodiaea Ave	0	2
37	Indian & Nandina JP/FG, LLC	Southeast corner of Nandina Ave and Indian St	0	4
38	Villa Annette LP	Northeast corner of Cactus Ave and Lasselle St	2	1 5
39	LCG MVBP	North of Hemlock Ave, east and west of Davis St.	3	4
40	Diocese of SB Education & Welfare Corp	Southeast corner of Perris Blvd and Cottonwood Ave	1	0
41	Roman Catholic Bishop of San Bernardino	Southeast corner of Perris Blvd and Cottonwood Ave	0	0
42	Brodiaea APG LLC	Northwest corner of Brodiaea Ave and Heacock St	2	0
43	Yum Yum Donut Shops, Inc.	Northeast corner of Perris Blvd and Cottonwood Ave	0	1 1
45	MV Holdings LLC	Northeast corner of Moreno Beach and Auto Mall Dr	0	1
48	CLPF Heacock St LP	East of Heacock St, south of Krameria Ave	0	1 3
49	Courtyards at Cottonwood, LP	Northeast corner of Cottonwood Ave and Indian St	0	1 4
51	FR Nandina Avenue	Southeast of Nandina Ave and Indian St	0	3
55	HF Logistics - SKX - T1	North of Fir Ave between Redlands Blvd and Therodore St	TBD	1 TBD
57	CLPF Inland Empire Parking LP	North of Mariposa Ave, east of Heacock St	TBD	1 TBD
58	HF Logistics - SKX - T2	North of Fir Ave between Redlands Blvd and Therodore St	TBD	1 TBD
59	HF Partners 1	North of Fir Ave between Redlands Blvd and Therodore St	TBD	1 TBD

¹ Improvements not yet installed.

B. SPECIAL TAX REQUIREMENT

The Special Tax Requirement is calculated based on estimated expenses to fund the annual cost of the services for each tax rate area. The calculation for each tax rate area is in the following table.

Table 8: Street Lighting Special Tax Requirement

SPECIAL TAX REQUIREMENT						
Tax Rate Area	Personnel	Maintenance and Operation	Fixed Charges (Overhead & Administration)	Allowance for Delinquent Special Taxes ¹	Reserve Contribution (Draw)	Special Tax Requirement
Single Family Residential						
SL-01A	\$ 2,521.55	\$ 35,480.00	\$ 2,344.05	\$ -	\$ (10,086.40)	\$ 30,259.20
SL-01B	51.16	1,683.60	35.28	-	-	1,770.04
Other than Single Family Residential						
SL-02	1,769.08	25,060.00	1,472.50	-	-	28,301.58
¹ Represents amount necessary to ensure provision of services with the available fund balance.						

C. SPECIAL TAX RATE

The maximum and applied special tax rates are listed in the following table for each Tax Rate Area.

Table 9: Street Lighting Special Tax Rates

Tax Rate Area	Maintenance Ratio	Unit of Calculation	Maximum	Applied
SL-01	Single-Family Residential Street Lighting	per parcel		
SL-01A	Perimeter and Interior Street Lighting		\$ 277.71	\$ 38.40
SL-01B	Perimeter Street Lighting Only		87.28	6.46
SL-02	Street Lighting for	per front linear foot	-	
	Property Other than Single-Family Residential		4.53	0.70

In accordance with the RMA, property classified as (i) Public Property, (ii) Property Owner Association Property, and (iii) property owned in common will be identified as Tax-Exempt with regards to the special tax.

VI. DRAINAGE AND STREET MAINTENANCE SERVICES

Revenue from the Drainage and Street Maintenance Services tax rate funds the maintenance and operation of public drainage improvements and streets installed as a condition of approval for new single-family residential developments. The property is annexed into a tax rate area consistent with the improvements being maintained.

A. IMPROVEMENTS

The following is a list of improvements that will be maintained through the levy and collection of special taxes from parcels that annexed into the street maintenance and drainage tax rate area.

Table 10: Drainage and Street Maintenance Improvements

Amend No.	Project Name/ Property Owner	Location	Curb Feet
56	DR HORTON Los Angeles Holding Company, Inc.	TT 31590 - West of Moreno Beach Dr between Alessandro Blvd and Brodiaea Ave	TBD
Improvements not yet constructed/accepted by the City for maintenance.			

B. SPECIAL TAX REQUIREMENT

The Special Tax Requirement is calculated based on estimated expenses to fund the annual cost of the services for each tax rate area. The calculation for each tax rate area is in the following table.

Table 11: Drainage and Street Maintenance Special Tax Requirement

SPECIAL TAX REQUIREMENT						
Tax Rate Area	Personnel	Maintenance and Operation	Fixed Charges (Overhead & Administration)	Allowance for Delinquent Special Taxes	Reserve Contribution (Draw)	Special Tax Requirement
SD-01	\$ -	\$ -	\$ -	\$ -	\$ 1,800.00	\$ 1,800.00

C. SPECIAL TAX RATE

The maximum and applied special tax rates are listed in the following table.

Table 12: Drainage and Street Maintenance Special Tax Rates

Tax Rate Area	Maintenance Ratio	Unit of Calculation	Maximum	Applied
SD-01	Street Maintenance and Drainage	per parcel	\$ 900.00	\$ 900.00
		per proportional curb foot	2.50	-

In accordance with the RMA, property classified as (i) Public Property, (ii) Property Owner Association Property, and (iii) property owned in common will be identified as Tax-Exempt with regards to the special tax.

VII. SPECIAL TAX ALLOCATION (TAX ROLL)

The special tax shall be levied on all taxable property annexed into the District. Appendix C includes a list of each assessor's parcel number and the applicable maximum and applied special taxes for all tax rate areas applicable to the parcel.

Appendix A: Annexations

Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
1	36598	8	2014-97	December 9, 2014	SL-01
2	31789	24	2015-09	February 10, 2015	SL-01
3	CSIP WR Moreno Valley	4	2015-18	March 24, 2015	LM-02A
4	36436	159	2015-18	March 24, 2015	SL-01 & LM-01 (I)
5	RB Johnson Investments, LLC	1	2015-18	March 24, 2015	SL-02
6	Les Schwab Tires	1	2015-77	December 1, 2015	SL-02
7	FR CAL Moreno Valley	2	2015-69	October 27, 2015	SL-02
8	31592	114	2016-65	October 13, 2015	SL-01
9	First Industrial	1	2016-03	February 2, 2016	SL-02 & LM-02B
10	36882	40	2016-16	April 5, 2016	SL-01
11	35606	16	2016-24	May 3, 2016	SL-01
12	Riverview Partners	1	2017-22	April 18, 2017	SL-02
13	Prologis	5	2018-03	January 16, 2018	SL-02
14	TTM 29343	2	2016-70	October 18, 2016	SL-01
15	Luis Valenzuela	1	2016-66	September 20, 2016	LM-02B
16	Duke Realty	1	2016-63	August 16, 2016	LM-02A
17	RSI Tract 22180	140	2016-78	December 12, 2016	SL-01 & LM-01(G) ²
18	Tract 36933	274	³ 2017-27	May 16, 2017	SL-01
19	Kearny Modular Way, LLC	2	2016-70	October 18, 2016	SL-02 & LM-02B
20	First Industrial	5	2016-78	December 12, 2016	SL-02
21	Corona South Main Development	6	2017-15	March 21, 2017	LM-02A
22	Tract 31305	86	2017-24	May 2, 2017	SL-01 & LM-01(K) ⁴
23	Supreme Truck	1	2017-45	August 15, 2017	LM-02B
24	OM MacArthur	3	2017-53	October 17, 2017	SL-02
25	Indian Commerce Center	1	2017-57	November 7, 2017	SL-02
26	Duke Realty Limited Partnership	1	2017-63	December 5, 2017	SL-02 & LM-02B
27	Cactus Commerce Center	3	2018-28	May 1, 2018	LM-02A
28	TTM 31621	4	2018-29	May 1, 2018	SL-01
29	Amazon Overflow Parking	1	2018-67	August 21, 2018	SL-02
30	Rivard Truck Parking	2	2018-79	October 16, 2018	SL-02
31	Duke Realty Nandina Ind. Facility	3	2019-01	January 15, 2019	SL-02 & LM-02A
32	TR 24203/KB Home Coastal Inc	8	2019-11	March 19, 2019	SL-01 & LM-01(C)
33	Prologis, L.P.	3	2019-04	February 19, 2019	SL-02
34	Arlene Hamann, et al	2	2019-12	March 19, 2019	SL-02
36	RG Centerpointe LLC	1	2019-47	August 20, 2019	SL-02
37	Indian & Nandina JP/FG, LLC	1	2019-48	August 20, 2019	SL-02
38	Villa Annette LP	1	2019-63	November 19, 2019	SL-02
39	LCG MVBP	4	2019-64	November 19, 2019	SL-02
40	Diocese of SB Education & Welfare Corp	1	2020-03	February 4, 2020	SL-02 & LM-02A
41	Roman Catholic Bishop of San Bernardino	1	2020-04	February 4, 2020	SL-02 & LM-02A
42	Brodiaea APG LLC	1	2020-12	March 17, 2020	SL-02
43	Yum Yum Donut Shops, Inc.	1	2019-65	November 19, 2019	SL-02 & LM-02A
44	Yum Yum Donut Shops, Inc.	2	2016-66	November 19, 2019	LM-02B
45	Kia	2	2020-23	April 21, 2020	SL-02
46	Tract 36708	4	2020-67	October 6, 2020	SL-01 & LM-01(G)
47	Tract 36760	3	2020-58	September 1, 2020	SL-01 & LM-01(F)
48	MV Logistics Center Prologis	1	2020-59	September 1, 2020	SL-02
49	Courtyards at Cottonwood	2	2020-74	December 1, 2020	SL-02

¹ Parcel counts may be updated from time to time due to the recordation of parcel or tract maps.

² Landscape square footages were updated after plan check was completed. This development was re-categorized to Maintenance Category G starting FY 2019/20.

³ Annexed 8 parent parcels into District. Actual parcel count for FY 2017/18 is 72, which includes former condo parcels. Recordation of TTM 36933 created 274 residential lots.

⁴ Landscape plans were submitted after the rates were calculated for FY 2017/18. This development was re-categorized to Maintenance Category K in FY 2018/19.

⁵ Subject to landowner approval, scheduled for June 15, 2021

Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
50	Tract 35744	1	2020-75	December 1, 2020	SL-01
51	FR Nandina Avenue	2	2020-76	December 1, 2020	SL-02
52	Tract 36761	1	2020-77	December 1, 2020	SL-01
54	Tract 31517	2	2021-03	February 2, 2021	SL-01
55	HF Logistics - SKX - T1	4	⁵ TBD	June 15, 2021	SL-02, LM-02A & TC
56	Tract 31590	2	⁵ TBD	June 15, 2021	SL-01, LM-01() & SD-01
57	C-R Cousins Inc	1	⁵ TBD	June 15, 2021	SL-02
58	HF Logistics - SKX - T2	3	⁵ TBD	June 15, 2021	SL-02, LM-02A & TC
59	HF Partners 1	2	⁵ TBD	June 15, 2021	SL-02, LM-02A & TC
Total Annexed Parcels		968			
Original District		31618			SL-01 & LM-01(H)
Total Parcels		1,023			

¹ Parcel counts may be updated from time to time due to the recordation of parcel or tract maps.

² Landscape square footages were updated after plan check was completed. This development was re-categorized to Maintenance Category G starting FY 2019/20.

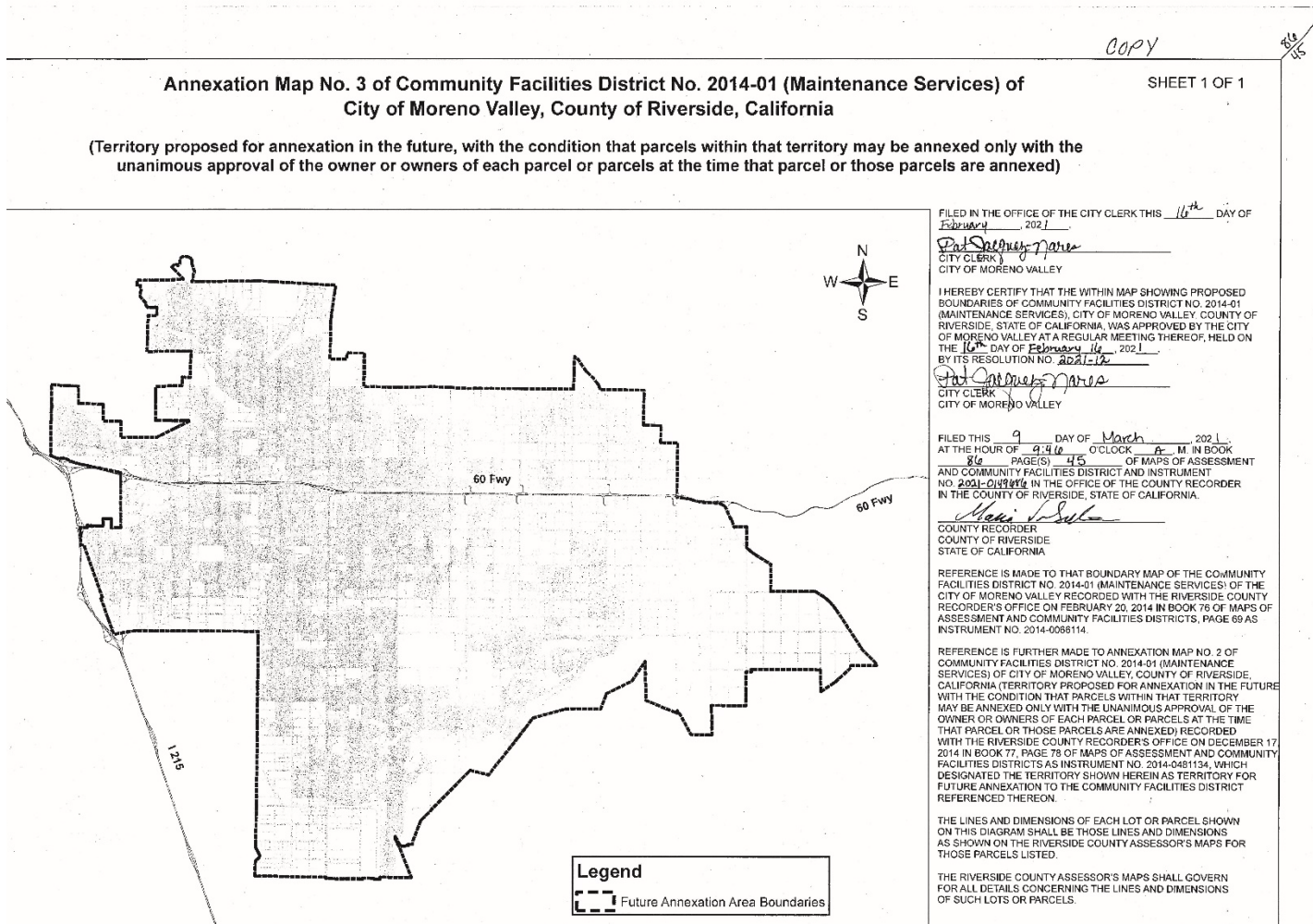
³ Annexed 8 parent parcels into District. Actual parcel count for FY 2017/18 is 72, which includes former condo parcels. Recordation of TTM 36933 created 274 residential lots.

⁴ Landscape plans were submitted after the rates were calculated for FY 2017/18. This development was re-categorized to Maintenance Category K in FY 2018/19.

⁵ Subject to landowner approval, scheduled for June 15, 2021

Appendix B: District Maps

Map 1: CFD No. 2014-01 District Boundary



FILED IN THE OFFICE OF THE CITY CLERK THIS 16th DAY OF February, 2021
Pat Salvey
 CITY CLERK
 CITY OF MORENO VALLEY

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2014-01 (MAINTENANCE SERVICES), CITY OF MORENO VALLEY, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY OF MORENO VALLEY AT A REGULAR MEETING THEREOF, HELD ON THE 16th DAY OF February, 2021, BY ITS RESOLUTION NO. 2021-12
Pat Salvey
 CITY CLERK
 CITY OF MORENO VALLEY

FILED THIS 9 DAY OF March, 2021, AT THE HOUR OF 9:40 O'CLOCK A.M. IN BOOK 86 PAGE(S) 45 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AND INSTRUMENT NO. 2014-0451154 IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

Maui Saldaña
 COUNTY RECORDER
 COUNTY OF RIVERSIDE
 STATE OF CALIFORNIA

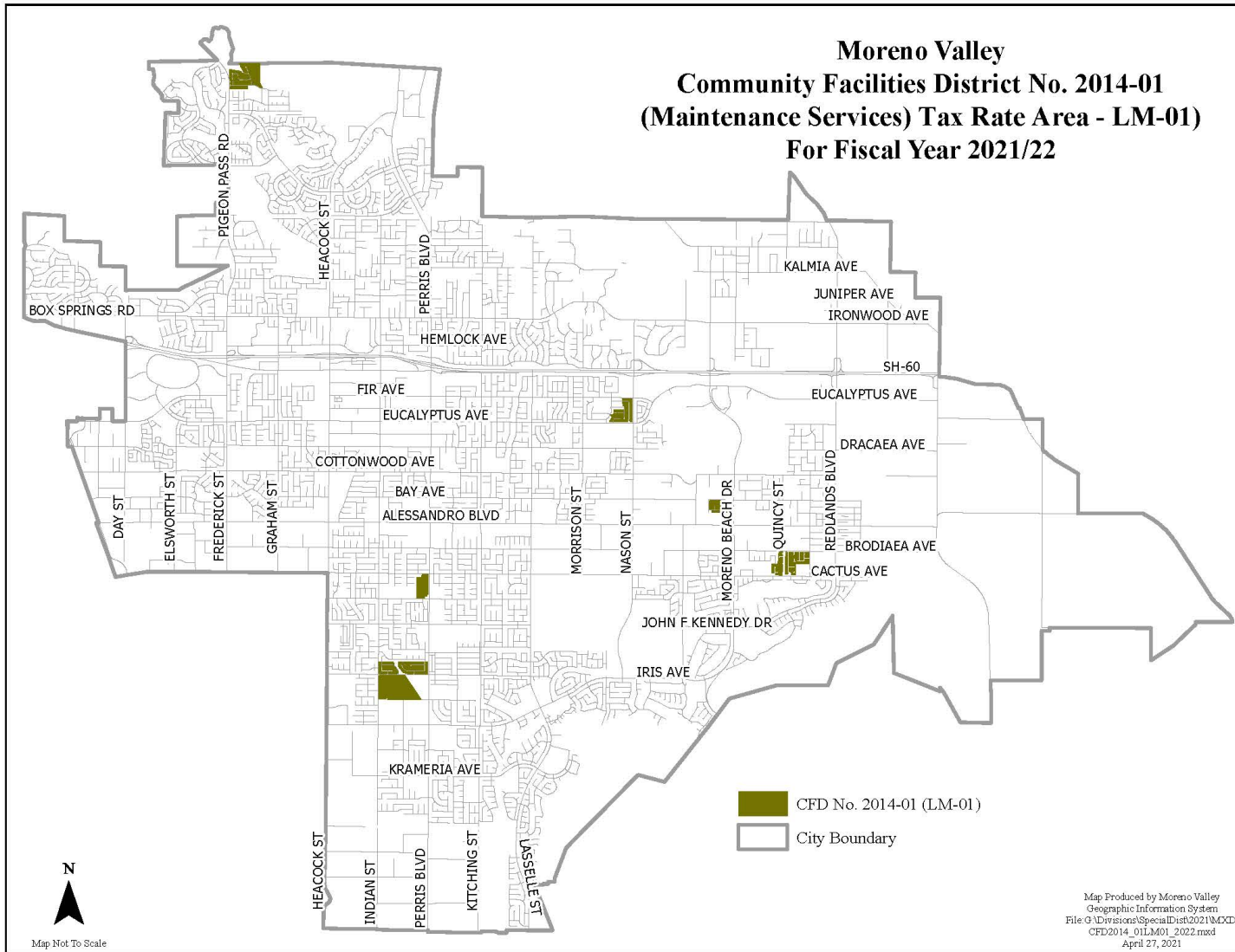
REFERENCE IS MADE TO THAT BOUNDARY MAP OF THE COMMUNITY FACILITIES DISTRICT NO. 2014-01 (MAINTENANCE SERVICES) OF THE CITY OF MORENO VALLEY RECORDED WITH THE RIVERSIDE COUNTY RECORDER'S OFFICE ON FEBRUARY 20, 2014 IN BOOK 76 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, PAGE 69 AS INSTRUMENT NO. 2014-0058114.

REFERENCE IS FURTHER MADE TO ANNEXATION MAP NO. 2 OF COMMUNITY FACILITIES DISTRICT NO. 2014-01 (MAINTENANCE SERVICES) OF CITY OF MORENO VALLEY, COUNTY OF RIVERSIDE, CALIFORNIA (TERRITORY PROPOSED FOR ANNEXATION IN THE FUTURE WITH THE CONDITION THAT PARCELS WITHIN THAT TERRITORY MAY BE ANNEXED ONLY WITH THE UNANIMOUS APPROVAL OF THE OWNER OR OWNERS OF EACH PARCEL OR PARCELS AT THE TIME THAT PARCEL OR THOSE PARCELS ARE ANNEXED) RECORDED WITH THE RIVERSIDE COUNTY RECORDER'S OFFICE ON DECEMBER 17, 2014 IN BOOK 77, PAGE 78 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AS INSTRUMENT NO. 2014-0451154, WHICH DESIGNATED THE TERRITORY SHOWN HEREIN AS TERRITORY FOR FUTURE ANNEXATION TO THE COMMUNITY FACILITIES DISTRICT REFERENCED THEREON.

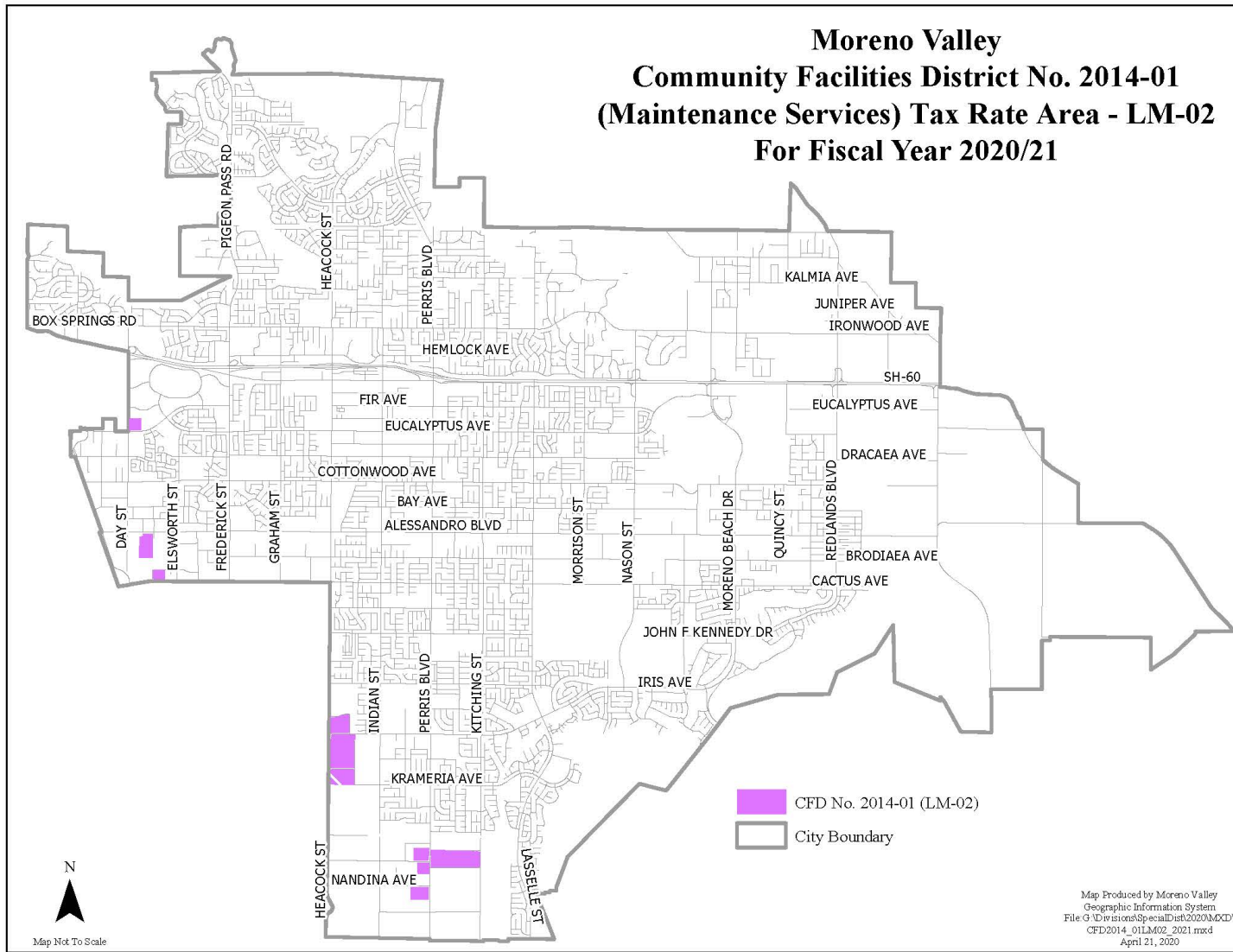
THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS DIAGRAM SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE RIVERSIDE COUNTY ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE RIVERSIDE COUNTY ASSESSOR'S MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

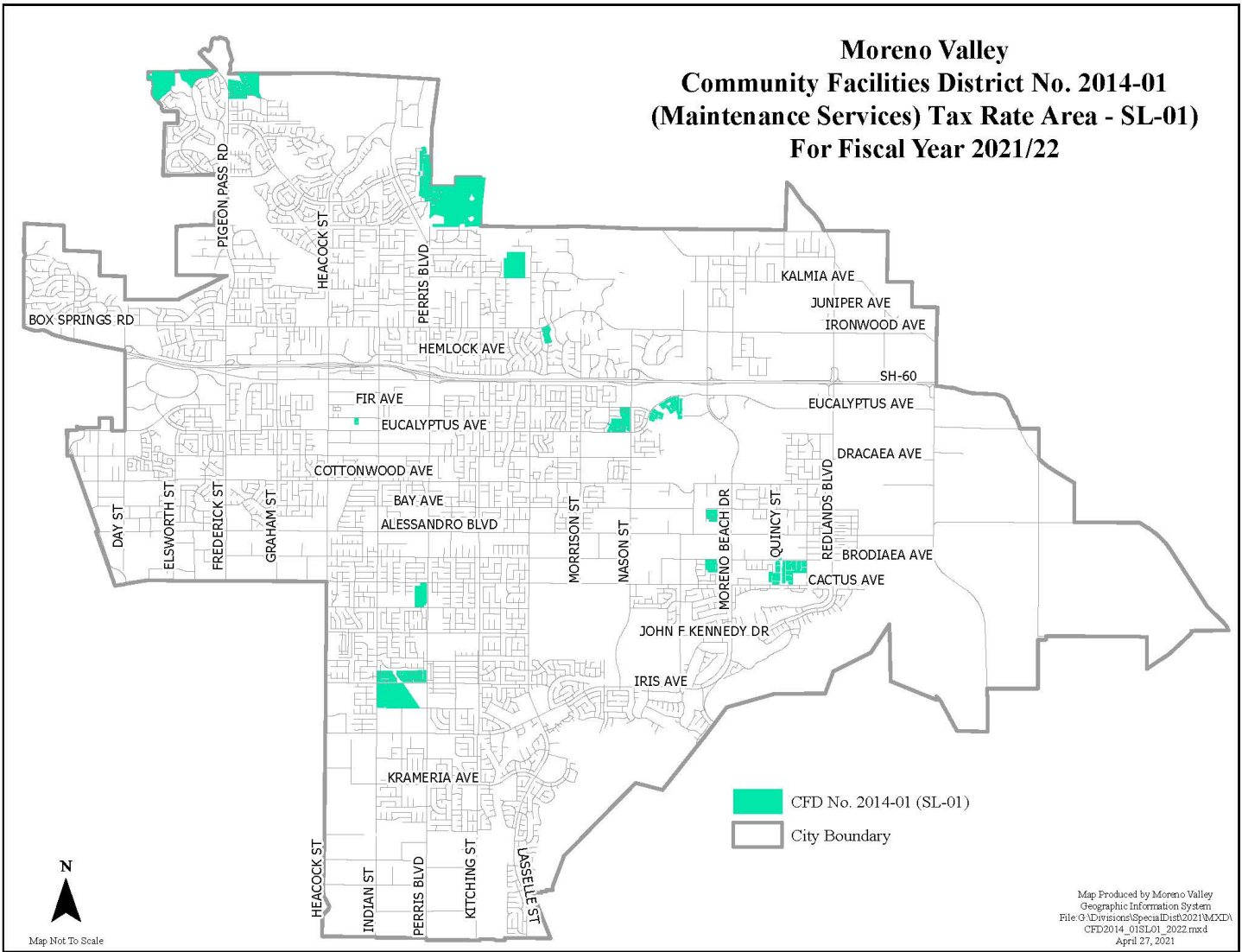
**Moreno Valley
Community Facilities District No. 2014-01
(Maintenance Services) Tax Rate Area - LM-01
For Fiscal Year 2021/22**



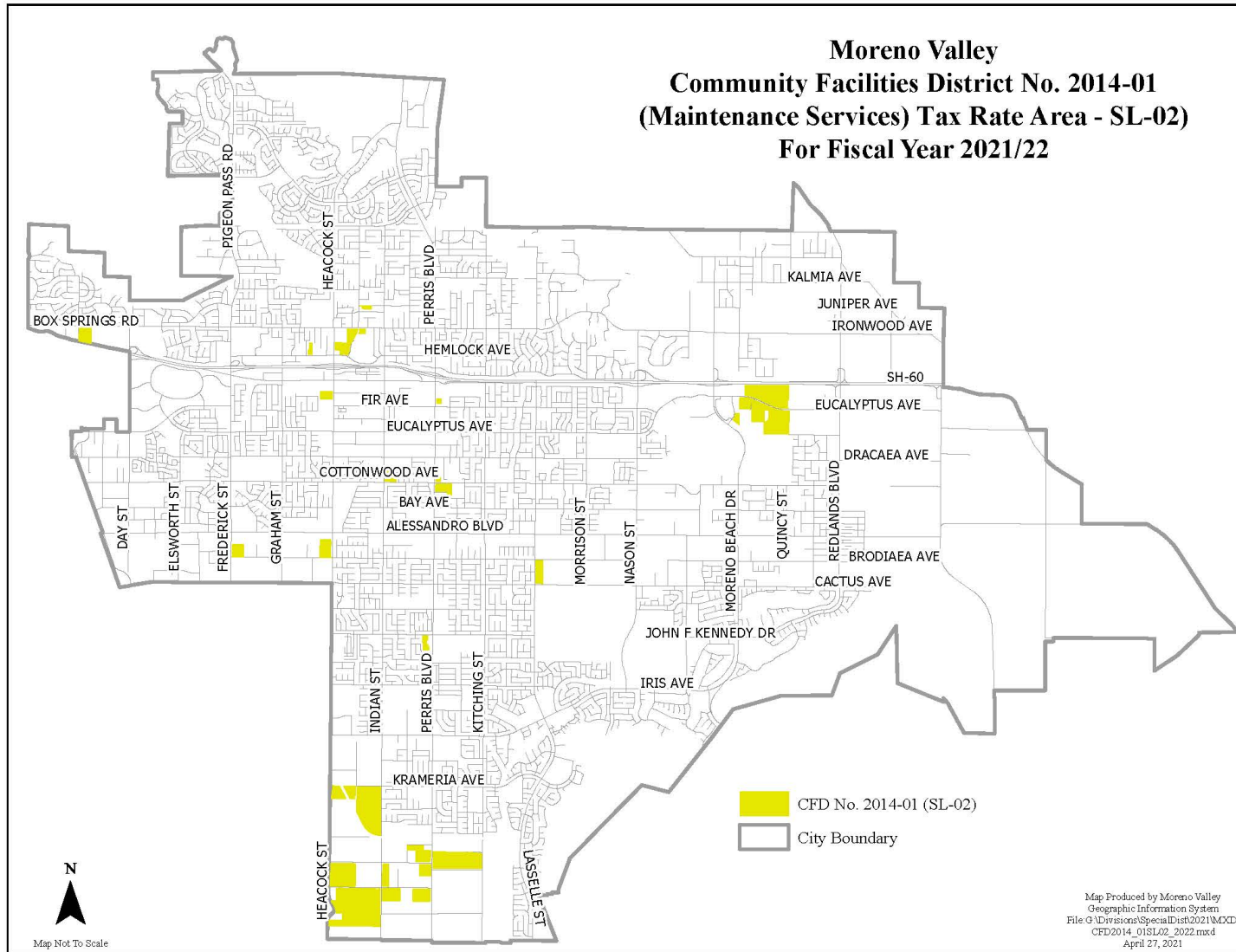
**Moreno Valley
Community Facilities District No. 2014-01
(Maintenance Services) Tax Rate Area - LM-02
For Fiscal Year 2020/21**



**Moreno Valley
Community Facilities District No. 2014-01
(Maintenance Services) Tax Rate Area - SL-01
For Fiscal Year 2021/22**



**Moreno Valley
Community Facilities District No. 2014-01
(Maintenance Services) Tax Rate Area - SL-02
For Fiscal Year 2021/22**



Appendix C: SPECIAL TAX ALLOCATION (TAX ROLL)
