

COMMUNITY FACILITIES DISTRICT NO. 2021-01

PARKS MAINTENANCE

ANNUAL
SPECIAL TAX

2026/27

REPORT

REPORT DATE: MAY 2026

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

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I. INTRODUCTION

A. Description of Proceedings

The City Council of the City of Moreno Valley, acting in its capacity as President and Members of the Board of Directors for the Moreno Valley Community Services District (“CSD Board”), formed Community Facilities District No. 2021-01 (“District”) pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982. The City requires property owners of new development projects to mitigate the increased costs on parks located within the District by providing an ongoing funding source for maintenance of certain park facilities. The District was formed on June 1, 2021 to provide the residential and non-residential development community with a tool to provide this ongoing funding. Developers electing to use this tool authorize the City to levy a special tax onto the property tax bill of properties within the development project. A summary of the actions taken in the formation of the District is listed below.

Table 1: Summary of Actions

Document	Number	Date
Resolution of Intention to Establish the District	CSD 2021-10	April 20, 2021
Resolution Adopting a Boundary Map	CSD 2021-10	April 20, 2021
Resolution Establishing the District	CSD 2021-22	June 1, 2021
Resolution Declaring Results of Election	CSD 2021-23	June 1, 2021
Ordinance Authorizing the Levy of a Special Tax	Ordinance No. CSD 55	June 1, 2021
Resolution Authorizing Future Annexation of Territory	CSD 2021-36	October 19, 2021
Resolutions of Intention to Annex Certain Parcels	CSD 2021-30 through 35	October 19, 2021
Resolution of Intention to Designate the Future Annexation Area	CSD 2021-38 through 49	December 7, 2021
Public Hearing to Designate Future Annexation Area	Ordinance No. CSD 56	December 7, 2021

B. The District

The District funds the continued maintenance and/or repair of certain Parks and Park Improvements, as defined in the Resolution of Intent (“ROI”), of those facilities included within the District.

i. Boundaries of the District

The Boundary Map was recorded on October 27, 2021, as Document Number 2021-0635742, in Book 87 of Maps of Assessment and Community Facilities Districts at Page 81, in the Office of the County Recorder in the County of Riverside.

ii. Boundaries of the Future Annexation Area

The future annexation boundaries include the balance of the area that was included within the City's boundaries, as of the date of the map approval.

iii. Future Annexations

As a requirement of development, projects are approved on the condition the property owner provides a funding source to support the operations and ongoing maintenance of the facilities within the District.

The qualified elector (i.e. landowner or registered voter, depending on the number of registered voters) can annex into the District and authorize the levy of the annual special tax on the property tax roll of the property or fund an endowment to cover the ongoing obligation for the project.

A list of developments whose parcels annexed into the District is included in Appendix A. To date, the endowment option has not been selected.

iv. Description of Services

Revenue received from the special tax can be used to fund the District's park improvements as further described below:

Park Maintenance Services: Maintaining, lighting, and operating parks and park improvements that are owned and operated by the CSD, to the extent such services are in addition to services already provided at the time CFD No. 2021-01 is created and do not supplant existing services.

Fundable services include (i) planting, replanting, mowing, trimming, irrigation and fertilization of grass, trees, shrubs, and other plants and vegetation, (ii) the operation, maintenance, repair, and replacement of irrigation systems and lighting systems, (iii) the operation maintenance, repair and replacement of any real property or improvements with a useful life of more than five years.

Fundable costs include, but are not limited to: (i) contracted costs for such services, (ii) salaries and benefits of staff, including park rangers, devoted to such services, (iii) expenses related to equipment, apparatus, and supplies related to these services, (iv) administrative and overhead costs, including staff time, associated with providing such services, and (v) lifecycle costs associated with the repair and replacement of facilities and improvements.

II. DISTRICT FUNDED PARK IMPROVEMENTS

The park facilities included in the District that can be maintained in whole or in part through revenue collected from the levy of special taxes are listed below.

Table 2: Park Improvements

PARKS¹			
Project Name	Location	Tract No.	Opening Date
Bella Sera Park	Miranda Ave. and Pandora St.	38236	September 8, 2025
Windsong Park	Alessandro Boulevard and Darwin Dr.	38123	August 29, 2024
Santiago Park	NEC Indian St. and Santiago Ave.	36760	March 1, 2022
TeenSPOT	14075 Frederick Street		June 9, 2021
Civic Center Amphitheater	14075 Frederick Street		June 24, 2021
Community Demonstration Garden	14075 Frederick Street		February 23, 2022
OPEN SPACE/FUTURE SITES			
Project Name	Location	Tract No.	Opening Date
TBD	SWC of Brodiaea Ave. and Redlands Blvd.	-	TBD
Rancho Verde Park	East side of Lasselle St.	30321	TBD
EQUESTRIAN FACILITIES			
Project Name	Location	Tract No.	Opening Date
AQUEDUCT BIKEWAY			
Project Name	Location	Tract No.	Opening Date
Bikeway/ Juan Bautista Trail	South of Dracaea Ave. east of Elsworth St. to Pan Am Blvd.	32215	TBD
Bikeway/ Juan Bautista Trail	South of Gentian Ave. to Perris Blvd.	36760	May 1, 2022
Bikeway/ Juan Bautista Trail	South of Iris Ave. to Red Maple Ln.	37909	TBD
MULTI-USE TRAILS			
Project Name	Trail Head to End of Trail Development	Tract No.	Opening Date
Eucalyptus Ave. Trails East	Eucalyptus Ave from Redlands to Theodore	PM 35629	November 14, 2022
Covey Ranch	East Perris Blvd. at Covey Rd.	31592	June 5, 2023
Quincy Ch. Trails	Cactus Ave. to Brodiaea Ave.	36436	August 10, 2022
Pigeon Pass Trail	Boulder Ridge Tract	24203	July 28, 2022
Cactus Corridor	Brodiaea Ave. and Quincy St.	36436	August 10, 2022
Alessandro Trail	Landon Rd. from Alessandro Blvd. to Brodiaea Ave.	31590	May 17, 2023
Sketchers Trail	Redlands Blvd. east to Theodore St.	35629	November 14, 2022

¹ Additional Park Facilities may be listed in the Parks, Recreation and Open Space Comprehensive Master Plan.

Table 3: Park Amenities

Moreno Valley Parks Amenities																					
Name - Address	Funding Source Location	Zip Code	Banquet Facility	Barbecue	Baseball/Softball Field	Basketball Court	Dog Park	Fitness Equipment	Football Field	Multi-use Athletic Field	Off-street Parking	Picnic Tables	Picnic Shelter	Playground	Restroom	Security Lighting	Snack Bar	Trailhead	Trail	Walking Path	Water Feature
Alessandro Trail - Alessandro Boulevard to Brodiaea Avenue	CFD# 2021-01	92551																	●		
Bikeway/ Juan Bautista Trail - South of Dracaea Avenue East of Elsworth Street to Pan Am Boulevard	CFD# 2021-01	92551	FUTURE SITE																		
Bikeway/ Juan Bautista Trail - South of Iris Avenue to Red Maple Lane	CFD# 2021-01	92551	FUTURE SITE																		
Covey Ranch - East Perris Boulevard at Covey Road	CFD# 2021-01	92551																	●		
Eucalyptus Avenue Trails East - Eucalyptus Avenue from Redlands to Theodore	CFD# 2021-01	92551																	●		
Rancho Verde Park - Lasselle & Cremello Way	CFD# 2021-01	92551	FUTURE SITE																		
Sketchers Trail - Redlands Boulevard East to Theodore Street	CFD# 2021-01	92551																	●		
Bikeway/Juan Bautista Trail - South of Gentian Avenue to Perris Boulevard	CFD# 2021-01	92551														●			●		
Cactus Corridor - Brodiaea Avenue and Quincy Street	CFD# 2021-01	92551																	●		
Civic Center Ampitheater * - 14075 Frederick Street	CFD# 2021-01	92551									●	●									
Community Demonstration Garden - 14075 Frederick Street	CFD# 2021-01	92551									●	●								●	●
TeenSPOT - 14075 Frederick Street	CFD# 2021-01	92551									●	●		●	●						
Pigeon Pass Trail - Boulder Ridge Tract	CFD# 2021-01	92551																	●		
Santiago Park - Indian Street and Santiago Avenue	CFD# 2021-01	92551		●		●		●				●	●	●	●	●				●	
Quincy Ch. Trails - Cactus Avenue to Brodiaea Avenue	CFD# 2021-01	92551																	●		
Windsong Park - Alessandro Boulevard and Darwin Dr.	CFD# 2021-01	92551		●				●				●	●	●		●				●	
Bella Sera Park - Miranda Ave. and Pandora St.	CFD# 2021-01	92551		●		●		●				●	●	●		●				●	

* A restroom is under design and scheduled to be complete by FY 2025-26.

III. 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. 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 considered 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 Riverside-San Bernardino-Ontario County.

Table 4: Annual Escalation

Fiscal Year	% Change in CPI	% Used to Increase Maximum Rates
2022/23	5.76%	5.76%
2023/24	8.70%	8.70%
2024/25	4.65%	5.00%
2025/26	2.61%	5.00%
2026/27	3.28%	5.00%

B. Maintenance and Operations Costs

The District will provide, to the extent funds are available, the ongoing maintenance of park improvements and all efforts by the staff associated with facilities identified in Section II. Services are defined in Section I.B.iv.

C. Administrative Expenses

Administrative expenses are those directly related to the administration of the District. They include, but are not limited to, costs related to the City’s general administrative services, overhead for personnel support, building and maintenance, insurance, CSD Board 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.

E. Special Tax Requirement

The Special Tax Requirement calculation is provided in the following table.

Table 5: Proposed Special Tax Requirement

SPECIAL TAX REQUIREMENT	
Personnel Services	\$ -
Operations and Maintenance	\$145,900.00
Material & Supplies	\$379,600.00
Fixed Charges (Overhead, Administration, & Replacement)	25,000.00
Capital Improvement Projects and Fixed Assets	217,990.64
Gross Special Tax Requirement ¹	\$ 768,490.64
CREDITS: CONTRIBUTIONS & TRANSFERS	
Est. FY 25/26 Loan Repayment	\$ -
Estimated FY 26/27 Loan Repayment ²	\$ (94,560.00)
Fund Balance Contribution/(Draw)	\$0.00
Total Contributions/Transfers	\$ (94,560.00)
TOTAL NET SPECIAL TAX REQUIREMENT	\$ 673,930.64
¹ Based on the CSD Board Proposed Budget.	
² The estimated repayment expense for the short term loan received to form the District.	

IV. SPECIAL TAX CALCULATION

A levy of special tax shall be collected annually at the same time and in the same manner as the ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as applicable for ad valorem taxes; however, the CSD Board may use a direct billing procedure for any special taxes that cannot be collected on the Riverside County property tax bill or if necessary, may by resolution, elect to collect the special taxes at a different time or in a different manner to meet its financial obligations.

A. Special Tax Rate

The special tax rate that can be levied by the CSD Board in any fiscal year is calculated using the Land Use Categories listed in Table 6.

Table 6: Land Use Categories

Property Type	Per
Single Family Property	Unit ¹
Multi-Family Property	Unit ¹
Mobile Home Property	Unit ¹
Commercial Property	1,000 Feet of Building Square Footage
Office Property	1,000 Feet of Building Square Footage
Industrial Property	1,000 Feet of Building Square Footage
Undeveloped Property	Parcel
¹ Unit as defined in the RMA.	

In accordance with the RMA, no Special Tax shall be levied on Agricultural Property, Property Owner Association Property, Welfare Exempt Property or Public Property, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act.

Table 7: Special Tax Rate

Property Type	Unit of Calculation	Maximum	Applied
Residential Property			
Single Family	Unit	\$ 388.05	\$ 388.04
Multi-Family	Unit	\$ 388.05	\$ 388.04
Mobile Home	Unit	\$ 388.05	\$ 388.04
Non Residential Property			
Commercial	1,000 Feet of Building Square Footage	\$ 24.87	\$ 24.87
Office	1,000 Feet of Building Square Footage	\$ 41.42	\$ 41.42
Industrial	1,000 Feet of Building Square Footage	\$ 12.07	\$ 12.07
Undeveloped Property			
All	Parcel	\$ -	\$ -

B. Method of Apportionment

For each fiscal year, the CSD Board will determine the amount of the special tax to be levied to pay for (a) the Administrative Expenses, (b) the Annual Services Costs, (c) any amount required to establish or replenish any reserve or replacement fund established in connection with CFD 2021-01, and (d) any reasonably anticipated delinquent Special Tax based on the delinquency rate for any Special Tax levied in the previous Fiscal Year (collectively defined as the “Special Tax Requirement”). The special tax can be levied on all non-exempt parcels in the District, in an amount per DU, based on the Land Use Categories, up to the Special Tax Requirement. The amount of special tax to be levied on any parcel cannot exceed the amount calculated by multiplying the DUs for the parcel by the maximum special tax rate for the fiscal year.

C. Current Delinquencies

There are no delinquencies in the District as of the date of this report.

Table 8: Current Delinquencies

FY	Amount Levied	Amount Delinquent ¹	Number of Delinquent Parcels	Percent Delinquent
2022/23	\$ 38,898.16	\$ 123.34	1	0.32%
2023/24	48,971.88	301.68	2	0.62%
2024/25	313,745.90	668.72	3	0.21%
2025/26	560,790.44	5,539.08	14	0.99%

¹ Levy amounts delinquent as of June 2026. Payment of delinquent levy amounts will also include penalties and interest.

Source: Riverside County Special Assessment Distribution Status Report

V. 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
0	TR - 31590	103	CSD 2021-10	April 20, 2021	Single Family
5	The District Retail & Grocery (Sprouts)	3	CSD 2021-30	December 7, 2021	Commercial
6	Custom Home, 11950 Mathews Rd.	2	CSD 2021-31	December 7, 2021	Single Family
7	PM 37429	1	CSD 2021-32	December 7, 2021	Single Family
8	Resource Corporate Center	1	CSD 2021-33	December 7, 2021	Industrial
10	PAMA Business Park/Alessandro Industrial Center	9	CSD 2021-34	December 7, 2021	Industrial
11	Woodspring Suites - Moreno Valley Festival	1	CSD 2021-35	December 7, 2021	Commercial
Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
1	ADU - 15510 Arobles Ct.	1	CSD 2022-04	March 1, 2022	Single Family
2	ADU - 23574 Lake Valley Dr.	1	CSD 2022-05	March 1, 2022	Single Family
3	Winchell's Donut Shop	1	CSD 2022-06	March 1, 2022	Commercial
4	ADU - 13625 Sylmar Dr.	1	CSD 2022-07	March 1, 2022	Single Family
5	Jr. ADU - 14780 Alba Way	1	CSD 2022-08	March 1, 2022	Single Family
6	ADU - 23610 David Ln.	1	CSD 2022-09	March 1, 2022	Single Family
7	Popeye's - Stoneridge	1	CSD 2022-10	March 1, 2022	Commercial
8	ADU - 24668 Goya Ave.	1	CSD 2022-11	March 1, 2022	Single Family
9	ADU - 14432 Chantry Dr.	1	CSD 2022-18	April 5, 2022	Single Family
10	Texas Roadhouse Restaurant	1	CSD 2022-19	April 5, 2022	Commercial
11	ADU - 24363 Comfort Ct.	1	CSD 2022-20	April 5, 2022	Single Family
13	Custom Home, Kalmia Ave.	1	CSD 2022-21	April 5, 2022	Single Family
12	ADU - 27861 Spring Grove St.	1	CSD 2022-22	May 3, 2022	Single Family
14	Skechers Bldg. 2 West Pavillion	1	CSD 2022-23	May 3, 2022	Industrial
15	Jr. ADU - 13331 Harewood Dr.	1	CSD 2022-27	June 21, 2022	Single Family
16	ADU - 16504 Dartmoor Cir.	1	CSD 2022-28	June 21, 2022	Single Family
17	ADU - 21898 Winding Rd.	1	CSD 2022-29	June 21, 2022	Single Family
18	ADU - 23769 Hemlock Ave.	1	CSD 2022-30	June 21, 2022	Single Family
19	ADU - 24947 Branch St.	1	CSD 2022-31	June 21, 2022	Single Family
20	ADU - 13738 Regis Dr.	1	CSD 2022-32	June 21, 2022	Single Family
21	ADU - 25681 Palmwood Dr.	1	CSD 2022-33	June 21, 2022	Single Family
22	Jr. ADU - 24955 Econdido Ct.	1	CSD 2022-34	June 21, 2022	Single Family
23	TR - 37909, Beazer Homes, Iris Park Community	96	CSD 2022-35	June 21, 2022	Single Family
26	ADU - 24908 Alessandro Blvd.	1	CSD 2022-36	June 21, 2022	Single Family

Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
27	ADU - 13318 Sunfield Dr.	1	CSD 2022-37	June 21, 2022	Single Family
28	Rivard Business Park	2	CSD 2022-47	September 6, 2022	Commercial
29	ADU - 25675 Aspenwood Ct. Am 29	1	CSD 2022-48	September 6, 2022	Single Family
30	Custom Home - 25542 Overlook Cir.	1	CSD 2022-49	September 6, 2022	Single Family
31	TTM - 37725	68	CSD 2022-50	September 6, 2022	Single Family
32	Jiffy Lube - Stoneridge	1	CSD 2022-51	September 6, 2022	Commercial
33	TTM - 35931	5	CSD 2022-52	September 6, 2022	Multifamily
34	TTM - 37580	1	CSD 2022-53	September 6, 2022	Single Family
35	TTM - 32408	79	CSD 2022-54	September 6, 2022	Single Family
38	Commercial Center - Perris & Iris Aldi	3	CSD 2022-55	September 6, 2022	Commercial
39	ADU - 24937 Atwood Ave.	1	CSD 2022-56	September 6, 2022	Single Family
40	ADU - 12360 Yuma Ct. Am 40	1	CSD 2022-58	October 4, 2022	Single Family
41	ADU - 12273 Turton Ln.	1	CSD 2022-59	October 4, 2022	Single Family
43	ADU - 25476 Kalmia St.	1	CSD 2022-60	October 4, 2022	Single Family
44	ADU - 22800 Bay Ave.	1	CSD 2022-61	October 4, 2022	Single Family
45	ADU - 23268 Lawless Rd. Am.45	1	CSD 2022-62	October 4, 2022	Single Family
46	ADU - 25469 Lupine Ln.	1	CSD 2022-63	October 4, 2022	Single Family
36	ADU - 25434 Alpha St.	1	CSD 2022-64	October 18, 2022	Single Family
37	ADU - 22474 Cobble Creek Dr.	1	CSD 2022-65	October 18, 2022	Single Family
47	ADU - 22824 Chambray Dr.	1	CSD 2022-66	October 18, 2022	Single Family
48	ADU - 12094 Coachman Ln.	2	CSD 2022-67	October 18, 2022	Single Family
24	TTM - 33607, Iris Town Homes	1	CSD 2022-69	November 1, 2022	Multifamily
42	Industrial Warehouse Bldg. - Krameria Ave. and Heacock St.	1	CSD 2022-70	November 1, 2022	Industrial
50	ADU - 15330 Theresa Ave.	1	CSD 2022-71	December 6, 2022	Single Family
51	ADU - 24707 Carolyn Ave.	1	CSD 2022-72	December 6, 2022	Single Family
52	ADU - 14138 Blue Ribbon Ln.	1	CSD 2022-73	December 6, 2022	Single Family
53	Medical Office Building - Towngate Square	1	CSD 2022-74	December 6, 2022	Office
54	ADU - 25702 Dandelion Ct.	1	CSD 2022-75	December 6, 2022	Single Family
55	ADU - 24708 Patrician Ct.	1	CSD 2022-76	December 6, 2022	Single Family
57	ADU - 24576 Qualton Ct.	1	CSD 2022-77	December 6, 2022	Single Family
61	ADU - 13622 Persimmon Rd.	1	CSD 2022-78	December 6, 2022	Single Family
56	Apollo IV Apts.	1	CSD 2023-02	January 17, 2023	Multifamily
58	Clubhouse - Moreno Valley Golf Course	3	CSD 2023-03	January 17, 2023	Commercial
64	ADU - 14788 Kennebec Ct.	1	CSD 2023-04	January 17, 2023	Single Family

Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
65	ADU - 23840 Cold Spring	1	CSD 2023-05	January 17, 2023	Single Family
67	ADU - 14134 Martinique Pl.	1	CSD 2023-06	January 17, 2023	Single Family
68	ADU - 25779 Onate Dr.	1	CSD 2023-07	January 17, 2023	Single Family
59	TTM - 38123	183	CSD 2023-09	February 21, 2023	Single Family
62	TR - 37462	10	CSD 2023-10	February 21, 2023	Single Family
63	ADU - 22400 Bay Ave.	1	CSD 2023-11	February 21, 2023	Single Family
69	ADU - 28778 Mcabee Ave.	1	CSD 2023-12	February 21, 2023	Single Family
72	ADU - 24649 La Barca Way	1	CSD 2023-13	February 21, 2023	Single Family
74	ADU - 23433 Dome St.	1	CSD 2023-14	February 21, 2023	Single Family
49	ADU - 17148 Via Xavier Ln.	1	CSD 2023-15	March 21, 2023	Single Family
66	Old 215 Industrial Business Park	7	CSD 2023-16	March 21, 2023	Commercial
70	ADU - 15769 Cayman Cir.	1	CSD 2023-17	March 21, 2023	Single Family
75	ADU - 16812 Baltic Ct.	1	CSD 2023-18	March 21, 2023	Single Family
76	TR - 24301	8	CSD 2023-19	March 21, 2023	Single Family
77	Custom Home Crosswell on Atwood Ave.	1	CSD 2023-20	March 21, 2023	Single Family
78	ADU - 13400 Birchwood Dr.	1	CSD 2023-28	April 18, 2023	Single Family
81	ADU - 25661 Dracaea Ave.	1	CSD 2023-29	April 18, 2023	Single Family
86	ADU - 22062 Monico Dr.	1	CSD 2023-30	April 18, 2023	Single Family
87	ADU - 14361 Anthony Pl.	1	CSD 2023-31	April 18, 2023	Single Family
88	ADU - 25037 Quebrada Ct.	1	CSD 2023-32	April 18, 2023	Single Family
89	Fir Ave. Apartments	1	CSD 2023-33	April 18, 2023	Multifamily
71	76 Gas Station	2	CSD 2023-36	May 16, 2023	Commercial
73	ADU - 12869 Perris Blvd.	1	CSD 2023-37	May 16, 2023	Single Family
80	Rocas Grandes Apartment	1	CSD 2023-38	May 16, 2023	Multifamily
91	ADU - 24268 Virginia Ln.	1	CSD 2023-39	May 16, 2023	Single Family
82	ADUs - 11491 & 11489 Mindora Dr.	1	CSD 2023-53	June 20, 2023	Single Family
83	ADU & Jr. ADU - 14139 Cypress Sands Ln.	1	CSD 2023-54	June 20, 2023	Single Family
84	ADU & Jr. ADU - 24229 & 24231 Bay Ave.	1	CSD 2023-55	June 20, 2023	Single Family
85	ADU & Jr. ADU - 26074 & 26076 Bay Ave.	1	CSD 2023-56	June 20, 2023	Single Family
92	ADU - 24438 Lamont Dr.	1	CSD 2023-57	June 20, 2023	Single Family
95	ADU - 12658 Laury Ln.	1	CSD 2023-58	June 20, 2023	Single Family
96	ADU - 13210 Edgemont St.	1	CSD 2023-59	June 20, 2023	Single Family
97	ADU - 10007 Arrow Leaf	1	CSD 2023-60	June 20, 2023	Single Family
98	ADU - 12089 Webb St.	1	CSD 2023-61	June 20, 2023	Single Family

Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
99	Crystal Cove Apts.	1	CSD 2023-62	June 20, 2023	Multifamily
101	ADU - 10050 Via Pescadero	1	CSD 2023-63	June 20, 2023	Single Family
90	ADU & Jr. ADU - 12673 & 12671 Sunnymeadows Dr.	1	CSD 2023-66	September 5, 2023	Single Family
93	Moss Bros. Jeep Dealership	1	CSD 2023-67	September 5, 2023	Commercial
100	ADU - 21236 Shakespeare Ct.	1	CSD 2023-68	September 5, 2023	Single Family
102	ADU - 13669 Phyllis Ave.	1	CSD 2023-69	September 5, 2023	Single Family
105	ADU - 11910 Venetian Dr.	1	CSD 2023-70	September 5, 2023	Single Family
108	7-Eleven Gas Station & Convenience Store	1	CSD 2023-71	September 5, 2023	Commercial
110	ADU - 11129 Red Hill Rd.	1	CSD 2023-72	September 5, 2023	Single Family
111	ADU - 15864 Alisa Viejo Ct.	1	CSD 2023-73	September 5, 2023	Single Family
112	ADU & Jr. ADU - 13790 Mangowood Dr.	1	CSD 2023-74	September 5, 2023	Single Family
113	ADU - 25596 Jonestown Dr.	1	CSD 2023-75	September 5, 2023	Single Family
60	ADU - 12054 Graham St.	1	CSD 2023-76	October 3, 2023	Single Family
79	TTM - 38236	235	CSD 2023-77	October 3, 2023	Single Family
104	ADU - 24168 Mt Russell Dr.	1	CSD 2023-78	October 3, 2023	Single Family
106	TTM - 38237	78	CSD 2023-79	October 3, 2023	Single Family
109	ADU - 10953 Mendoza Rd.	1	CSD 2023-80	October 3, 2023	Single Family
114	ADU - 25404 Sand Creek Trl.	1	CSD 2023-81	October 3, 2023	Single Family
115	ADU - 22890 Scotia Ln.	1	CSD 2023-82	October 3, 2023	Single Family
116	ADU - 14701 Unity Ct.	1	CSD 2023-83	October 3, 2023	Single Family
94	Custom Home & ADU - 24935 Myers Ave.	1	CSD 2023-85	November 7, 2023	Single Family
107	ADU - 21623 Dracaea Ave.	1	CSD 2023-86	November 7, 2023	Single Family
118	Studio 6 Hotel	2	CSD 2023-87	November 7, 2023	Commercial
120	ADU - 24265 Sunnymead Blvd.	1	CSD 2023-88	November 7, 2023	Single Family
121	Dutch Bros. Coffee	1	CSD 2023-89	November 7, 2023	Commercial
122	CHASE Moreno Valley Business Center 2	1	CSD 2023-90	November 7, 2023	Commercial
123	CHASE Moreno Valley Business Center 3	1	CSD 2023-91	November 7, 2023	Commercial
124	CHASE Moreno Valley Business Center 4	1	CSD 2023-92	November 7, 2023	Commercial
125	Mister Car Wash	1	CSD 2023-93	November 7, 2023	Commercial
127	ADU - 11601 Kayal Ave.	1	CSD 2023-94	November 7, 2023	Single Family
126	ADU - 14191 Travers Dr.	1	CSD 2023-96	December 5, 2023	Single Family
129	Jr. ADU - 14775 Silvertree Rd.	1	CSD 2023-97	December 5, 2023	Single Family
131	ADU & Jr ADU - 24295 & 24291 Bairdale Dr.	1	CSD 2023-98	December 5, 2023	Single Family
128	ADU - 24543 Singer St.	1	CSD 2024-02	January 16, 2024	Single Family

Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
133	ADU & Jr. ADU - 13636 Thunderbird Dr.	1	CSD 2024-03	January 16, 2024	Single Family
134	Chase Moreno Valley Business Center 5	1	CSD 2024-04	January 16, 2024	Commercial
135	Chase Moreno Valley Business Center 1	1	CSD 2024-05	January 16, 2024	Commercial
136	Jr. ADU - 14830 Kennebec Ct.	1	CSD 2024-06	January 16, 2024	Single Family
137	ADU - 15573 Nadia St.	1	CSD 2024-07	January 16, 2024	Single Family
103	ADU - 11684 Lyrebird Ct.	1	CSD 2024-09	February 6, 2024	Single Family
138	Custom Home - 22753 Featherbrook Ct.	1	CSD 2024-10	February 6, 2024	Single Family
139	ADU - 24166 Radwell Dr.	1	CSD 2024-11	February 6, 2024	Single Family
140	ADU - 12636 Broadleaf Dr.	1	CSD 2024-12	February 6, 2024	Single Family
142	Custom Home - Marisol & Melissa Eucalyptus Ave.	1	CSD 2024-13	February 6, 2024	Single Family
132	Farm Market - 29055 Alessandro Blvd.	3	CSD 2024-14	March 5, 2024	Commercial
141	ADU - 25052 Fir Ave.	1	CSD 2024-15	March 5, 2024	Single Family
143	ADU & Jr. ADU - 16430 Quarter Horse Rd.	1	CSD 2024-16	March 5, 2024	Single Family
144	ADU & Jr. ADU - 25844 Rancho Lucero Dr.	1	CSD 2024-17	March 5, 2024	Single Family
149	ADU - 25271 Oakstone Ct.	1	CSD 2024-18	March 5, 2024	Single Family
151	ADU - 24880 Eugena Ave.	1	CSD 2024-19	March 5, 2024	Single Family
152	ADU - 16829 Trinity Bay Ct.	1	CSD 2024-20	March 5, 2024	Single Family
154	ADU - 14799 Silvertree Rd.	1	CSD 2024-21	March 5, 2024	Single Family
147	ADU & Jr. ADU - 12547 Lasselle St.	1	CSD 2024-28	April 2, 2024	Single Family
145	Custom Home/Duplex - 24380 Atwood Ave.	1	CSD 2024-30	May 7, 2024	Multifamily
146	ADU - 24148 Fir Ave.	1	CSD 2024-31	May 7, 2024	Single Family
148	Continental Villages Apts.	1	CSD 2024-32	May 7, 2024	Multifamily
153	ADU - 24111 Eucalyptus Ave.	1	CSD 2024-33	May 7, 2024	Single Family
155	Jr. ADU - 24342 Fiji Dr.	1	CSD 2024-34	May 7, 2024	Single Family
156	ADU - 15112 Indian St.	1	CSD 2024-35	May 7, 2024	Single Family
157	ADU - 13745 Vellanto Way	1	CSD 2024-36	May 7, 2024	Single Family
158	Custom Home - Lasselle & Cottonwood Ave.	1	CSD 2024-37	May 7, 2024	Single Family
159	ADU - 23290 Vida Ct.	1	CSD 2024-38	May 7, 2024	Single Family
160	ADU - 13038 Sunbird Dr.	1	CSD 2024-39	May 7, 2024	Single Family
163	ADU - 14632 Antilles Dr.	1	CSD 2024-40	May 7, 2024	Single Family
164	ADU - 12200 Timlico Ct.	1	CSD 2024-41	May 7, 2024	Single Family
150	ADU - 25081 Juanita Ave.	1	CSD 2024-53	June 4, 2024	Single Family
161	ADU - 27280 Arla St.	1	CSD 2024-53	June 4, 2024	Single Family
162	Jr. ADU - 13361 Tacoma Dr.	1	CSD 2024-53	June 4, 2024	Single Family

Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
165	ADU - 12891 Shiray Ranch Rd.	1	CSD 2024-53	June 4, 2024	Single Family
167	ADU & Jr. ADU - 23119 & 23123 Donahue Ct.	1	CSD 2024-55	June 24, 2024	Single Family
170	ADU - 24928 Cottonwood Ave.	1	CSD 2024-55	June 24, 2024	Single Family
171	ADU - 13281 Moreno Way	1	CSD 2024-55	June 24, 2024	Single Family
172	ADU - 13346 Birchwood Dr.	1	CSD 2024-55	June 24, 2024	Single Family
173	ADU - 13280 Birchwood Dr.	1	CSD 2024-55	June 24, 2024	Single Family
174	ADU - 13802 Rockcrest Dr.	1	CSD 2024-55	June 24, 2024	Single Family
175	ADU - 14865 Rembrandt Dr.	1	CSD 2024-55	June 24, 2024	Single Family
176	ADU - 24484 Marilyn St.	1	CSD 2024-55	June 24, 2024	Single Family
177	ADU - 24776 Alessandro Blvd.	1	CSD 2024-55	June 24, 2024	Single Family
178	ADU - 24828 Chippendale St.	1	CSD 2024-55	June 24, 2024	Single Family
179	ADU - 24843 Fir Ave.	1	CSD 2024-55	June 24, 2024	Single Family
180	ADU - 24866 Cottonwood Ave.	1	CSD 2024-55	June 24, 2024	Single Family
181	ADU - 24908 Cottonwood Ave.	1	CSD 2024-55	June 24, 2024	Single Family
182	ADU - 24898 Cottonwood Ave.	1	CSD 2024-55	June 24, 2024	Single Family
183	ADU - 24918 Cottonwood Ave.	1	CSD 2024-55	June 24, 2024	Single Family
184	ADU - 25074 Gentian Ave.	1	CSD 2024-55	June 24, 2024	Single Family
185	ADU - 13669 Stockbrook Rd.	1	CSD 2024-55	June 24, 2024	Single Family
186	ADU - 13244 Empress St.	1	CSD 2024-55	June 24, 2024	Single Family
187	ADU - 24278 Tierra de Oro	1	CSD 2024-55	June 24, 2024	Single Family
188	ADU - 14375 Chantry Dr.	1	CSD 2024-55	June 24, 2024	Single Family
189	Jr. ADU - 13741 Red Mahogany Dr.	1	CSD 2024-55	June 24, 2024	Single Family
168	ADU - 14674 Wilma Sue St.	1	CSD 2024-55	August 20, 2024	Single Family
190	ADU - 13479 Barbara St.	1	CSD 2024-55	August 20, 2024	Single Family
191	ADU - 15123 Charlee Ct.	1	CSD 2024-55	August 20, 2024	Single Family
192	MV Home 2 Hilton Hotel	1	CSD 2024-55	August 20, 2024	Commercial
193	ADU - 14597 Cochiti Dr.	1	CSD 2024-55	August 20, 2024	Single Family
194	ADU - 24858 Corley Ct.	1	CSD 2024-55	August 20, 2024	Single Family
195	ADU - 16679 Perris Blvd.	1	CSD 2024-55	August 20, 2024	Single Family
198	Jr. ADU - 11118 Los Olivos Dr.	1	CSD 2024-55	August 20, 2024	Single Family
196	Arco AM/PM Service Station	1	CSD 2024-57	September 3, 2024	Commercial
199	Jr. ADU - 25154 Joshua Ave.	1	CSD 2024-57	September 3, 2024	Single Family
201	ADU & Jr. ADU - 16211 & 16213 Starview St.	1	CSD 2024-57	September 3, 2024	Single Family
203	ADU - 28593 Forest Oaks Way	1	CSD 2024-57	September 3, 2024	Single Family

Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
202	TR - 38442, Sunset Crossings Apts.	2	CSD 2024-58	October 1, 2024	Multifamily
204	ADU - 23279 Gerbera St.	1	CSD 2024-58	October 1, 2024	Single Family
205	ADU & Jr. ADU - 24785 & 24787 Valecrest Dr.	1	CSD 2024-58	October 1, 2024	Single Family
206	ADU 25143 Silent Creek Rd.	1	CSD 2024-58	October 1, 2024	Single Family
207	TR - 38265, Alessandro Walk	240	CSD 2024-59	November 19, 2024	Single Family
209	ADU - 24519 Myers Ave.	1	CSD 2024-59	November 19, 2024	Single Family
210	Jr. ADU - 24594 Webster Ave.	1	CSD 2024-59	November 19, 2024	Single Family
212	ADU - 12392 Tuscola St.	1	CSD 2024-59	November 19, 2024	Single Family
130	ADU - 13241 Pan Am Blvd.	1	CSD 2024-61	December 3, 2024	Single Family
200	ADU - 13050 Pepperbush Dr.	1	CSD 2024-61	December 3, 2024	Single Family
208	ADU & Jr. ADU - 24885 & 24889 Basswood St.	1	CSD 2024-61	December 3, 2024	Single Family
211	Jr. ADU - 23145 Surtees Ct.	1	CSD 2024-61	December 3, 2024	Single Family
213	ADU - 13319 Sunflower Ct.	1	CSD 2025-01	January 7, 2025	Single Family
215	ADU - 25675 Laurelwood Pl.	1	CSD 2025-01	January 7, 2025	Single Family
216	ADU - 25550 Delphinium Ave.	1	CSD 2025-01	January 7, 2025	Single Family
221	ADU - 12917 Raenette Way	1	CSD 2025-01	January 7, 2025	Single Family
214	ADU - 12165 Wind River Cir.	1	CSD 2025-02	February 18, 2025	Single Family
217	ADU - 14214 TrAve.rs Dr.	1	CSD 2025-02	February 18, 2025	Single Family
218	ADU & Jr. ADU - 24087 & 24089 Pleasant Run Rd.	1	CSD 2025-02	February 18, 2025	Single Family
220	ADU & Jr. ADU - 24823 & 24821 Carolyn Ave.	1	CSD 2025-02	February 18, 2025	Single Family
223	ADU - 24688 Rugby Ln.	1	CSD 2025-02	February 18, 2025	Single Family
225	ADU - 24082 Mt. Russell Dr.	1	CSD 2025-02	February 18, 2025	Single Family
226	Jan Peterson Development Expansion	2	CSD 2025-02	February 18, 2025	Commercial
228	ADU - 13070 Ninebark St.	1	CSD 2025-02	February 18, 2025	Single Family
227	ADU - 13179 Gina Ave.	1	CSD 2025-04	March 4, 2025	Single Family
229	Quick Quack Car Wash	1	CSD 2025-04	March 4, 2025	Commercial
230	ADU - 13851 Robin Nest Ct.	1	CSD 2025-04	March 4, 2025	Single Family
231	ADU - 25553 Sand Creek Tr.	1	CSD 2025-04	March 4, 2025	Single Family
233	ADU - 24647 Ormista Dr.	1	CSD 2025-04	March 4, 2025	Single Family
238	ADU - 25643 Onate Dr.	1	CSD 2025-04	March 4, 2025	Single Family
222	ADU - 11514 Kitching St.	1	CSD 2025-11	April 1, 2025	Single Family
234	WCSS Moreno Valley Storage	2	CSD 2025-11	April 1, 2025	Commercial
235	Custom Home - Kimberly Ave.	1	CSD 2025-11	April 1, 2025	Single Family
236	ADU - 12035 Racket Ct.	1	CSD 2025-11	April 1, 2025	Single Family

Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
237	Tru by Hilton	1	CSD 2025-11	April 1, 2025	Commercial
239	ADU - 26371 Helene Dr.	1	CSD 2025-11	April 1, 2025	Single Family
240	ADU - 24236 Atwood Ave.	1	CSD 2025-11	April 1, 2025	Single Family
241	Express Car Wash	1	CSD 2025-11	April 1, 2025	Commercial
242	ADU - 25161 Silver Arrow Dr.	1	CSD 2025-11	April 1, 2025	Single Family
245	ADU - 24819 Atwood Ave.	1	CSD 2025-11	April 1, 2025	Single Family
243	ADU - 25251 Turquoise Ln.	1	CSD 2025 -12	May 6, 2025	Single Family
244	ADU - 14925 Spinnaker Ln.	1	CSD 2025 -12	May 6, 2025	Single Family
246	MOSS Toyota Expansion	2	CSD 2025 -12	May 6, 2025	Commercial
247	Car Pros KIA	2	CSD 2025 -12	May 6, 2025	Commercial
248	ADU - 25198 Gentian Ave.	1	CSD 2025 -12	May 6, 2025	Single Family
250	ADU - 25337 Yolanda Ave.	1	CSD 2025 -12	May 6, 2025	Single Family
224	ADU 12275 Brewster Dr.	1	CSD 2025-24	June 3, 2025	Single Family
251	ADU 12877 Gorham St.	1	CSD 2025-24	June 3, 2025	Single Family
252	ADU & Jr. ADU - 11885 &11887 Villa Hermosa	1	CSD 2025-24	June 3, 2025	Single Family
253	Custom Home, Webb St. Development #1	1	CSD 2025-24	June 3, 2025	Single Family
254	Custom Home, Webb St. Development #2	1	CSD 2025-24	June 3, 2025	Single Family
256	Jr. ADU - 12051 Harclare Dr.	1	CSD 2025-24	June 3, 2025	Single Family
257	ADU - 29122 Carillo Ct.	1	CSD 2025-24	June 3, 2025	Single Family
258	ADU - 23849 Hemlock Ave.	1	CSD 2025-24	June 3, 2025	Single Family
259	Jr. ADU 11861 Lancewood Dr.	1	CSD 2025-24	June 3, 2025	Single Family
255	ADU 14417 Sylvester Ct.	1	CSD 2025-28	August 18, 2025	Single Family
260	ADU 26385 Bodega Ct.	1	CSD 2025-28	August 18, 2025	Single Family
262	ADU 13407 Moreno Way	1	CSD 2025-28	August 18, 2025	Single Family
265	ADU 14325 Homestead Dr.	1	CSD 2025-28	August 18, 2025	Single Family
267	Custom Home, Gutierrez	1	CSD 2025-28	August 18, 2025	Single Family
268	ADU 14698 Joshua Tree Ave.	1	CSD 2025-28	August 18, 2025	Single Family
270	Custom Home, Ortega	1	CSD 2025-28	August 18, 2025	Single Family
271	TTM 38443 - Highpointe Ave.	3	CSD 2025-28	August 18, 2025	Single Family
272	ADU 24465 Electra Ct.	1	CSD 2025-28	August 18, 2025	Single Family
273	ADU 23214 Bay Ave.	1	CSD 2025-28	August 18, 2025	Single Family
274	ADU 24618 La Barca Way	1	CSD 2025-28	August 18, 2025	Single Family
269	ADU 25013 Fran Lou Dr.	1	CSD 2025-29	September 16, 2025	Single Family
280	Jr. ADU 21428 Shakespeare Ct.	1	CSD 2025-29	September 16, 2025	Single Family

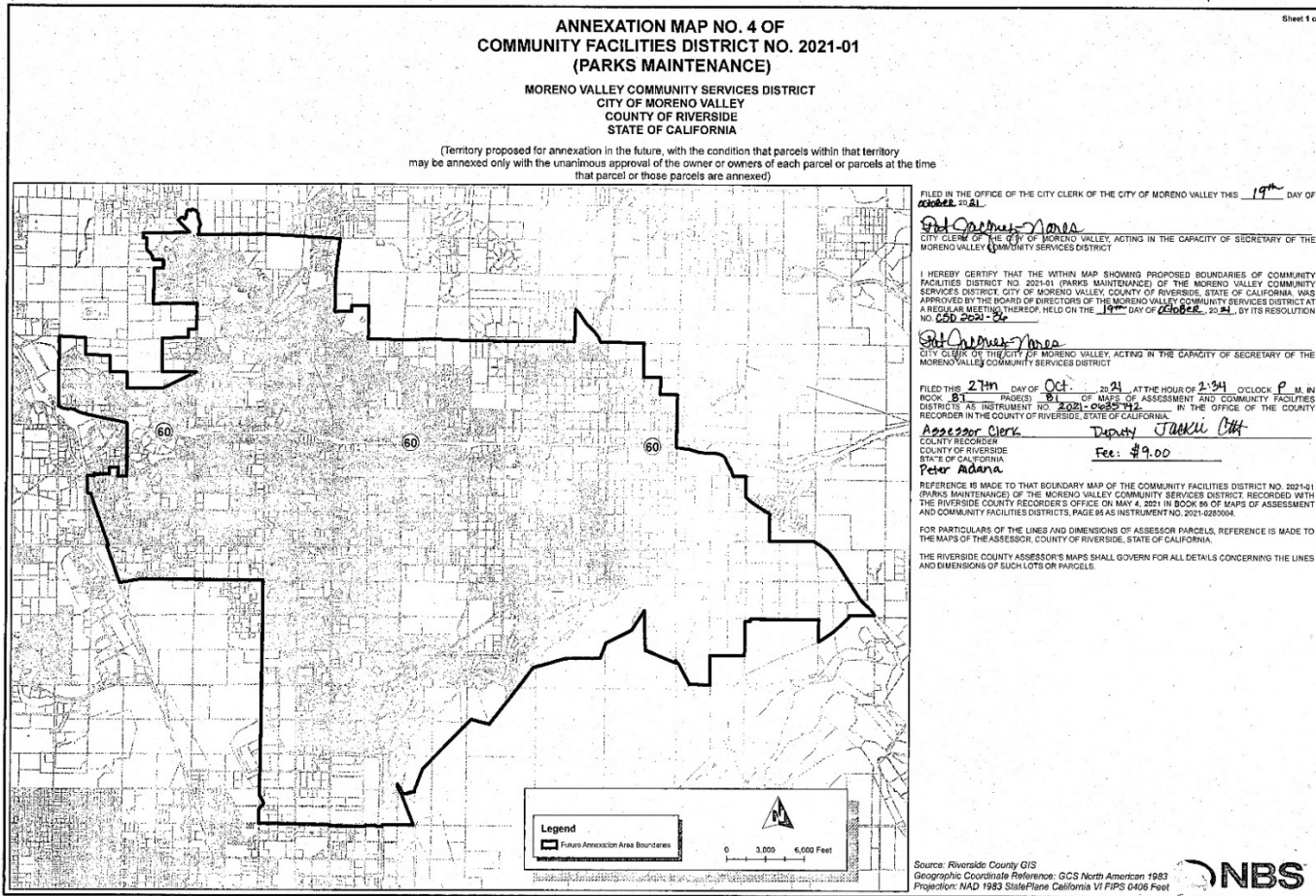
Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
281	Jr. ADU 25297 Valleywood Ct.	1	CSD 2025-29	September 16, 2025	Single Family
283	Jr. ADU 9970 Sofia Ct.	1	CSD 2025-29	September 16, 2025	Single Family
284	ADU 12267 Lorez Dr.	1	CSD 2025-29	September 16, 2025	Single Family
285	Jr. ADU 12790 Lambeth St.	1	CSD 2025-29	September 16, 2025	Single Family
288	Jr. ADU 25378 Renoir Ave.	1	CSD 2025-29	September 16, 2025	Single Family
289	ADU 11382 Morton Rd.	1	CSD 2025-29	September 16, 2025	Single Family
290	ADU 11499 Perris Blvd.	1	CSD 2025-29	September 16, 2025	Single Family
292	ADU 24948 Kalmia Ave.	1	CSD 2025-29	September 16, 2025	Single Family
232	T&M - WLC Building 6A	1	CSD 2025-30	October 21, 2025	Commerical
275	ADU 22895 Scribner Dr.	1	CSD 2025-30	October 21, 2025	Single Family
277	ADU 28380 Championship Dr.	1	CSD 2025-30	October 21, 2025	Single Family
278	ADU 24965 Camino de Oro Way	1	CSD 2025-30	October 21, 2025	Single Family
279	ADU 15500 Eleanor Ln.	1	CSD 2025-30	October 21, 2025	Single Family
291	ADU 13359 Yuba Pass Dr.	1	CSD 2025-30	October 21, 2025	Single Family
294	ADU 13431 Ninebark St.	1	CSD 2025-30	October 21, 2025	Single Family
295	ADU 15727 Prestancia Ct.	1	CSD 2025-30	October 21, 2025	Single Family
297	SFD 12021 Heritage Dr.	1	CSD 2025-30	October 21, 2025	Single Family
263	Jr. ADU 15455 Gemstone Ct.	1	CSD 2025-32	November 18, 2025	Single Family
264	Jr. ADU 25217 Billie Dr.	1	CSD 2025-32	November 18, 2025	Single Family
286	Jr. ADU 21948 Glen View Dr.	1	CSD 2025-32	November 18, 2025	Single Family
287	Jr. ADU 13532 Red Mahogany Dr.	1	CSD 2025-32	November 18, 2025	Single Family
296	Custom Home, 24966 Ironwood Ave.	1	CSD 2025-32	November 18, 2025	Single Family
298	ADU 24544 Atwood Ave.	1	CSD 2025-32	November 18, 2025	Single Family
300	ADU 11529 & ADU 11531 Davis St.	1	CSD 2025-32	November 18, 2025	Single Family
301	ADU 11621 Warbler Way	1	CSD 2025-32	November 18, 2025	Single Family
276	Jr. ADU 24712 Singer St.	1	CSD 2025-34	December 16, 2025	Single Family
282	ADU 12397 Grenville Ave.	1	CSD 2025-34	December 16, 2025	Single Family
299	ADU 24081 Roseleaf Pl.	1	CSD 2025-34	December 16, 2025	Single Family
304	SAFStorage	2	CSD 2025-34	December 16, 2025	Commerical
305	ADU 26970 & ADU 26968 Ironwood Ave.	1	CSD 2025-34	December 16, 2025	Single Family
306	ADU 21177 Martynia Ct.	1	CSD 2025-34	December 16, 2025	Single Family
309	Jr. ADU 13882 Caspian Way	1	CSD 2025-34	December 16, 2025	Single Family
310	Jr. ADU 13274 Luton Ct.	1	CSD 2025-34	December 16, 2025	Single Family
311	Jr. ADU 25094 Gentian Ave.	1	CSD 2025-34	December 16, 2025	Single Family

Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
303	ADU 11054 Debra Way	1	CSD 2026-01	January 20, 2026	Single Family
307	ADU 12830 Ross St.	1	CSD 2026-01	January 20, 2026	Single Family
308	ADU 14804 Casa Loma Dr.	1	CSD 2026-01	January 20, 2026	Single Family
312	ADU 24612 Sinaloa St.	1	CSD 2026-01	January 20, 2026	Single Family
313	ADU 26550 Ironwood Ave.	1	CSD 2026-01	January 20, 2026	Single Family
314	ADU 14595 Antilles Dr.	1	CSD 2026-01	January 20, 2026	Single Family
315	ADU 22166 Bay Ave.	1	CSD 2026-01	January 20, 2026	Single Family
316	ADU 24854 Ramona Ln.	1	CSD 2026-01	January 20, 2026	Single Family
317	Dutch Bros Alessandro Blvd.	1	CSD 2026-01	January 20, 2026	Commerical
318	ADU 24633 Singer St.	1	CSD 2026-03	February 17, 2026	Single Family
319	ADU 25806 Sweetleaf St.	1	CSD 2026-03	February 17, 2026	Single Family
320	Jr. ADU 23015 Seabrook Ln.	1	CSD 2026-03	February 17, 2026	Single Family
322	ADU 12638 Valley Meadows Dr.	1	CSD 2026-03	February 17, 2026	Single Family
323	Jr. ADU 13481 Gold Pl.	1	CSD 2026-03	February 17, 2026	Single Family
324	Jr. ADU 25241 Eucalyptus Ave.	1	CSD 2026-03	February 17, 2026	Single Family
326	ADU 14231 & ADU 14227 Perham Ct.	1	CSD 2026-04	March 3, 2026	Single Family
327	ADU 25140 Fay Ave.	1	CSD 2026-04	March 3, 2026	Single Family
328	ADU 25099 Fay Ave.	1	CSD 2026-04	March 3, 2026	Single Family
330	ADU 13460 Barbara St.	1	CSD 2026-04	March 3, 2026	Single Family
302	ADU 24476 Bay Ave.	1	CSD 2026-11	April 21, 2026	Single Family
325	ADU 14449 Stuard Dr.	1	CSD 2026-11	April 21, 2026	Single Family
331	ADU 12089 Nita Dr.	1	CSD 2026-11	April 21, 2026	Single Family
332	ADU 12609 Ninebark St.	1	CSD 2026-11	April 21, 2026	Single Family
334	TR - 38955	3	CSD 2026-11	April 21, 2026	Single Family
336	ADU 24237 & Jr. ADU 24241 Powell Pl.	2	CSD 2026-11	April 21, 2026	Single Family
335	ADU 24901 Fay Ave.	1	CSD 2026-12	May 19, 2026	Single Family
337	ADU 13560 Baneberry St.	1	CSD 2026-12	May 19, 2026	Single Family
339	ADU 14575 Cordon Pl.	1	CSD 2026-12	May 19, 2026	Single Family
329	ADU 26506 Clydesdale Ln.	1	CSD 2026-15	June 16, 2026	Single Family
342	ADU 25215 Elder Ave.	1	CSD 2026-15	June 16, 2026	Single Family
343	ADU 22423 Farragut Ave	1	CSD 2026-15	June 16, 2026	Single Family
Total Annexed Parcels		1478			
Original District TR 31590		103			
Total Parcels		1581			

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

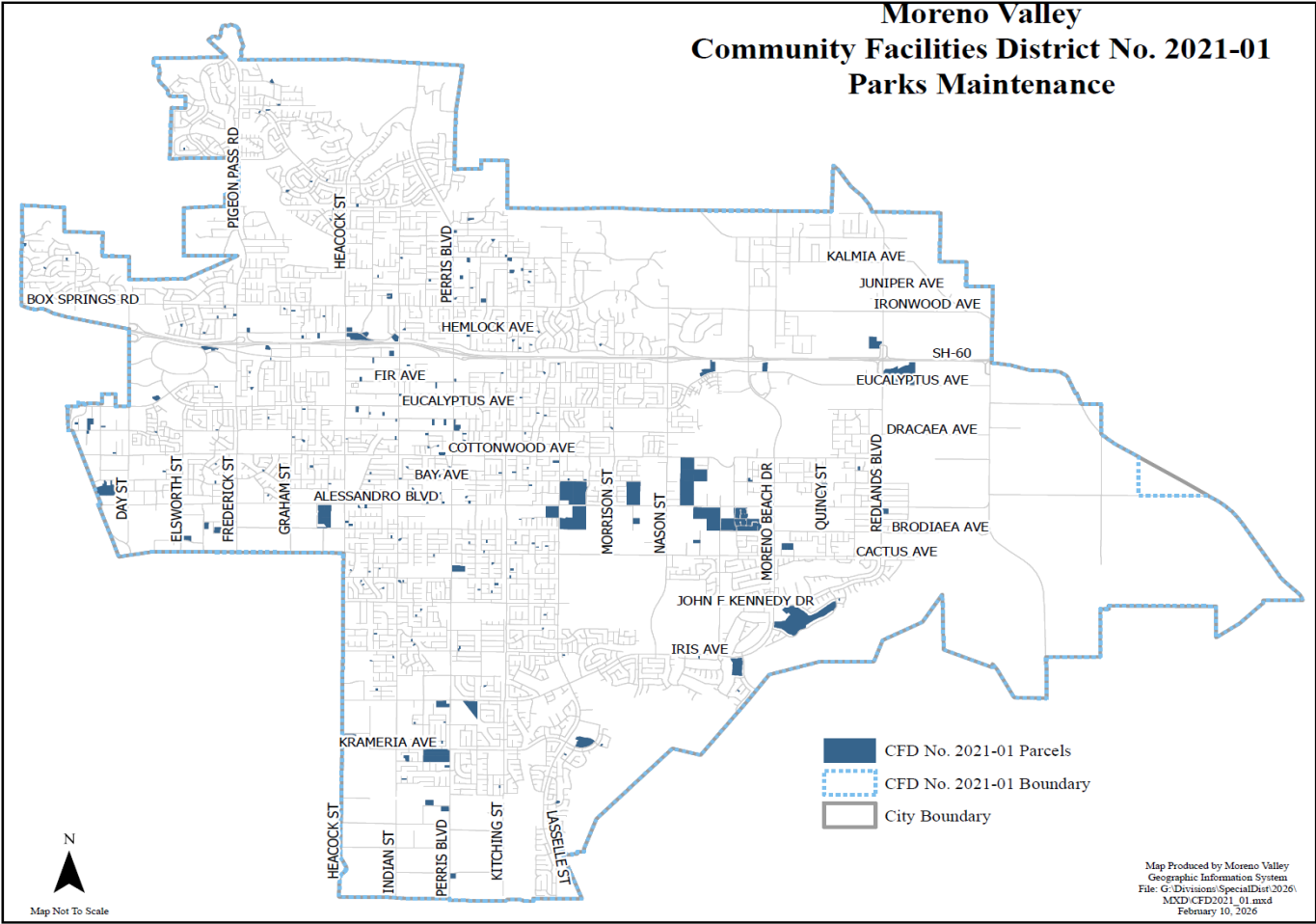
Appendix B: District Boundary Maps

Map 1: Future Annexation Area



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Map 2: CFD No. 2021-01 Parcels



Appendix C: Special Tax Allocation (Tax Roll)

APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate
256182031	388.04	316230017	388.04	485211005	776.08	486620026	388.04	487610024	388.04
256242021	388.04	316230018	388.04	486025004	388.04	486630001	388.04	487610025	388.04
256243011	388.04	316230019	388.04	486093002	388.04	486630002	388.04	487610026	388.04
256272013	388.04	316230020	388.04	486093015	388.04	486630003	388.04	487610027	388.04
256291009	388.04	316230021	388.04	486094001	388.04	486630004	388.04	487610028	388.04
256320022	388.04	316230022	388.04	486111005	388.04	486630005	388.04	487610029	388.04
256342007	776.08	316230026	388.04	486141026	388.04	486630006	388.04	487610030	388.04
259490001	388.04	316230027	388.04	486222040	388.04	486630007	388.04	487610031	388.04
259550001	388.04	316230028	388.04	486240017	87.04	486630008	388.04	487610032	388.04
260126014	388.04	316230029	388.04	486280046	42.02	486630009	388.04	487610033	388.04
260161021	388.04	316230030	388.04	486280066	162,976.80	486630010	388.04	487610034	388.04
260211039	388.04	316230031	388.04	486290016	388.04	486630011	388.04	487610035	388.04
260231016	388.04	316230032	388.04	486435009	388.04	486630012	388.04	487610036	388.04
260450004	388.04	316230033	388.04	486580001	388.04	486630013	388.04	487610037	388.04
263132038	19,013.96	316230034	388.04	486580002	388.04	486630014	388.04	487610039	388.04
263140009	388.04	316230035	388.04	486580003	388.04	486630015	388.04	487611001	388.04
263160010	388.04	316230036	388.04	486580004	388.04	486630016	388.04	487611002	388.04
263180071	388.04	316230037	388.04	486580005	388.04	486630017	388.04	487611003	388.04
263220032	57.32	316230038	388.04	486580006	388.04	486630018	388.04	487611004	388.04
263220039	317.80	316230039	388.04	486580007	388.04	486630019	388.04	487611005	388.04
263220040	284.00	316230040	388.04	486580008	388.04	486630020	388.04	487611006	388.04
263220042	603.24	316230041	388.04	486580009	388.04	486630021	388.04	487611007	388.04
263220043	507.06	316230042	388.04	486580010	388.04	486630022	388.04	487611008	388.04
263230028	357.98	316230043	388.04	486580011	388.04	486630023	388.04	487611009	388.04
263230029	280.62	316230044	388.04	486580012	388.04	486630024	388.04	487611010	388.04
264082057	388.04	316230045	388.04	486580013	388.04	486630025	388.04	487611011	388.04
264091022	388.04	316230046	388.04	486580014	388.04	486630026	388.04	487611012	388.04
264092031	388.04	316230053	388.04	486580015	388.04	486630027	388.04	487611013	388.04
264192025	388.04	316230054	388.04	486580016	388.04	486630028	388.04	487611014	388.04
264192036	388.04	316230055	388.04	486580017	388.04	486630029	388.04	487611015	388.04
264302034	388.04	316230056	388.04	486580018	388.04	486630030	388.04	487611016	388.04
291161009	388.04	316230057	388.04	486580019	388.04	486630031	388.04	487611017	388.04
291233035	776.08	316230058	388.04	486580020	388.04	486630032	388.04	487611018	388.04
291281020	388.04	316230059	388.04	486580021	388.04	486630033	388.04	487612001	388.04
291313003	388.04	316230060	388.04	486581001	388.04	486630034	388.04	487612002	388.04
291331003	776.08	316230061	388.04	486581002	388.04	486630035	388.04	487612003	388.04
291331015	388.04	316230062	388.04	486581003	388.04	486630036	388.04	487612004	388.04
291344043	388.04	316230063	388.04	486581004	388.04	486630037	388.04	487612005	388.04
291382057	388.04	316230064	388.04	486581005	388.04	486630038	388.04	487612006	388.04
291393011	388.04	473220061	388.04	486581006	388.04	486630039	388.04	487612007	388.04
291411002	388.04	474064008	388.04	486581007	388.04	486630040	388.04	487612008	388.04
291503009	388.04	474084029	388.04	486581008	388.04	486630041	388.04	487612009	388.04
291531010	388.04	474120010	388.04	486590001	388.04	486630042	388.04	487612010	388.04
291570035	206.66	474161035	776.08	486590002	388.04	486630043	388.04	487612011	388.04
291613009	388.04	474170001	388.04	486590003	388.04	486630044	388.04	487612012	388.04
291650007	505.84	474170021	388.04	486590004	388.04	486630045	388.04	487612013	388.04
292032022	776.08	474180012	388.04	486590005	388.04	486630046	388.04	487612014	388.04
292041006	776.08	474181003	388.04	486590006	388.04	486630047	388.04	487612015	388.04
292061017	776.08	474181019	388.04	486590007	776.08	486630048	388.04	487612016	388.04
292121001	388.04	474271003	388.04	486590008	388.04	486630049	388.04	487612017	388.04
292170023	388.04	474391009	388.04	486590009	388.04	486630050	388.04	487612018	388.04
292191016	388.04	474402001	388.04	486590010	388.04	486630051	388.04	487612019	388.04
292191021	388.04	474451012	388.04	486590011	388.04	486630052	388.04	487612020	388.04
292191022	388.04	474590037	388.04	486590012	388.04	486630053	388.04	487620001	388.04
292221009	388.04	474644001	388.04	486590013	388.04	486630054	388.04	487620002	388.04
292222033	388.04	474644015	776.08	486590014	388.04	486630055	388.04	487620003	388.04
292241003	885.86	474703004	388.04	486590015	388.04	486630056	388.04	487620004	388.04
292272009	388.04	475100029	388.04	486590016	388.04	486630057	388.04	487620005	388.04
292280032	23.62	475141039	388.04	486591001	388.04	486630058	388.04	487620006	388.04
296052001	388.04	475141040	388.04	486591002	388.04	486630059	388.04	487620007	388.04
296072003	388.04	475160068	388.04	486591003	388.04	486630060	388.04	487620008	388.04
296111021	388.04	475182042	388.04	486591004	388.04	486630061	388.04	487620009	388.04

APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate
296161019	388.04	475200009	388.04	486591005	388.04	486630062	388.04	487620010	388.04
296185011	388.04	475221010	388.04	486591006	388.04	486630063	388.04	487620011	388.04
296213017	388.04	475233017	388.04	486591007	388.04	486630064	388.04	487620012	388.04
296223029	776.08	475264009	388.04	486591008	388.04	486630065	388.04	487620038	388.04
296233019	388.04	475300046	388.04	486591009	388.04	486630066	388.04	487620039	388.04
297220030	1,238.52	478060011	388.04	486591010	388.04	486630067	388.04	487620040	388.04
297280003	591.42	478280006	388.04	486591011	388.04	486630069	388.04	487620041	388.04
297280004	603.50	478430031	125.08	486591012	388.04	486630070	388.04	487620042	388.04
297280005	494.86	478470001	388.04	486591013	388.04	486630076	388.04	487620043	388.04
297280006	506.94	478470002	388.04	486591014	388.04	486630077	388.04	487620044	388.04
297280007	603.50	478470003	388.04	486591015	388.04	487012002	388.04	487620045	388.04
297280008	277.60	478470004	388.04	486591016	388.04	487111026	388.04	487620046	388.04
304100015	123.38	478470005	388.04	486591017	388.04	487380013	388.04	487620047	388.04
304132020	388.04	478470006	388.04	486591018	388.04	487431021	388.04	487620048	388.04
304183027	388.04	478470007	388.04	486591019	388.04	487492001	388.04	487620049	388.04
304220054	388.04	478470008	388.04	486592001	388.04	487494025	388.04	487620050	388.04
304232003	388.04	478470009	388.04	486592002	388.04	487600001	388.04	487620051	388.04
304410003	388.04	478470010	388.04	486592003	388.04	487600002	388.04	487620052	388.04
304510023	388.04	479040038	388.04	486592004	388.04	487600003	388.04	487620053	388.04
304600001	15,133.56	479060016	388.04	486592005	388.04	487600004	388.04	487620054	388.04
304600002	38.54	479090012	388.04	486592006	388.04	487600005	388.04	487620055	388.04
304600003	15,133.56	479120050	101.70	486592007	388.04	487600006	388.04	487630001	388.04
304600004	22,118.28	479132066	388.04	486592008	388.04	487600007	388.04	487630002	388.04
308040058	43,460.48	479140019	388.04	486592009	388.04	487600008	388.04	487630003	388.04
308390024	388.04	479170035	388.04	486592010	388.04	487600009	388.04	487630004	388.04
308412005	388.04	479220017	23.62	486592011	388.04	487600010	388.04	487630005	388.04
308414002	388.04	479253009	388.04	486592012	388.04	487600011	388.04	487630006	388.04
308481007	388.04	479262016	388.04	486592013	388.04	487600012	388.04	487630007	388.04
312182017	388.04	479282003	388.04	486592014	388.04	487600013	388.04	487630008	388.04
312270001	392.38	479302010	388.04	486592015	388.04	487600014	388.04	487630009	388.04
312370001	388.04	479402018	388.04	486592016	388.04	487600015	388.04	487630010	388.04
312370002	388.04	479402025	388.04	486592017	388.04	487600016	388.04	487630011	388.04
312370003	388.04	479411001	776.08	486592018	388.04	487600017	388.04	487630012	388.04
312370004	388.04	479421018	388.04	486592019	388.04	487600018	388.04	487630013	388.04
312370005	388.04	479422006	388.04	486592020	388.04	487600019	388.04	487630014	388.04
312370006	388.04	479422042	388.04	486592021	388.04	487600020	388.04	487630015	388.04
312370007	388.04	479476010	388.04	486592022	388.04	487600021	388.04	487630016	388.04
312370008	388.04	479483005	388.04	486592023	388.04	487600022	388.04	487640004	388.04
312370009	388.04	479514001	388.04	486592024	388.04	487600023	388.04	487640005	388.04
312370010	388.04	479515009	388.04	486592025	388.04	487600024	388.04	487640006	388.04
312370011	388.04	479531029	388.04	486592026	388.04	487600025	388.04	487640007	388.04
312370012	388.04	479562006	388.04	486592027	388.04	487600026	388.04	487640008	388.04
312370013	388.04	479563003	388.04	486592028	388.04	487600027	388.04	487640025	388.04
312370014	388.04	479582017	388.04	486592029	388.04	487600028	388.04	487640026	388.04
312370015	388.04	479591005	388.04	486592030	388.04	487600029	388.04	487640027	388.04
312370016	388.04	479601016	388.04	486592031	388.04	487600030	388.04	488310012	157.16
312370017	388.04	479603018	388.04	486592032	388.04	487600031	388.04	488350060	88.70
312370018	388.04	479615017	388.04	486600003	388.04	487600032	388.04	488390005	971.66
312370019	388.04	479641002	388.04	486600004	388.04	487600033	388.04	488390016	194.22
312370020	388.04	479653004	776.08	486600005	388.04	487600034	388.04	488400008	182.78
312370021	388.04	479663023	388.04	486600006	388.04	487600035	388.04	488400022	101.22
312370022	388.04	481020036	104.70	486600007	388.04	487600036	388.04	488400024	134.28
312370023	388.04	481063023	388.04	486600008	388.04	487600037	388.04	488460001	388.04
312370024	388.04	481064028	388.04	486600009	388.04	487600038	388.04	488460002	388.04
312370025	388.04	481090009	59.68	486600010	388.04	487600039	388.04	488460003	388.04
312370026	388.04	481090037	1,203.94	486600011	388.04	487600040	388.04	488460004	388.04
312370027	388.04	481090040	60.92	486600012	388.04	487600041	388.04	488460005	388.04
312370028	388.04	481090041	1,232.30	486600013	388.04	487600042	388.04	488460006	388.04
312370029	388.04	481090042	81.36	486600014	388.04	487600043	388.04	488460007	388.04
312370030	388.04	481130034	388.04	486600015	388.04	487600044	388.04	488460008	388.04
312370031	388.04	481140001	388.04	486600016	388.04	487600045	388.04	488460009	388.04
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312370033	388.04	481210011	776.08	486600018	388.04	487600047	388.04	488460011	388.04
312370034	388.04	481210018	388.04	486600019	388.04	487600048	388.04	488460012	388.04
312370035	388.04	481222006	388.04	486600020	388.04	487600049	388.04	488460013	388.04
312370036	388.04	481230001	388.04	486600021	388.04	487600050	388.04	488460014	388.04

APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate
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312370038	388.04	481291005	388.04	486600023	388.04	487600052	388.04	488460016	388.04
312370040	388.04	482020004	388.04	486600024	388.04	487600053	388.04	488460017	388.04
312370043	388.04	482020030	388.04	486600025	388.04	487600054	388.04	488460018	388.04
312380001	388.04	482030027	1,164.12	486600026	388.04	487600055	388.04	488460019	388.04
312380002	388.04	482040031	388.04	486600027	388.04	487601001	388.04	488460020	388.04
312380003	388.04	482060006	388.04	486600028	388.04	487601002	388.04	488460021	388.04
312380004	388.04	482060013	388.04	486600029	388.04	487601003	388.04	488460022	388.04
312380005	388.04	482080043	388.04	486600030	388.04	487601004	388.04	488460023	388.04
312380006	388.04	482142013	388.04	486600031	388.04	487601005	388.04	488461001	388.04
312380007	388.04	482151002	388.04	486600032	388.04	487601006	388.04	488461002	388.04
312380008	388.04	482152032	388.04	486600033	388.04	487601007	388.04	488461003	388.04
312380009	388.04	482152050	388.04	486600034	388.04	487601008	388.04	488461004	388.04
312380010	388.04	482152051	388.04	486600035	388.04	487601009	388.04	488461005	388.04
312380011	388.04	482152052	388.04	486600036	388.04	487601010	388.04	488461006	388.04
312380012	388.04	482152053	388.04	486600037	388.04	487601011	388.04	488461007	388.04
312380013	388.04	482152054	388.04	486600038	388.04	487601012	388.04	488461008	388.04
312380014	388.04	482201011	388.04	486600039	388.04	487601013	388.04	488461009	388.04
312380015	388.04	482201021	388.04	486600040	388.04	487601014	388.04	488461010	388.04
312380016	388.04	482203006	776.08	486600041	388.04	487601015	388.04	488461011	388.04
312380017	388.04	482293003	388.04	486600047	388.04	487601016	388.04	488461012	388.04
312380018	388.04	482304005	388.04	486600048	388.04	487601017	388.04	488461013	388.04
312380019	388.04	482311021	388.04	486600049	388.04	487601018	388.04	488461014	388.04
312380020	388.04	482322009	388.04	486600050	388.04	487601019	388.04	488462001	388.04
312380021	388.04	482362017	388.04	486600051	388.04	487601020	388.04	488462002	388.04
312380022	388.04	482363004	776.08	486600052	388.04	487601021	388.04	488462003	388.04
312380023	388.04	482371002	776.08	486600053	388.04	487601022	388.04	488462004	388.04
312380024	388.04	482382019	388.04	486600054	388.04	487601023	388.04	488462005	388.04
312380025	388.04	482396002	388.04	486600055	388.04	487602001	388.04	488462006	388.04
312380026	388.04	482421009	388.04	486600056	388.04	487602002	388.04	488463001	388.04
312380027	388.04	482421011	388.04	486600057	388.04	487602003	388.04	488463002	388.04
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312380029	388.04	482481024	388.04	486601001	388.04	487602005	388.04	488463004	388.04
312380030	388.04	482481029	388.04	486601002	388.04	487602006	388.04	488463005	388.04
312380031	388.04	482491005	388.04	486601003	388.04	487602007	388.04	488463006	388.04
312380032	388.04	482492003	388.04	486601004	388.04	487602008	388.04	488463007	388.04
312380033	388.04	482511006	388.04	486601005	388.04	487602009	388.04	488463008	388.04
312380034	388.04	482536010	776.08	486601006	388.04	487602010	388.04	488463009	388.04
312380035	388.04	482571022	388.04	486601007	388.04	487602011	388.04	488470001	388.04
312380036	388.04	482582005	388.04	486601008	388.04	487602012	388.04	488470002	388.04
312380037	388.04	482600030	388.04	486601009	388.04	487602013	388.04	488470003	388.04
312380038	388.04	482600044	388.04	486601010	388.04	487602014	388.04	488470004	388.04
312380039	388.04	482631030	388.04	486601011	388.04	487602015	388.04	488470005	388.04
312380040	388.04	482633031	388.04	486601012	388.04	487602016	388.04	488470006	388.04
312380041	388.04	482651011	388.04	486601013	388.04	487602017	388.04	488470007	388.04
312380042	388.04	482652020	388.04	486601014	388.04	487602018	388.04	488470008	388.04
312380043	388.04	482653029	388.04	486601015	388.04	487602019	388.04	488470009	388.04
316030024	70.38	482662026	388.04	486601016	388.04	487602020	388.04	488470010	388.04
316030027	89.52	482682025	388.04	486601017	388.04	487602021	388.04	488470011	388.04
316030028	533.20	482690026	388.04	486601018	388.04	487602022	388.04	488470012	388.04
316052024	388.04	484060021	776.08	486601019	388.04	487602023	388.04	488470013	388.04
316061002	776.08	484060066	388.04	486601020	388.04	487602024	388.04	488470014	388.04
316092012	1,164.12	484103007	388.04	486601021	388.04	487610001	388.04	488470015	388.04
316133034	776.08	484121040	388.04	486601022	388.04	487610002	388.04	488470016	388.04
316141012	388.04	484134004	388.04	486601023	388.04	487610003	388.04	488470017	388.04
316141019	388.04	484143007	388.04	486601024	388.04	487610004	388.04	488470018	388.04
316190055	539.66	484152009	388.04	486610001	388.04	487610005	388.04	488470019	388.04
316190056	539.66	484153004	388.04	486610002	388.04	487610006	388.04	488470020	388.04
316190057	965.44	484171019	388.04	486610003	388.04	487610007	388.04	488470021	388.04
316230001	388.04	484191006	388.04	486610004	388.04	487610008	388.04	488470022	388.04
316230002	388.04	484194008	388.04	486610005	388.04	487610009	388.04	488470023	388.04
316230003	388.04	484201008	388.04	486610006	388.04	487610010	388.04	488470024	388.04
316230004	388.04	484222008	388.04	486610007	388.04	487610011	388.04	488470025	388.04
316230005	388.04	484241009	388.04	486610008	388.04	487610012	388.04	488470026	388.04
316230006	388.04	484262008	388.04	486610018	388.04	487610013	388.04		
316230007	388.04	484271007	388.04	486610019	388.04	487610014	388.04		

APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate
316230008	388.04	484273035	388.04	486610020	388.04	487610015	388.04		
316230009	388.04	485064022	388.04	486610021	388.04	487610016	388.04		
316230010	388.04	485075002	388.04	486610022	388.04	487610017	388.04		
316230011	388.04	485121002	388.04	486610023	388.04	487610018	388.04		
316230012	388.04	485123026	388.04	486610026	388.04	487610019	388.04		
316230013	388.04	485142018	388.04	486610027	388.04	487610020	388.04		
316230014	388.04	485161030	388.04	486610028	388.04	487610021	388.04		
316230015	388.04	485181024	388.04	486620009	388.04	487610022	388.04		
316230016	388.04	485182035	388.04	486620010	388.04	487610023	388.04		
Subtotal 1	\$ 197,121.62	Subtotal 2	\$ 82,929.54	Subtotal 3	\$ 241,489.94	Subtotal 4	\$ 78,772.12	Subtotal 5	\$ 73,617.42

Special Tax Levy

Subtotal 1	\$ 197,121.62
Subtotal 2	\$ 82,929.54
Subtotal 3	\$ 241,489.94
Subtotal 4	\$ 78,772.12
Subtotal 5	\$ 73,617.42
Total Tax Roll:	\$ 673,930.64

Parcel Count w/ Levy

Subtotal 1	203
Subtotal 2	203
Subtotal 3	203
Subtotal 4	203
Subtotal 5	192
Total Parcel Count	1004