

COMMUNITY FACILITIES DISTRICT NO. 2023-01

PUBLIC SAFETY SERVICES

ANNUAL
SPECIAL TAX &

REPORT

REPORT DATE: MAY 2026

2026/27

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	1
i. Boundaries of the District	1
ii. Boundaries of the Future Annexation Area	1
iii. Future Annexations.....	2
iv. Description of Services	2
II. COMPUTATION OF THE SPECIAL TAX REQUIREMENT	3
A. Annual Escalation Factor	3
B. Annual Services Costs	3
C. Administrative Expenses	3
D. Reserve Fund.....	4
E. Special Tax Requirement.....	4
III. SPECIAL TAX CALCULATION	5
A. Special Tax Rate.....	5
B. Method of Apportionment.....	6
C. Delinquencies.....	6
IV. SPECIAL TAX ALLOCATION (TAX ROLL)	7
Appendix A : Annexations.....	A-1
Appendix B : District Boundary Maps	B-1
Appendix C : Special Tax Allocation (Tax Roll).....	C-1

TABLES

Table 1: Summary of Actions	1
Table 2: Annual Escalation.....	3
Table 3: Proposed Special Tax Requirement.....	4
Table 4: Land Use Categories.....	5
Table 5: Special Tax Rate	5

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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. 2023-01 (Public Safety 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. 2023-01 (the “District”) to fund public safety services related to police protection, fire protection and suppression, and paramedic services. 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) police protection services, 2) fire protection and suppression services and/or 3) paramedic 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	2023-68	October 17, 2023
Public Hearing to Establish the District		November 21, 2023
Resolution Establishing the District and Calling for a Special Election	2023-82	November 21, 2023
Resolution Declaring the Results of the Special Election	2023-83	November 21, 2023
Ordinance Authorizing the Levy of a Special Tax	1004	December 5, 2023
Resolution of Intention to Designate the Future Annexation Area	2024-01	January 16, 2024
Public Hearing to Designate the Future Annexation Area for the District		February 20, 2024
Ordinance Designating the Future Annexation Area for the District	1007	March 5, 2024

B. The District

The District was formed in 2023 to provide a funding mechanism for operational costs for public safety services.

i. Boundaries of the District

The Boundary Map was recorded on January 19, 2024, in Book 92 at Page 55 of the Maps of Assessment and Community Facilities Districts as Instrument Number 2024-0017904, with the Riverside County Office of the County Recorder.

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 remaining areas within the City boundary at the time the RMA and the Future Annexation area Boundary Map was approved.

iii. Future Annexations

As a condition of approval of development projects, property owners are required to provide an ongoing funding source to support the need for enhanced police protection, fire protection and suppression, and paramedic services created by the proposed development. The property owner can annex into the District and authorize the levy of the annual special tax and placed on their property tax bill, to fund the service(s) or form a Home or Property Owners Association or fund an endowment to cover the ongoing obligation for the project.

A list of developments whose parcels were annexed into the District are included in Appendix A.

iv. Description of Services

Revenue received from the special tax can be used to fund the public safety services within the District, as further described below:

Police Protection Services

Police protection services within the public right-of-way for the District. Fundable costs may include, but are not limited to: (i) direct costs for such services, (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 and improvements used to provide such services.

Fire Protection and Suppression Services

Fire protection and suppression services within the public right-of-way for the District. Fundable costs may include, but are not limited to: (i) direct costs for such services, (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 and improvements used to provide such services.

Paramedic Services

Paramedic services within the public right-of-way for the District. Fundable costs may include, but are not limited to: (i) direct costs for such services, (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 and improvements used to provide such services.

Nothing within the 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 additional public safety operational costs needed to serve new residential and non-residential development, 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 Riverside-San Bernardino-Ontario County.¹

Table 2: Annual Escalation

Fiscal Year	% Change in CPI	% Used to Increase Maximum Rates
2025/26	2.61%	5.00%
2026/27	3.28%	5.00%

B. Annual Services Costs

The District shall provide the ongoing public safety services related to police protection, fire protection and suppression, and paramedic services needed for new residential and non-residential development, as defined in Section I.B.iv.

C. Administrative Expenses

Administrative expenses are 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 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.

¹ If the CPI for the Riverside-San Bernardino-Ontario County area is discontinued, the CFD administrator may replace it with a similar index for the purposes of calculating the Annual Escalation Factor. Different tax escalation factors may be identified in Tax Zones added to the District as a result of future annexations.

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 3: Proposed Special Tax Requirement

SPECIAL TAX REQUIREMENT	
Agency Services - County	\$ 100,000.00
Fixed Charges (Overhead, Administration, & Replacement)	5,000.00
Gross Special Tax Requirement ¹	\$ 105,000.00
 CREDITS: CONTRIBUTIONS & TRANSFERS	
Estimated FY25/26 Loan Repayment ²	\$ -
Fund Balance Contribution/(Draw) ³	(39,717.02)
Total Contributions/Transfers	\$ (39,717.02)
TOTAL NET SPECIAL TAX REQUIREMENT	\$ 65,282.98
¹ Based on the proposed budget.	
² Short term loan to cover shortfall. Will be trued up when there is a surplus fund balance to cover loan payments.	
³ The negative fund balance will be covered by a short term loan from the General Fund.	

III. 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 legislative body 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 legislative body in any fiscal year is calculated using the Land Use Categories listed in Table 3.

Table 4: Land Use Categories

Property Type	Per
Residential Property	
Accessory Dwelling Unit	Unit ¹
Single Family Property	Unit ¹
Multi-Family Property	Unit ¹
Mobile Home Property	Unit ¹
Non - Residential ²	
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.	
² Non - Residential is defined as commercial, industrial, Office or any other entity 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 5: Special Tax Rate

Property Type	Unit of Calculation	Maximum Special Tax Rate	Applied Special Tax Rate
Residential Property			
Accessory Dwelling Unit	Unit	\$ 227.12	\$ 227.10
Single Family	Unit	\$ 266.81	\$ 266.80
Multi-Family	Unit	\$ 227.12	\$ 227.10
Mobile Home	Unit	\$ 266.81	\$ 266.80
Non Residential Property			
Commercial	1,000 Feet of Building Square Footage	\$ 61.74	\$ 61.74
Office	1,000 Feet of Building Square Footage	\$ 61.74	\$ 61.74
Industrial	1,000 Feet of Building Square Footage	\$ 61.74	\$ 61.74
Undeveloped Property			
All	Parcel		

B. Method of Apportionment

For each fiscal year, the legislative board 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) any reasonably anticipated delinquent special taxes 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. Delinquencies

FY	Amount Levied	Amount Delinquent ²	Number of Delinquent Parcels	Percent Delinquent
2024/25 ¹	-	-	0	0.00%
2025/26	\$ 33,575.10	\$ 648.90	2	1.93%

¹ No levies occurred in FY2024/25.
² Amount delinquent per the Riverside County Paid/Unpaid Reports dated June 12, 2026. Does not include penalties and interest.

IV. 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 & Categories
2	TR 38237, Bella Sara	78	2023-82	October 17, 2023	Single Family
3	ADU 13781 Nathan Pl.	1	2024-43	August 20, 2024	Accessory Dwelling Unit
4	ADU 15123 Charlee Ct.	1	2024-43	August 20, 2024	Accessory Dwelling Unit
5	MV Home 2 Hilton Hotel	1	2024-43	August 20, 2024	Commercial
6	ADU 14597 Cochiti Dr.	1	2024-43	August 20, 2024	Accessory Dwelling Unit
7	ADU 24858 Corley Ct.	1	2024-43	August 20, 2024	Accessory Dwelling Unit
8	ADU 16679 Perris Blvd.	1	2024-43	August 20, 2024	Accessory Dwelling Unit
9	Arco AM/PM Service Station	1	2024-49	September 3, 2024	Commercial
10	ADU 23811 Bouquet Canyon	1	2024-49	September 3, 2024	Accessory Dwelling Unit
11	ADU 11604 Blue Jay Ct.	1	2024-57	October 1, 2024	Accessory Dwelling Unit
12	Jr. ADU 25154 Joshua Ave.	1	2024-57	October 1, 2024	Accessory Dwelling Unit
13	ADU 15944 Sulphur Springs Rd.	1	2024-57	October 1, 2024	Accessory Dwelling Unit
15	Jr. ADU & ADU 16211 & 16213 Starview St.	1	2024-57	October 1, 2024	Accessory Dwelling Unit
16	TR 38442, Sunset Crossings	2	2024-57	October 1, 2024	Single Family
17	ADU 24899 Citadel St.	1	2024-57	October 1, 2024	Accessory Dwelling Unit
18	ADU 23279 Gerbera St.	1	2024-57	October 1, 2024	Accessory Dwelling Unit
19	ADU & Jr. ADU 24785 & 24787 Valecrest Dr.	1	2024-57	October 1, 2024	Accessory Dwelling Unit
21	ADU 25143 Silent Creek Rd.	1	2024-57	October 1, 2024	Accessory Dwelling Unit
20	ADU 17919 Camino Del Rey	1	2024-62	November 19, 2024	Accessory Dwelling Unit
22	TR 38265, Alessandro Walk	240	2024-62	November 19, 2024	Single Family
24	ADU 24519 Myers Ave.	1	2024-62	November 19, 2024	Accessory Dwelling Unit
25	Jr. ADU 24594 Webster Ave.	1	2024-62	November 19, 2024	Accessory Dwelling Unit
28	ADU 12392 Tuscola St.	1	2024-62	November 19, 2024	Accessory Dwelling Unit
14	ADU 13050 Pepperbush Dr.	1	2024-66	December 3, 2024	Accessory Dwelling Unit
23	ADU & Jr. ADU 24885 & 24889 Basswood St.	1	2024-66	December 3, 2024	Accessory Dwelling Unit
26	Jr. ADU 23145 Surtees Ct.	1	2024-66	December 3, 2024	Accessory Dwelling Unit
27	ADU 13319 Sunflower Ct.	1	2025-01	January 7, 2025	Accessory Dwelling Unit
29	TR 31494, Rancho Belago Estates	9	2025-01	January 7, 2025	Single Family
31	ADU 25675 Laurelwood Pl.	1	2025-01	January 7, 2025	Accessory Dwelling Unit
32	ADU 25550 Delphinium Ave.	1	2025-01	January 7, 2025	Accessory Dwelling Unit
36	ADU 12917 Raenette Way	1	2025-01	January 7, 2025	Accessory Dwelling Unit
30	ADU 12165 Wind River Cir.	1	2025-07	February 18, 2025	Accessory Dwelling Unit
33	ADU 14214 Travers Dr.	1	2025-07	February 18, 2025	Accessory Dwelling Unit
34	ADU & Jr. ADU 24087 & 24089 Pleasant Run Rd.	1	2025-07	February 18, 2025	Accessory Dwelling Unit
35	ADU & Jr. ADU 24823 & 24821 Carolyn Ave.	1	2025-07	February 18, 2025	Accessory Dwelling Unit
38	ADU 24688 Rugby Ln.	1	2025-07	February 18, 2025	Accessory Dwelling Unit
39	ADU 24082 Mt. Russell Dr.	1	2025-07	February 18, 2025	Accessory Dwelling Unit
40	Jan Peterson Development Expansion	2	2025-07	February 18, 2025	Commercial
42	ADU 13070 Ninebark St.	1	2025-07	February 18, 2025	Accessory Dwelling Unit
41	ADU 13179 Gina Ave.	1	2025-11	March 4, 2025	Accessory Dwelling Unit
43	Quick Quack Car Wash	1	2025-11	March 4, 2025	Commercial
44	ADU 13851 Robin Nest Ct.	1	2025-11	March 4, 2025	Accessory Dwelling Unit
45	ADU 25553 Sand Creek Trl.	1	2025-11	March 4, 2025	Accessory Dwelling Unit
47	ADU 24647 Ormista Dr.	1	2025-11	March 4, 2025	Accessory Dwelling Unit
53	ADU 25643 Onate Dr.	1	2025-11	March 4, 2025	Accessory Dwelling Unit
37	ADU 11514 Kitching St.	1	2025-19	April 1, 2025	Accessory Dwelling Unit
48	WCSS Moreno Valley Storage	2	2025-19	April 1, 2025	Commercial
50	Custom Home - Kimberly Ave.	1	2025-19	April 1, 2025	Single Family
51	ADU 12035 Racket Ct.	1	2025-19	April 1, 2025	Accessory Dwelling Unit
52	Tru by Hilton Hotel	1	2025-19	April 1, 2025	Commercial
54	ADU 26371 Helene Dr.	1	2025-19	April 1, 2025	Accessory Dwelling Unit
55	ADU 24236 Atwood Ave.	1	2025-19	April 1, 2025	Accessory Dwelling Unit

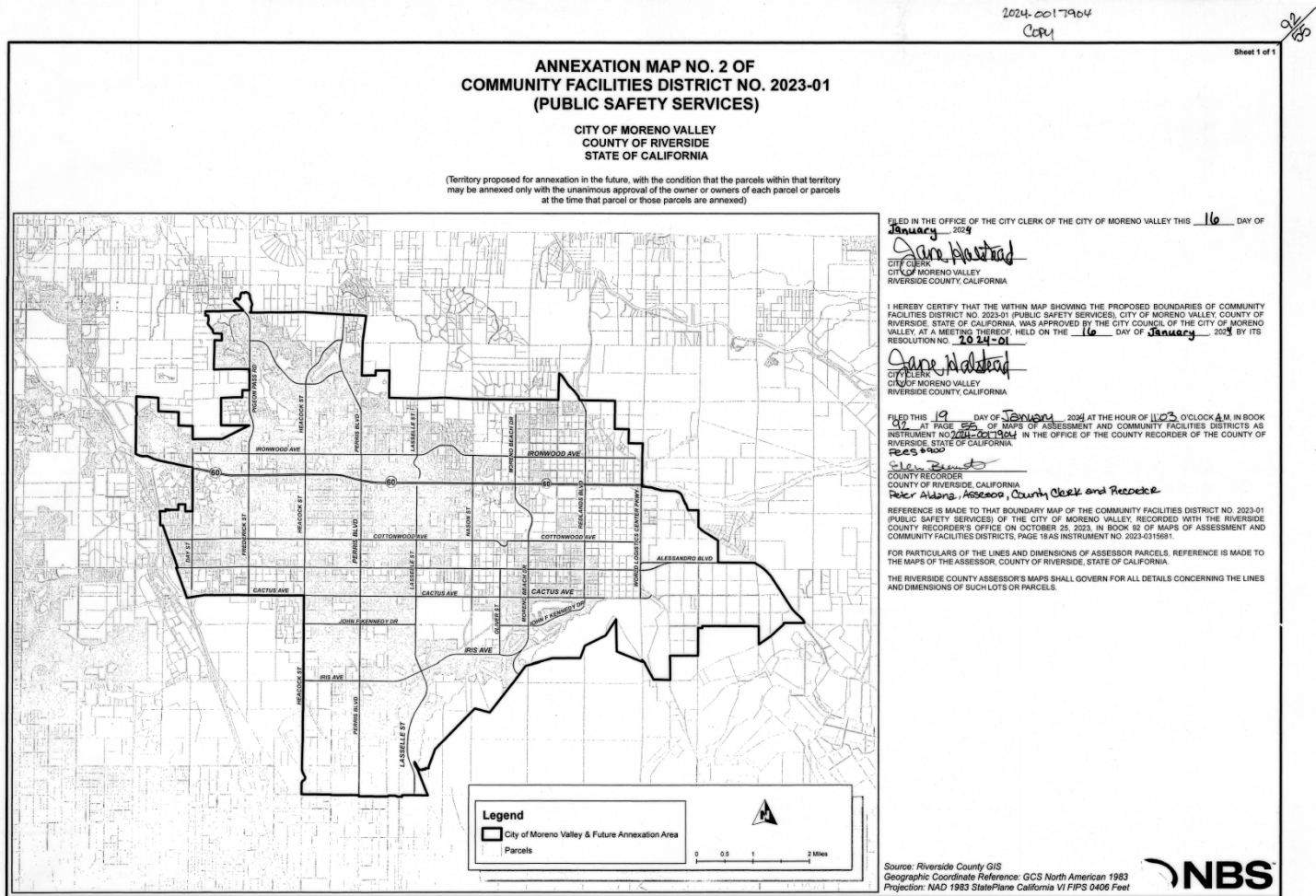
Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Categories
56	Express Car Wash	1	2025-19	April 1, 2025	Commercial
57	ADU 25161 Silver Arrow Dr.	1	2025-19	April 1, 2025	Accessory Dwelling Unit
60	ADU 24819 Atwood Ave.	1	2025-19	April 1, 2025	Accessory Dwelling Unit
49	ADU 13805 Roderick Dr.	1	2025-25	May 6, 2025	Accessory Dwelling Unit
58	ADU 25251 Turquoise Ln.	1	2025-25	May 6, 2025	Accessory Dwelling Unit
59	ADU 14925 Spinnaker Ln.	1	2025-25	May 6, 2025	Accessory Dwelling Unit
61	MOSS Toyota Expansion	2	2025-25	May 6, 2025	Commercial
62	Car Pros KIA	2	2025-25	May 6, 2025	Commercial
63	ADU 25198 Gentian Ave.	1	2025-25	May 6, 2025	Accessory Dwelling Unit
65	ADU - 25337 Yolanda Ave.	1	2025-25	May 6, 2025	Accessory Dwelling Unit
66	ADU 11885 & Jr. ADU 11887 Villa Hermosa	1	2025-40	June 3, 2025	Accessory Dwelling Unit
67	Custom Home, Webb St. Development #1	1	2025-40	June 3, 2025	Single Family
68	Custom Home, Webb St. Development #2	1	2025-40	June 3, 2025	Single Family
69	Jr. ADU 12051 Harclare Dr.	1	2025-40	June 3, 2025	Accessory Dwelling Unit
70	ADU 29122 Carillo Ct.	1	2025-40	June 3, 2025	Accessory Dwelling Unit
71	ADU 23849 Hemlock Ave.	1	2025-40	June 3, 2025	Accessory Dwelling Unit
72	Jr. ADU 11861 Lancewood Dr.	1	2025-40	June 3, 2025	Accessory Dwelling Unit
76	ADU 12877 Gorham St.	1	2025-40	June 3, 2025	Accessory Dwelling Unit
74	ADU 26385 Bodega Ct.	1	2025-56	August 19, 2025	Accessory Dwelling Unit
77	ADU 14417 Sylvester Ct.	1	2025-56	August 19, 2025	Accessory Dwelling Unit
78	ADU 13407 Moreno Way	1	2025-56	August 19, 2025	Accessory Dwelling Unit
82	Jr. ADU 13840 Darwin Dr.	1	2025-56	August 19, 2025	Accessory Dwelling Unit
83	Custom Home, Gutierrez	1	2025-56	August 19, 2025	Single Family
84	ADU 14698 Joshua Tree Ave.	1	2025-56	August 19, 2025	Accessory Dwelling Unit
85	Jr. ADU 13478 Alpine St.	1	2025-56	August 19, 2025	Accessory Dwelling Unit
86	Custom Home, Ortega	1	2025-56	August 19, 2025	Single Family
87	TTM 38443 Highpointe	3	2025-56	August 19, 2025	Single Family
88	ADU 24465 Electra Ct.	1	2025-56	August 19, 2025	Accessory Dwelling Unit
89	ADU 23214 Bay Ave.	1	2025-56	August 19, 2025	Accessory Dwelling Unit
90	ADU 28687 Lexington Way	1	2025-56	August 19, 2025	Accessory Dwelling Unit
92	ADU 24618 La Barca Way	1	2025-56	August 19, 2025	Accessory Dwelling Unit
97	ADU 25013 Fran Lou Dr.	1	2025-63	September 16, 2025	Accessory Dwelling Unit
99	Jr. ADU 21428 Shakespeare Ct.	1	2025-63	September 16, 2025	Accessory Dwelling Unit
100	Jr. ADU 25297 Valleywood Ct.	1	2025-63	September 16, 2025	Accessory Dwelling Unit
102	Jr. ADU 9970 Sofia Ct.	1	2025-63	September 16, 2025	Accessory Dwelling Unit
103	ADU 12267 Lorez Dr.	1	2025-63	September 16, 2025	Accessory Dwelling Unit
104	Jr. ADU 12790 Lambeth St.	1	2025-63	September 16, 2025	Accessory Dwelling Unit
107	Jr. ADU 25378 Renoir Ave.	1	2025-63	September 16, 2025	Accessory Dwelling Unit
108	ADU 11382 Morton Rd.	1	2025-63	September 16, 2025	Accessory Dwelling Unit
109	ADU 11499 Perris Blvd.	1	2025-63	September 16, 2025	Accessory Dwelling Unit
112	ADU 24948 Kalmia Ave.	1	2025-63	September 16, 2025	Accessory Dwelling Unit
46	T&M WLC Building 6A	1	2025-70	October 21, 2025	Single Family
93	ADU 22895 Scribner Dr.	1	2025-70	October 21, 2025	Accessory Dwelling Unit
95	ADU 28380 Championship Dr.	1	2025-70	October 21, 2025	Accessory Dwelling Unit
96	ADU 24965 Camino de Oro Way	1	2025-70	October 21, 2025	Accessory Dwelling Unit
98	ADU 15500 Eleanor Ln.	1	2025-70	October 21, 2025	Accessory Dwelling Unit
111	ADU 13359 Yuba Pass Dr.	1	2025-70	October 21, 2025	Accessory Dwelling Unit
114	ADU 13431 Ninebark St.	1	2025-70	October 21, 2025	Accessory Dwelling Unit
115	ADU 15727 Prestancia Ct.	1	2025-70	October 21, 2025	Accessory Dwelling Unit
117	SFD 12021 Heritage Dr.	1	2025-70	October 21, 2025	Single Family
118	ADU 12894 Wainwright Ln.	1	2025-70	October 21, 2025	Accessory Dwelling Unit
79	Jr. ADU 15455 Gemstone Ct.	1	2025-73	November 18, 2025	Accessory Dwelling Unit
80	Jr. ADU 25217 Billie Dr.	1	2025-73	November 18, 2025	Accessory Dwelling Unit

Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Categories
105	Jr. ADU 13532 Red Mahogany Dr.	1	2025-73	November 18, 2025	Accessory Dwelling Unit
110	Jr. ADU 21948 Glen View Dr.	1	2025-73	November 18, 2025	Accessory Dwelling Unit
116	Custom Home, Garcia Single Family Residence	1	2025-73	November 18, 2025	Single Family
119	ADU 24544 Atwood Ave.	1	2025-73	November 18, 2025	Accessory Dwelling Unit
121	ADU 11529 & ADU 11531 Davis St.	1	2025-73	November 18, 2025	Accessory Dwelling Unit
122	ADU 11621 Warbler Way	1	2025-73	November 18, 2025	Accessory Dwelling Unit
94	Jr. ADU 24712 Singer St.	1	2025-79	December 16, 2025	Accessory Dwelling Unit
101	ADU 12397 Grenville Ave.	1	2025-79	December 16, 2025	Accessory Dwelling Unit
120	ADU 24081 Roseleaf Pl.	1	2025-79	December 16, 2025	Accessory Dwelling Unit
125	SAFStorage	2	2025-79	December 16, 2025	Commercial
126	ADU 21177 Martynia Ct.	1	2025-79	December 16, 2025	Accessory Dwelling Unit
129	Jr. ADU 13882 Caspian Way	1	2025-79	December 16, 2025	Accessory Dwelling Unit
130	ADU 26970 & ADU 26968 Ironwood Ave.	1	2025-79	December 16, 2025	Accessory Dwelling Unit
131	Jr. ADU 13274 Luton Ct.	1	2025-79	December 16, 2025	Accessory Dwelling Unit
132	Jr. ADU 25094 Gentian Ave.	1	2025-79	December 16, 2025	Accessory Dwelling Unit
124	ADU 11054 Debra Way	1	2026-03	January 20, 2026	Accessory Dwelling Unit
127	ADU 12830 Ross St.	1	2026-03	January 20, 2026	Accessory Dwelling Unit
128	ADU 14804 Casa Loma Dr.	1	2026-03	January 20, 2026	Accessory Dwelling Unit
133	ADU 24612 Sinaloa St.	1	2026-03	January 20, 2026	Accessory Dwelling Unit
134	ADU 26550 Ironwood Ave.	1	2026-03	January 20, 2026	Accessory Dwelling Unit
135	ADU 14595 Antilles Dr.	1	2026-03	January 20, 2026	Accessory Dwelling Unit
136	ADU 22166 Bay Ave.	1	2026-03	January 20, 2026	Accessory Dwelling Unit
137	ADU 28620 Avalon Ave.	1	2026-03	January 20, 2026	Accessory Dwelling Unit
138	ADU 24854 Ramona Ln.	1	2026-03	January 20, 2026	Accessory Dwelling Unit
139	Dutch Bros Alessandro Blvd.	1	2026-03	January 20, 2026	Commercial
140	Jr. ADU 25400 Sand Creek Tr.	1	2026-03	January 20, 2026	Accessory Dwelling Unit
141	ADU 24633 Singer St.	1	2026-07	February 17, 2026	Accessory Dwelling Unit
142	ADU 25806 Sweetleaf St.	1	2026-07	February 17, 2026	Accessory Dwelling Unit
143	Jr. ADU 23015 Seabrook Ln.	1	2026-07	February 17, 2026	Accessory Dwelling Unit
145	ADU 12638 Valley Meadows Dr.	1	2026-07	February 17, 2026	Accessory Dwelling Unit
146	Jr. ADU 13481 Gold Pl.	1	2026-07	February 17, 2026	Accessory Dwelling Unit
147	Jr. ADU 25241 Eucalyptus Ave.	1	2026-07	February 17, 2026	Accessory Dwelling Unit
149	ADU 14231 & ADU 14227 Perham Ct.	1	2026-10	March 3, 2026	Accessory Dwelling Unit
150	ADU 25140 Fay Ave.	1	2026-10	March 3, 2026	Accessory Dwelling Unit
151	ADU 25099 Fay Ave.	1	2026-10	March 3, 2026	Accessory Dwelling Unit
153	ADU 13460 Barbara St.	1	2026-10	March 3, 2026	Accessory Dwelling Unit
123	ADU 24476 Bay Ave.	1	2026-18	April 21, 2026	Accessory Dwelling Unit
148	ADU 14449 Stuard Dr.	1	2026-18	April 21, 2026	Accessory Dwelling Unit
154	Olivares Custom Home, Darwin Dr.	1	2026-18	April 21, 2026	Single Family
155	ADU 12089 Nita Dr.	1	2026-18	April 21, 2026	Accessory Dwelling Unit
156	TR 38480	4	2026-18	April 21, 2026	Single Family
157	TR 38955	3	2026-18	April 21, 2026	Multi-Family
159	ADU 26622 Primrose Way	1	2026-18	April 21, 2026	Accessory Dwelling Unit
160	ADU 12609 Ninebark St.	1	2026-18	April 21, 2026	Accessory Dwelling Unit
161	ADU 24237 & Jr. ADU 24241 Powell Pl.	1	2026-18	April 21, 2026	Accessory Dwelling Unit
158	ADU 24901 Fay Ave.	1	2026-24	May 19, 2026	Accessory Dwelling Unit
162	Jr. ADU 13560 Branberry St.	1	2026-24	May 19, 2026	Accessory Dwelling Unit
164	ADU 14575 Cordon Pl.	1	2026-24	May 19, 2026	Accessory Dwelling Unit
168	ADU 24541 Singer St.	1	2026-24	May 19, 2026	Accessory Dwelling Unit
152	ADU 26506 Clydesdale Ln.	1	2026-41	June 16, 2026	Accessory Dwelling Unit
167	ADU 25215 Elder Ave.	1	2026-41	June 16, 2026	Accessory Dwelling Unit
169	ADU 22423 Farragut Ave.	1	2026-41	June 16, 2026	Accessory Dwelling Unit
Original District	TR 38237	78			
Total Annexed Parcels		531			
Total Parcels		609			

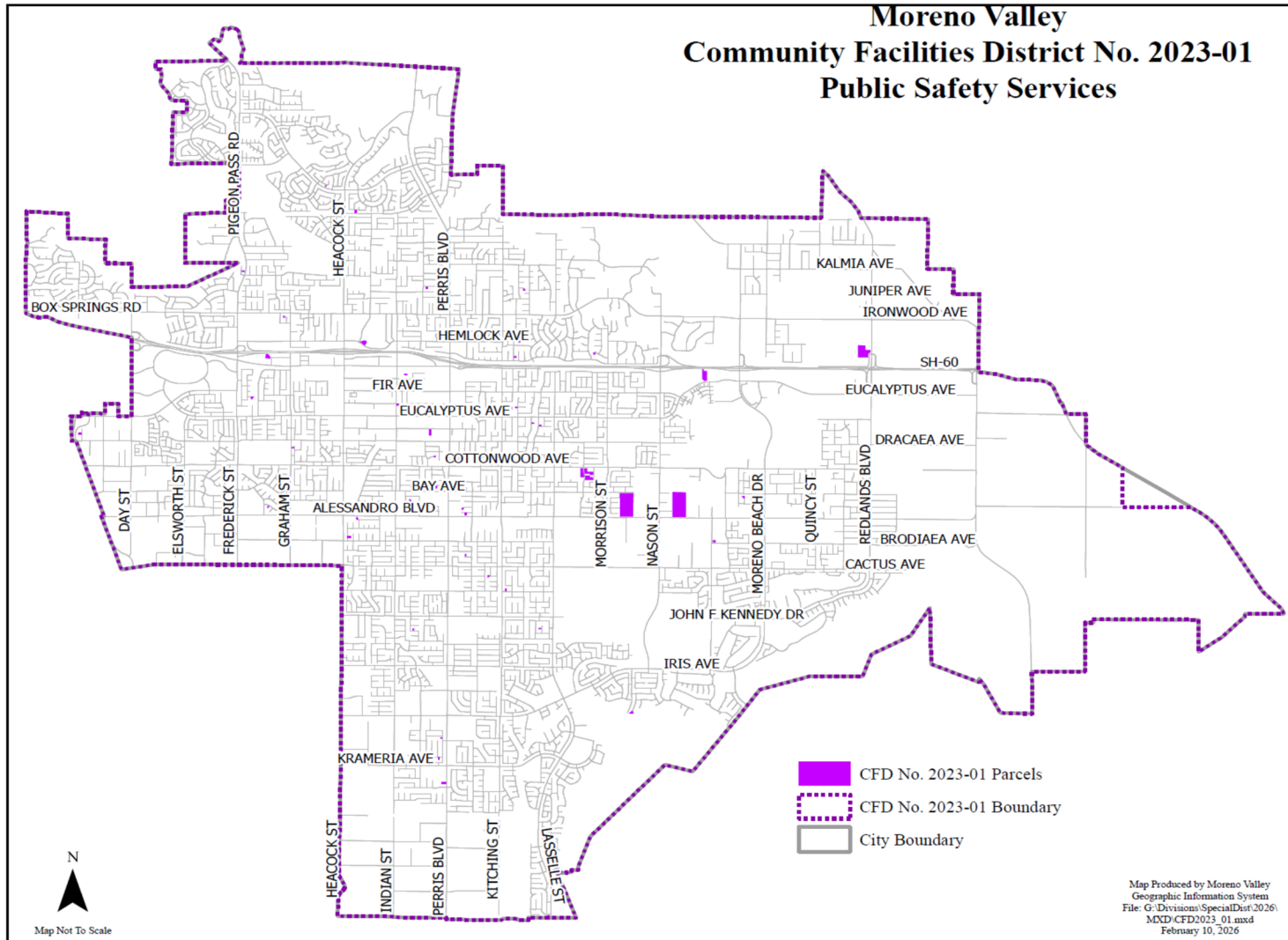
¹ Parcel counts may be updated from time to time due to the recordation of parcel or tract maps.

Appendix B: District Boundary Maps

Map 1: Future Annexation Area



Map 2: CFD No. 2023-01 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
256182031	227.10	482060006	227.10	486630035	266.80	487620009	266.80
256242021	227.10	482142013	227.10	486630036	266.80	487620010	266.80
256291009	227.10	482151002	227.10	486630037	266.80	487620011	266.80
256320022	227.10	482152032	227.10	486630038	266.80	487620012	266.80
259490001	227.10	482203006	454.20	486630039	266.80	487620038	266.80
260211039	227.10	482322009	227.10	486630040	266.80	487620039	266.80
264082057	227.10	482363004	454.20	486630041	266.80	487620040	266.80
264192036	227.10	482481024	227.10	486630042	266.80	487620041	266.80
264302034	227.10	482492003	227.10	486630043	266.80	487620042	266.80
264440015	227.10	482511006	227.10	486630044	266.80	487620043	266.80
291313003	227.10	482600044	227.10	486630045	266.80	487620044	266.80
291411002	227.10	482633031	227.10	486630046	266.80	487620045	266.80
291531010	227.10	482652020	227.10	486630047	266.80	487620046	266.80
292061017	227.10	482682025	227.10	486630048	266.80	487620047	266.80
292121001	227.10	484103007	227.10	486630049	266.80	487620048	266.80
292170023	227.10	484121040	227.10	486630050	266.80	487620049	266.80
292191021	266.80	484171019	227.10	486630051	266.80	487620050	266.80
292191022	266.80	484191006	227.10	486630052	266.80	487620051	266.80
292241003	2,199.16	484201008	227.10	486630053	266.80	487620052	266.80
292272009	227.10	484222008	227.10	486630054	266.80	487620053	266.80
296111021	227.10	484241009	227.10	486630055	266.80	487620054	266.80
296161019	227.10	484271007	227.10	486630056	266.80	487620055	266.80
296213017	227.10	485075002	227.10	486630057	266.80	487630001	266.80
296223029	454.20	485121002	227.10	486630058	266.80	487630002	266.80
304132020	227.10	485161030	227.10	486630059	266.80	487630003	266.80
304183027	227.10	485181024	227.10	486630060	266.80	487630004	266.80
304450027	227.10	486025004	227.10	486630061	266.80	487630005	266.80
308412005	227.10	486093015	227.10	486630062	266.80	487630006	266.80
308620013	227.10	486094001	227.10	486630063	266.80	487630007	266.80
312342011	227.10	486111005	227.10	486630064	266.80	487630008	266.80
316061002	454.20	486240017	216.08	486630065	266.80	487630009	266.80
316092012	454.20	486280046	104.34	486630066	266.80	487630010	266.80
316133034	454.20	486630001	266.80	486630067	266.80	487630011	266.80
473220061	227.10	486630002	266.80	486630069	266.80	487630012	266.80
474064008	227.10	486630003	266.80	486630070	266.80	487630013	266.80
474120010	266.80	486630004	266.80	486630076	266.80	487630014	266.80
474170001	227.10	486630005	266.80	486630077	266.80	487630015	266.80
474181003	227.10	486630006	266.80	487111026	227.10	487630016	266.80
474271003	227.10	486630007	266.80	487380013	227.10	487640004	266.80
474451012	454.20	486630008	266.80	487431021	227.10	487640005	266.80
474644015	454.20	486630009	266.80	487572043	227.10	487640006	266.80
475100029	227.10	486630010	266.80	487580014	227.10	487640007	266.80
475141039	227.10	486630011	266.80	487620001	266.80	487640008	266.80
475141040	227.10	486630012	266.80	487620002	266.80	487640025	266.80
475182042	227.10	486630013	266.80	487620003	266.80	487640026	266.80
475221010	454.20	486630014	266.80	487620004	266.80	487640027	266.80
475233017	227.10	486630015	266.80	487620005	266.80	488310012	390.38
475264009	227.10	486630016	266.80	487620006	266.80	488370030	227.10
478060011	266.80	486630017	266.80	487620007	266.80	488390016	1,578.68
478392004	227.10	486630018	266.80	487620008	266.80		

APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate
479090012	227.10	486630019	266.80				
479220017	58.64	486630020	266.80				
479253009	227.10	486630021	266.80				
479282003	227.10	486630022	266.80				
479302010	227.10	486630023	266.80				
479402018	227.10	486630024	266.80				
479422042	227.10	486630025	266.80				
479483005	227.10	486630026	266.80				
479514001	227.10	486630027	266.80				
479515009	227.10	486630028	266.80				
479531029	227.10	486630029	266.80				
479562006	227.10	486630030	266.80				
479563003	227.10	486630031	266.80				
479591005	227.10	486630032	266.80				
479601016	227.10	486630033	266.80				
479615017	227.10	486630034	266.80				
479663023	227.10						
479681004	227.10						
481063023	227.10						
481064028	227.10						
481090042	202.00						
481161018	227.10						
481222006	227.10						
481230001	227.10						
481291005	227.10						
482020004	227.10						
482040031	227.10						
Subtotal 1	\$21,013.70	Subtotal 2	\$16,658.82	Subtotal 3	\$13,141.50	Subtotal 4	\$14,468.96

Special Tax Levy

Subtotal 1	\$	21,013.70
Subtotal 2	\$	16,658.82
Subtotal 3	\$	13,141.50
Subtotal 4	\$	14,468.96

Total Tax Roll: \$ 65,282.98

Parcel Count w/ Levy

Subtotal 1	77
Subtotal 2	66
Subtotal 3	50
Subtotal 4	49

Total Parcel Count 242