



## Agenda Report

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**File #:** 19-0288

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### **AGENDA REPORT REQUEST FOR CITY COUNCIL ACTION**

**DATE:** 4/3/2019

**TO:** Honorable Mayor and City Council Members

**FROM:** Administrative Services Department

**SUBJECT:**

City Council consideration of Resolution No. 2019-008, declaring intention to annex territory to Community Facilities District No. 2016-3 (Maintenance Services) of the City of Corona, and adopting a map of the area proposed to be annexed thereto (Annexation No. 10).

**RECOMMENDED ACTION:**

That the City Council adopt Resolution No. 2019-008, declaring intention to annex territory to Community Facilities District No. 2016-3 (Maintenance Services) of the City of Corona, and adopting a map of the area proposed to be annexed thereto (Annexation No. 10).

**ANALYSIS:**

The proposed development is comprised of one parcel totaling 3.95 acres, located southwest of the intersection of Green River Road and Paseo Grande, in the City of Corona, County of Riverside, State of California, as shown in Exhibit "A" ("Subject Parcel") of the Resolution No. 2019-008. The developer proposes to construct twelve detached single-family residences on the one Subject Parcel.

As a condition of approval for TR 36701, the Subject Parcel is required to be annexed into Community Facilities District No. 2016-3 ("CFD No. 2016-3") in order to pay for the maintenance of master-planned landscaping, lighting, traffic signals, parks, parkways, streets, roads and open spaces, maintenance and operation of storm drainage facilities in the area, the owners of the Subject Parcel, MVV, LP, have submitted a petition to the City requesting that the Subject Parcel be annexed to CFD No. 2016-3.

CFD No. 2016-3 was formed by the City Council on December 7, 2016 pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982 ("Act"). The initial step in the process to annex the Subject Parcel to CFD No. 2016-3 is for the City Council to adopt Resolution No. 2019-008, which declares the City's intention to conduct proceedings for the proposed annexation and set the public hearing for May 15, 2019. Should Resolution No. 2019-008 be approved, and annexation process proceed, the City Council will be presented with more information regarding the special taxes to be levied on the Subject Parcel, and the maintenance services to be provided by CFD No. 2016-3 at the

public hearing.

**COMMITTEE ACTION:**

Not applicable.

**STRATEGIC PLAN:**

Not applicable.

**FISCAL IMPACT:**

The proposed annexation will establish Tax Zone 11 within CFD No. 2016-3. The Subject Parcel will be assessed as Single Family Residential and will benefit from the existing and future street lighting, streets, parks, and graffiti abatement maintenance services for this area.

This annexation will bring \$3,780 revenue from the planned twelve residential units at build-out, based on the annual rate of \$315 per residential unit for City maintenance services.

The total annexation cost including City Attorney fees, assessment engineer fees, publication, and City staff time is borne by the property owner.

**ENVIRONMENTAL ANALYSIS:**

This action is exempt pursuant to Section 15061(b)(3) of the Guidelines for the California Environmental Quality Act (CEQA), which states that a project is exempt from CEQA if the activity is covered by the general rule that CEQA applies only to projects that have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the adoption of the resolutions may have a significant effect on the environment, the action is not subject to CEQA. This action merely declares the City's intent to annex the Subject Parcel to CFD No. 2016-3 and there is no possibility that adopting the above resolution will have a significant effect on the environment. Therefore, no environmental analysis is required.

**PREPARED BY:** LIEN-CHI CANTUBA, FINANCIAL ANALYST III

**REVIEWED BY:** JENNIFER SCHAEFER, FINANCE MANAGER

**REVIEWED BY:** KERRY D. EDEN, ASSISTANT CITY MANAGER/ADMINISTRATIVE SERVICES  
DIRECTOR

**SUBMITTED BY:** MICHELE NISSEN, ACTING CITY MANAGER

**RESOLUTION NO. 2019-008**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORONA, CALIFORNIA DECLARING INTENTION TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 2016-3 (MAINTENANCE SERVICES) OF THE CITY OF CORONA, AND ADOPTING A MAP OF THE AREA PROPOSED TO BE ANNEXED THERETO (ANNEXATION NO. 10)**

**WHEREAS**, the City Council (the "City Council") of the City of Corona (the "City") has heretofore initiated proceedings for the establishment of Community Facilities District No. 2016-3 of the City of Corona, County of Riverside, State of California (the "Community Facilities District") for the purpose of levying special taxes on parcels of taxable property therein for the purpose of providing certain services which are necessary to meet increased demands placed upon the City as a result of the development of said real property; and

**WHEREAS**, the City has received signed petitions from the owner and developer of a certain parcel of property requesting that such parcel be annexed to the Community Facilities District, and agreeing to the annual levy of special taxes on said property sufficient to pay the costs of such services and costs incidental thereto; and

**WHEREAS**, the City Council is authorized by Article 3.5 (commencing with Section 53339) of Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code, commonly known as the "Mello-Roos Community Facilities Act of 1982," (the "Act") to annex territory to the Community Facilities District by complying with the procedures set forth in said Article 3.5.

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Corona, California, as follows:

**SECTION 1. Intention.** The City Council declares its intention to conduct proceedings pursuant to Article 3.5 of the Act for the annexation to the Community Facilities District of the territory described in Exhibit "A" attached hereto. The City Council determines that the public convenience and necessity require that such territory be annexed to the Community Facilities District.

**SECTION 2. Name of District.** The name of the existing Community Facilities District is Community Facilities District No. 2016-3 (Maintenance Services) of the City of Corona, County of Riverside, State of California.

**SECTION 3. Description of Territory Proposed to be Annexed; Annexation Map.** The territory which is included in the Community Facilities District is described on the map of

the Community Facilities District recorded on November 7, 2016 in Book 80 of Maps of Assessment and Community Facilities Districts, page 24, and as Instrument No. 2016-0494014; the map entitled Annexation Map No. 1 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on March 6, 2017 in Book 80 of Maps of Assessment and Community Facilities Districts, at page 45, and as Instrument No. 2017-0091538; the map entitled Annexation Map No. 2 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on April 25, 2017 in Book 80 of Maps of Assessment and Community Facilities Districts, at page 61, and as Instrument No. 2017-0164857; the map entitled Annexation Map No. 3 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on April 25, 2017 in Book 80 of Maps of Assessment and Community Facilities Districts, at page 60, and as Instrument No. 2017-0164856; the map entitled Annexation Map No. 5 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on May 9, 2018 in Book 82 of Maps of Assessment and Community Facilities Districts, at page 46, and as Instrument No. 2018-0180894; the map entitled Annexation Map No. 6 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on August 8, 2018 in Book 82 of Maps of Assessment and Community Facilities Districts, at page 95, and as Instrument No. 2018-0318806; and the map entitled Annexation Map No. 7 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on September 12, 2018 in Book 83 of Maps of Assessment and Community Facilities Districts, at page 3, and as Instrument No. 2018-0366312; and the map entitled Annexation Map No. 8 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on October 24, 2018 in Book 83 of Maps of Assessment and Community Facilities Districts, at page 19, and as Instrument No. 2018-0420213; and the map entitled Annexation Map No. 9 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on December 12, 2018 in Book 83 of Maps of Assessment and Community Facilities Districts, at page 36, and as Instrument No. 2018-0483574 in the official records of the County of Riverside. The territory proposed to be annexed to the Community Facilities District is described in Exhibit "A" attached hereto and by this reference made a part hereof Such territory is also shown and described on the map thereof entitled "Annexation Map No. 10, Community Facilities District No. 2016-3 (Maintenance Services) City of Corona, County of Riverside, State of California," which is on file with the City Clerk (the "Annexation Map").

**SECTION 4. Types of Services, Incidental Expenses; Plan for Providing Services.** The Community Facilities District shall provide and finance the annual costs of maintaining, servicing, cleaning, repairing and/or replacing landscaped areas (may include reserves for replacement) in public street right-of-way, public landscaping, public open spaces and other similar landscaped areas officially dedicated for public use, including, but not limited to, maintenance and lighting of parks, parkways, streets, roads and open space, maintenance and operation of water quality improvements and storm drainage systems, and public street sweeping, within and in the area of the Community Facilities District. The Community Facilities District shall also finance cost associated with the determination of the amount of and the levy and collection of special taxes which are levied to provide such services and costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District.

**SECTION 5. Special Taxes.** Except where funds are otherwise available, special taxes sufficient to pay the costs of the services described in Section 4 above and the annual administrative expenses of the City and the Community Facilities District in determining, apportioning, levying and collecting such special taxes, shall be annually levied within the territory proposed to be annexed to the Community Facilities District. Pursuant to Section 53340 of the California Government Code, the special taxes shall be collected in the same manner as ordinary 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 is provided for ad valorem taxes. However, under no circumstances shall the special tax levied against any parcel subject to the levy of the special tax be increased as a consequence of delinquency or default by the owner of any other parcel or parcels within the Community Facilities District by more than ten (10) percent. The rates and method of apportionment of said special taxes shall be as set forth in Exhibit "B" attached hereto and by this reference made a part hereof. The rate of special tax to be levied on property within the territory proposed to be annexed to the Community Facilities District in any fiscal year to pay the cost of the services described in Section 4 above shall be equal to the rate of special tax which will be levied on all other property within the Community Facilities District to pay the cost of such services in such fiscal year.

**SECTION 6. Adoption of Annexation Map.** Pursuant to Section 3110.5 of the Streets and Highways Code, the City Council adopts the Annexation Map as the map of the areas proposed to be annexed to the Community Facilities District. Pursuant to Section 3111 of said Code, the City Clerk shall file the original of the Annexation Map in her office and shall file a copy of the Annexation Map with the County Recorder of the County of Riverside no later than 15 days prior to the date of the hearing specified in Section 7 hereof.

**SECTION 7. Hearing.** A public hearing on the proposed annexation of said territory to the Community Facilities District shall be held at 6:30 p.m. on May 15, 2019 in the Council Chambers of the City Council, 400 South Vicentia, Corona, California.

**SECTION 8. Notice.** The City Clerk shall publish a notice of the time and place of said hearing as required by Section 53322 of the California Government Code, and shall also give notice of the hearing by first class mail to each registered voter and landowner within the territory proposed to be annexed to the Community Facilities District as prescribed by Section 53339.4 of said Code. Said notice shall be published at least ten (10) days and mailed at least fifteen (15) days before the date of the hearing and shall contain the information required by said Section 53339.4.

**SECTION 9. Description of Voting Procedures.** The voting procedures to be followed in conducting the election on the proposition with respect to the levy of special taxes within the territory proposed to be annexed to the Community Facilities District to shall be as follows:

(a) If at the time of the close of the public or protest hearing (hereinafter referred to as the "protest hearing") at least 12 persons are registered to vote within the territory

proposed to be annexed to the Community Facilities District, the election shall be conducted by the City Clerk, and shall be held on a date selected by the City Council in conformance with the provisions of Section 53326 of the California Government Code ("Section 53326") and pursuant to the applicable provisions of law regulating elections of the City, insofar as they may be applicable, and pursuant to Section 53326 the ballots for the election shall be distributed to the qualified electors of the territory proposed to be annexed to the Community Facilities District by mail with return postage prepaid and the election shall be conducted as a mail ballot election.

(b) If at the time of the close of the protest hearing, and for at least the preceding 90 days, less than 12 persons have been registered to vote within the territory proposed to be annexed to the Community Facilities District, and pursuant to Section 53326, the vote is therefore to be by the landowners of that territory, with each landowner of record at the close of the protest hearing having one vote for each acre or portion of an acre of land that he or she owns, the election shall be conducted by the City Clerk as follows:

(1) The election shall be held on the earliest date following the conclusion of the protest hearing upon which it can be held pursuant to Section 53326 which may be selected by the City Council, or such earlier date as the owners of land within the territory proposed to be annexed to the Community Facilities District and the City Clerk agree and concur is acceptable.

(2) Pursuant to Section 53326, the election may be held earlier than 90 days following the close of the protest hearing if the qualified electors of the territory proposed to be annexed to the Community Facilities District waive the time limits for conducting the election set forth in Section 53326 by unanimous written consent and the City Clerk concurs in such earlier election date as shall be consented to by the qualified electors.

(3) Pursuant to Section 53326, ballots for the election shall be distributed to the qualified electors by the City Clerk by mail with return postage prepaid or by personal service.

(4) Pursuant to applicable provisions of law regulating elections of the City which govern the conduct of mail ballot elections, and Division 4 (commencing with Section 4000) of the Elections Code with respect to elections conducted by mail, the City Clerk shall mail or deliver to each qualified elector an official ballot in a form specified by the City Council in the resolution calling the election, and shall also mail or deliver to all such qualified electors a ballot pamphlet and instructions to voter, including a sample ballot identical in form to the official ballot but identified as a sample ballot, a statement pursuant to Section 9401 of the said Code, an impartial analysis by the City Attorney pursuant to Section 9280 of the said Code with respect to the ballot proposition contained in the official ballot, ballot arguments and rebuttals, if any, pursuant to Sections 9281 to 9287, inclusive, of said Code, a return identification envelope with prepaid postage thereon addressed to the City Clerk for the return of voted official ballots, and a copy of the resolution adopted by the City Council calling and scheduling the election and the exhibits thereto; provided, however, that such statement, analysis and arguments may be waived

with the unanimous consent of all the landowners of the territory proposed to be annexed to the Community Facilities District and shall be so stated in the resolution adopted by the City Council calling the election.

(5) The official ballot to be mailed or delivered by the City Clerk to each landowner-voter shall have printed or typed thereon the name of the landowner-voter and the number of votes to be voted by the landowner-voter and shall have appended to it a certification to be signed by the person voting the official ballot which shall certify that the person signing the certification is the person who voted the official ballot, and if the landowner-voter is other than a natural person, that he or she is and officer of or other person affiliated with the landowner-voter entitled to vote such official ballot, that he or she has been authorized to vote such official ballot on behalf of the landowner-voter, that in voting such official ballot it was his or her intent, as well as the intent of the landowner-voter, to vote all votes to which the landowner-voter is entitled based on its land ownership on the proposition set forth in the official ballot as marked thereon in the voting square opposite such proposition, and further certifying as to the acreage of the landowner-voter's land ownership within the territory proposed to be annexed to the Community Facilities District.

(6) The return identification envelope delivered by the City Clerk to each landowner-voter shall have printed or typed thereon the following: (i) the name of the landowner, (ii) the address of the landowner, (iii) a declaration under penalty of perjury stating that the voter is the landowner or the authorized representative of the landowner entitled to vote the enclosed ballot and is the person whose name appears on the identification envelope, (iv) the printed name and signature of the voter, (v) the address of the voter, (vi) the date of signing and place of execution of said declaration, and (vii) a notice that the envelope contains an official ballot and is to be opened only by the City Clerk.

(7) The information-to-voter form to be mailed or delivered by the City Clerk to the landowner-voters shall inform them that the official ballots shall be returned to the City Clerk properly voted as provided thereon and with the certification appended thereto properly completed and signed in the sealed return identification envelope with the certification thereon completed and signed and all other information to be inserted thereon properly inserted by 5 o'clock p.m. on the date of the election.

(8) Upon receipt of the return identification envelopes which are returned prior to the voting deadline on the date of the election, the City Clerk shall canvass the votes cast in the election, and shall file a statement with the City Council at its next regular meeting regarding the results of such canvass and the election.

The procedures set forth in this section for conducting the election may be modified as the City Council may determine to be necessary or desirable by a resolution subsequently adopted by the City Council.

**PASSED, APPROVED AND ADOPTED** this 3rd day April 2019.

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Mayor of the City of Corona, California

ATTEST:

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City Clerk of the City of Corona, California



**CERTIFICATION**

I, Sylvia Edwards, City Clerk of the City of Corona, California, do hereby certify that the foregoing Resolution was regularly introduced and adopted at a regular meeting of the City Council of the City of Corona, California, thereof held on the 3rd day April 2019, by the following vote of the Council:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAINED:**

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the official seal of the City of Corona, California, this 3rd day April 2019.

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City Clerk of the City of Corona, California

**EXHIBIT "A"**  
**LEGAL DESCRIPTION**

**ANNEXATION NO. 10 TO  
COMMUNITY FACILITIES DISTRICT NO. 2016-3 (MAINTENANCE SERVICES)  
CITY OF CORONA, COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA**

The property located in the City of Corona, County of Riverside, State of California, and described as follows:

PARCEL 1: (PORTION OF APN 102-320-015-8)  
GOVERNMENT LOT 5 OF FRACTIONAL SECTION 33, TOWNSHIP 3 SOUTH, RANGE 7 WEST,  
SAN BERNARDINO BASE AND MERIDIAN.

EXCEPTING THEREFROM ALL MINERALS, BOTH METALLIC AND NON-METALLIC, AND OIL, GAS AND OTHER HYDROCARBON SUBSTANCES ON, IN AND UNDER SAID PROPERTY; TOGETHER WITH THE RIGHT OF INGRESS AND EGRESS OVER ADJOINING PROPERTY OWNED BY GRANTOR, INCLUDING THE RIGHT TO LAY PIPE LINES IN AND OVER AND THE RIGHT TO DEVELOP WATER ON PROPERTY RETAINED BY GRANTOR AND TO TRANSPORT SAME TO THE LAND HEREIN CONVEYED. ORIGINAL GRANTORS BEING RAY H. OVERACKER AND IRMA B. OVERACKER, HUSBAND AND WIFE.

ALSO EXCEPTING THEREFROM ANY VEINS OR LODES OF QUARTZ OR OTHER ROCK IN PLACE BEARING GOLD, SILVER, CINNABAR, LEAD, TIN, COPPER OR OTHER VALUABLE DEPOSITS WITHIN THE LAND ABOVE DESCRIBED, WHICH MAY HAVE BEEN DISCOVERED OR KNOWN TO EXIST ON OR PRIOR TO THE 19TH DAY OF OCTOBER, 1921.

EXCEPTING THEREFROM ANY PORTION LYING WITHIN THE FOLLOWING DESCRIBED PARCEL:

BEGINNING AT A POINT ON THE NORTHERLY LINE OF SAID SECTION 33, 60 FEET EASTERLY FROM THE CLOSING CORNER OF LOT 2 AND LOT 3 OF THAT TRINIDAD YORBA TRACT, AS PER MAP THEREOF, RECORDED IN BOOK 2. PAGE 22 OF MAPS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA; THENCE WESTERLY ALONG SAID NORTHERLY LINE OF SECTION 33, A DISTANCE OF 300 FEET; THENCE SOUTHERLY AT RIGHT ANGLES 300 FEET; THENCE EASTERLY AND PARALLEL WITH THE NORTHERLY LINE OF SAID SECTION 33 TO A POINT DUE SOUTH TO THE POINT OF BEGINNING; THENCE NORTHERLY TO THE POINT OF BEGINNING.

ALSO EXCEPTING THAT PORTION OF SAID UNINCORPORATED AREA OF THE GOVERNMENT LOT 5 BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEASTERLY CORNER OF LOT 5 AS SHOWN ON RECORD OF SURVEY FILED JANUARY 13, 1981 IN BOOK 67, PAGE 25 OF RECORD OF SURVEYS OF THE COUNTY OF RIVERSIDE; THENCE NORTH 0° 25' 50" EAST ALONG THE EASTERLY LINE OF SAID LOT 5, A DISTANCE OF 921.53 FEET TO AN ANGLE POINT IN SAID EASTERLY LINE, SAID POINT BEING ON THE SOUTHERLY LINE OF THAT CERTAIN EXCEPTION PARCEL DISCLOSED BY DEED RECORDED APRIL 25, 1980, AS INSTRUMENT NO. 78424, OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA;

THENCE NORTH 76° 50' 17" WEST ALONG THE SOUTHERLY LINE OF SAID EXCEPTION PARCEL, A DISTANCE OF 221.92 FEET TO THE SOUTHWESTERLY CORNER OF SAID EXCEPTION PARCEL; THENCE SOUTH 5° 37' 44" EAST, A DISTANCE OF 976.47 FEET TO A POINT ON THE SOUTHERLY LINE OF SAID LOT 5; THENCE SOUTH 89° 51' 32" EAST ALONG THE SOUTHERLY LINE OF SAID LOT 5, A DISTANCE OF 113.39 FEET TO THE POINT OF BEGINNING.

PARCEL 2: (PORTION OF APN 102-320-015-8)

THAT PORTION OF GOVERNMENT LOT 6 OF FRACTIONAL SECTION 33, TOWNSHIP 3 SOUTH, RANGE 7 WEST, SAN BERNARDINO MERIDIAN AS SHOWN BY RECORD OF SURVEY ON FILE IN BOOK 67 OF RECORDS OF SURVEY AT PAGE 25, OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF SAID LOT 6 AS SHOWN BY SAID RECORD OF SURVEY; THENCE NORTH 0°25'50" EAST ALONG THE EASTERLY LINE OF LOT 6, A DISTANCE OF 608.18 FEET TO THE TRUE POINT OF BEGINNING; THENCE CONTINUING NORTH 0° 25' 50" EAST ALONG SAID EASTERLY LINE, A DISTANCE OF 258.80 FEET; THENCE AT A RIGHT ANGLE, NORTH 89° 34' 10" WEST, A DISTANCE OF 40.00 FEET; THENCE AT A RIGHT ANGLE SOUTH 0° 25' 50" WEST, PARALLEL TO THE EASTERLY LINE OF SAID LOT 6, A DISTANCE OF 258.80 FEET; THENCE AT A RIGHT ANGLE SOUTH 89° 34' 10" EAST, A DISTANCE OF 40.00 FEET TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM ALL COAL AND OTHER MINERALS, TOGETHER WITH THE RIGHT OF THE UNITED STATES OR ITS PERMITTEES, LESSEES, OR GRANTEES, TO ENTER UPON SAID LANDS FOR THE PURPOSE OF PROSPECTING FOR AND MINING SUCH DEPOSITS, AS PROVIDED BY THE ACT OF DECEMBER 22, 1928, AS AMENDED BY SAID ACT OF JULY 28, 1953, AS RESERVED BY THE UNITED STATES IN PATENT RECORDED MARCH 27, 1964 IN BOOK 3650, PAGE 37 OF OFFICIAL RECORDS OF RIVERSIDE COUNTY.

**EXHIBIT “B”**  
**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR**  
**COMMUNITY FACILITIES DISTRICT NO. 2016-3 (MAINTENANCE SERVICES)**  
**OF THE CITY OF CORONA**

A Special Tax (the “Special Tax”) shall be levied on and collected from each Assessor’s Parcel (defined below) in Community Facilities District No. 2016-3 (Maintenance Services) (the “CFD No. 2016-3” or “CFD”; defined below), in each Fiscal Year, (defined below), commencing in the Fiscal Year beginning July 1, 2017, in an amount determined by the City Council of the City of Corona, acting in its capacity as the legislative body of CFD No. 2016-3, by applying the rate and method of apportionment set forth below. All of the real property in CFD No. 2016-3, unless exempted by law or by the provisions herein, shall be taxed to the extent and in the manner provided herein.

**A. DEFINITIONS**

**“Acre” or “Acreage”** means the land area of an Assessor’s Parcel as shown on any Assessor’s Parcel Map, or if the land area is not shown on the Assessor’s Parcel Map, the land area as shown on the applicable Final Map, or if the area is not shown on the applicable Final Map, the land area shall be calculated by the Administrator.

**“Administrative Expenses”** means the actual or reasonably estimated costs directly related to the formation, annexation, and administration of CFD No. 2016-3 including, but not limited to: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs to the City, CFD No. 2016-3, or any designee thereof associated with fulfilling the CFD No. 2016-3 disclosure requirements; the costs associated with responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2016-3 or any designee thereof related to an appeal of the Special Tax; and the City's annual administration fees including payment of a proportional share of City overhead and salaries and benefits of any City employees whose duties are related to the administration of CFD No. 2016-3 and third party expenses related to CFD No. 2016-3. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2016-3 for any other administrative purposes of CFD No. 2016-3, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**“Administrator”** means the City Manager of the City of Corona, or his or her designee.

**“Approved Property”** means all Assessor’s Parcels of Taxable Property that are included in a Final Map that was recorded prior to the March 1 preceding the Fiscal Year in which the Special Tax is being levied, and that have not been issued a building permit on or prior to the June 1 preceding the Fiscal year in which the special tax is being levied.

**“Assessor’s Parcel”** means a lot or parcel of land that is identifiable by an Assessor’s Parcel Number by the County Assessor of the County of Riverside.

**“Assessor’s Parcel Map”** means an official map of the Assessor of the County designating parcels by Assessor’s Parcel Number.

**“Assessor’s Parcel Number”** means that identification number assigned to a parcel by the County Assessor of the County.

**“Building Square Footage”** or **“BSF”** means the floor area square footage reflected on the original construction building permit issued for construction of a building of Non-Residential Property and any Building Square Footage subsequently added to a building of such Non-Residential Property after issuance of a building permit for expansion or renovation of such building.

**“Calendar Year”** means the period commencing January 1 of any year and ending the following December 31.

**“CFD”** or **“CFD No. 2016-3”** means the City of Corona Community Facilities District No. 2016-3 (Maintenance Services).

**“City”** means the City of Corona.

**“Contingent Services”** means services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, those services authorized to be funded by CFD No. 2016-3 as set forth in the documents adopted by the City Council at the time the CFD was formed to be provided by the City in the event the Administrator makes a determination pursuant to Section C(2) that a Property Owners’ Association fails to adequately provide such services.

**“County”** means the County of Riverside.

**“Developed Property”** means all Assessor’s Parcels of Taxable Property for which a building permit for new construction has been issued on or prior to June 1 preceding the Fiscal Year in which the Special Tax is being levied.

**“Exempt Property”** means all Assessors’ Parcels designated as being exempt from the Special Tax as provided for in Section G.

**“Final Map”** means a subdivision of property by recordation of a final map, parcel map, or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) or recordation of a condominium plan pursuant to California Civil Code 1352 that creates individual lots for which building permits may be issued without further subdivision.

**“Fiscal Year”** means the period from and including July 1<sup>st</sup> of any year to and including the following June 30<sup>th</sup>.

**“Land Use Category” or “LUC”** means any of the categories contained in Section B hereof to which an Assessor’s Parcel is assigned consistent with the land use approvals that have been received or proposed for the Assessor’s Parcel as of June 1 preceding the Fiscal Year in which the Special Tax is being levied.

**“Maximum Special Tax”** means either Maximum Special Tax A and/or Maximum Special Tax B (Contingent), as applicable.

**“Maximum Special Tax A”** means for each Assessor’s Parcel and each Fiscal Year, the maximum Special Tax A, as determined in accordance with Section C below that can be levied on such Assessor’s Parcel in such Fiscal Year.

**“Maximum Special Tax B (Contingent)”** means for each Assessor’s Parcel and each Fiscal Year, the maximum Special Tax B (Contingent), as determined in accordance with Section C below that can be levied on such Assessor’s Parcel in such Fiscal Year.

**“Multi-Family Residential Property” or “MFR”** means any Assessor’s Parcel of Residential Property upon which a building or buildings comprised of attached Residential Units sharing at least one common wall with another unit are constructed or are intended to be constructed.

**“Non-Residential Property” or “NR”** means all Assessor’s Parcels of Taxable Property for which a building permit(s) was issued for a non-residential use. The Administrator shall make the determination if an Assessor’s Parcel is Non-Residential Property.

**“Property Owner’s Association” or “POA”** means the property owner’s association or homeowner’s association established to maintain certain landscaping within a Tax Zone.

**“Proportionately”** means for Taxable Property that is: (i) Developed Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for all Parcels of Developed Property, (ii) Approved Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for all Parcels of Approved Property, and (iii) Undeveloped Property that the ratio of the actual Special Tax levy per acre to the Maximum Special Tax per acre is the same for all Parcels of Undeveloped Property.

**“Residential Unit” or “RU”** means a residential unit that is used or intended to be used as a domicile by one or more persons, as determined by the Administrator.

**“Residential Property”** means all Assessor’s Parcels of Taxable Property upon which Residential Units have been constructed or are intended to be constructed or for which building permits have been or may be issued for purposes of constructing one or more Residential Units.

**“Service(s)”** means services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, those services authorized to be funded by CFD No. 2016-3 as set forth in the documents adopted by the City Council at the time the CFD was formed.

**“Single Family Residential Property” or “SFR”** means any Residential Property other than Multi-Family Residential Property on an Assessor’s Parcel.

**“Special Tax(es)”** means the Special Tax A or Special Tax B (Contingent) to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property.

**“Special Tax A”** means the annual special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Special Tax A Requirement.

**“Special Tax A Requirement”** means for each Tax Zone that amount to be collected in any Fiscal Year to pay for certain costs as required to meet the needs of such Tax Zone within CFD No. 2016-3 in both the current Fiscal Year and the next Fiscal Year. The costs to be covered shall be the direct costs for maintenance services including but not limited to (i) maintenance and lighting of parks, parkways, streets, roads and open space, (ii) maintenance and operation of water quality improvements, (iii) public street sweeping, (iv) fund an operating reserve for the costs of Services as determined by the Administrator, and (v) Administrative Expenses. Under no circumstances shall the Special Tax A Requirement include funds for Bonds.

**“Special Tax B (Contingent)”** means the annual special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Special Tax B (Contingent) Requirement, if required.

**“Special Tax B (Contingent) Requirement”** means that amount required in any Fiscal Year, if the POA is unable to maintain the Contingent Service(s) to: (i) pay the costs of Contingent Services incurred or otherwise payable in the Calendar Year commencing in such Fiscal Year; (ii) fund an operating reserve for the costs of Contingent Services as determined by the Administrator; less a credit for funds available to reduce the annual Special Tax B (Contingent) levy as determined by the Administrator.

**“Taxable Property”** means all Assessor’s Parcels within CFD No. 2016-3, which are not Exempt Property.

**“Taxable Unit”** means a Residential Unit, Building Square Footage, or an Acre.

**“Tax Zone”** means a mutually exclusive geographic area, within which particular Special Tax rates may be levied pursuant to this Rate and Method of Apportionment of Special Tax. Appendix C identifies the Tax Zone in CFD No. 2016-3 at formation; additional Tax Zones may be created when property is annexed into the CFD.

**“Tax Zone 1”** means the specific geographic area identified on the CFD Boundary Map as Tax Zone 1.

**“Tract(s)”** means an area of land; i) within a subdivision identified by a particular tract number on a Final Map, ii) identified within a Parcel Map; or iii) identified within lot line adjustment approved for subdivision.

**“Undeveloped Property”** means, for each Fiscal Year, all Taxable Property not classified as Developed Property or Approved Property.

## **B. ASSIGNMENT TO LAND USE CATEGORIES**

For each Fiscal Year, all Assessor’s Parcels of Taxable Property within CFD No. 2016-3 shall be classified as Developed Property, Approved Property, or Undeveloped Property, and shall be subject to the levy of Special Taxes as determined pursuant to Sections C and D below. Assessor’s Parcels of Developed Property and Approved Property shall be classified as either Residential Property or Non-Residential Property. Residential Property shall be further classified as Single Family Residential Property or Multi-Family Residential Property and the number of Residential Units shall be determined by the Administrator.

## **C. MAXIMUM SPECIAL TAX RATES**

For purposes of determining the applicable Maximum Special Tax for Assessor’s Parcels of Developed Property and Approved Property which are classified as Residential Property, all such Assessor’s Parcels shall be assigned the number of Residential Unit(s) constructed or to be constructed thereon as specified in or shown on the building permit(s) issued or Final Map as determined by the Administrator. Once a single family attached or multi-family building or buildings have been built on an Assessor's Parcel, the Administrator shall determine the actual number of Residential Units contained within the building or buildings, and the Special Tax A levied against the Assessor’s Parcel in the next Fiscal Year shall be calculated by multiplying the actual number of Residential Units by the Maximum Special Tax per Residential Unit for the Tax Zone below or as included in Appendix A as each annexation occurs.

For purposes of determining the applicable Maximum Special Tax for Assessor’s Parcels of Developed Property and Approved Property which are classified as Non-Residential Property, all such Assessor’s Parcels shall be assigned the number of Building Square Footage or Acres as shown on the Final Map as determined by the Administrator. Once the Administrator determines the actual number of Building Square Footage or Acres for the Assessor’s Parcels, the Special Tax A levied against the Assessor’s Parcel in the next Fiscal Year shall be calculated by multiplying the number of Building Square Footage or Acres by the Maximum Special Tax per Taxable Unit identified for the applicable Tax Zone below or as included in Appendix A as each annexation occurs.

### **1. Special Tax A**

#### **a. Developed Property**

##### **(i) Maximum Special Tax A**

The Maximum Special Tax A for each Assessor’s Parcel of Developed Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2016-3, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax A for the Tax Zones annexed and included in Appendix A. The Maximum Special Tax A for Developed Property for Fiscal Year 2017-18 within Tax Zone 1 is identified in Table 1 below:



**TABLE 1  
MAXIMUM SPECIAL TAX A RATES  
DEVELOPED PROPERTY**

<b>Tax Zone</b>	<b>Tract</b>	<b>Land Use Category</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax A</b>
1	TR 36533	Single Family Residential Property	RU	\$202

(ii) Increase in the Maximum Special Tax A

On each July 1, commencing on July 1, 2018 the Maximum Special Tax A for Developed Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

(iii) Multiple Land Use Categories

In some instances, an Assessor's Parcel of Developed Property may contain more than one Land Use Category. The Maximum Special Tax A that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax A that can be levied for each Land Use Category located on that Assessor's Parcel. For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The Administrator's allocation to each type of property shall be final.

b. Approved Property

The Maximum Special Tax A for each Assessor's Parcel of Approved Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2016-3, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax A for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax A for Approved Property for Fiscal Year 2017-18 within Tax Zone 1 is identified in Table 2 below:

**TABLE 2  
MAXIMUM SPECIAL TAX A RATES  
APPROVED PROPERTY**

<b>Tax Zone</b>	<b>Tract</b>	<b>Land Use Category</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax A</b>
1	TR 36533	Single Family Residential Property	RU	\$202

On each July 1, commencing on July 1, 2018 the Maximum Special Tax A for Approved Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

c. Undeveloped Property

The Maximum Special Tax A for each Assessor's Parcel of Undeveloped Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2016-3, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax A for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax A for Undeveloped Property for Fiscal Year 2017-18 within Tax Zone 1 is identified in Table 3 below:

**TABLE 3  
MAXIMUM SPECIAL TAX A RATES  
UNDEVELOPED PROPERTY**

<b>Tax Zone</b>	<b>Tracts</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax A</b>
1	TR 36533	Acre	\$638

On each July 1, commencing on July 1, 2018 the Maximum Special Tax A for Undeveloped Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

**2. Special Tax B (Contingent)**

The City Council shall levy Special Tax B (Contingent) only in the event the POA defaults in its obligation to maintain the Contingent Services, which default shall be deemed to have occurred, as determined by the Administrator, in each of the following circumstances:

- (a) The POA files for bankruptcy;
- (b) The POA is dissolved;
- (c) The POA ceases to levy annual assessments for the Contingent Services; or
- (d) The POA fails to provide the Contingent Services at the same level as the City provides similar services and maintains similar improvements throughout the City and within ninety (90) days after written notice from the City, or such longer period permitted by the City Manager, fails to remedy the deficiency to the reasonable satisfaction of the City Council.

a. Developed Property

(i) Maximum Special Tax B (Contingent)

The Maximum Special Tax B (Contingent) for each Assessor's Parcel of Taxable Property is shown in Table 4 and shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2016-3, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax B (Contingent) for the Tax Zones annexed and included in Appendix A. The Maximum Special Tax B (Contingent) for Fiscal Year 2017-18 within Tax Zone 1 is identified in Table 4 below:

**TABLE 4**  
**MAXIMUM SPECIAL TAX B (CONTINGENT) RATES**  
**DEVELOPED PROPERTY**

<b>Tax Zone</b>	<b>Tract</b>	<b>Land Use Category</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax B (Contingent)</b>
1	TR 36533	Single Family Residential Property	RU	\$366

(ii) Increase in the Maximum Special Tax B (Contingent)

On each July 1, commencing on July 1, 2018 the Maximum Special Tax B (Contingent) for Developed Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

(iii) Multiple Land Use Categories

In some instances, an Assessor's Parcel of Developed Property may contain more than one Land Use Category. The Maximum Special Tax B (Contingent) that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax B (Contingent) that can be levied for each Land Use Category located on that Assessor's Parcel. For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The Administrator's allocation to each type of property shall be final.

b. Approved Property

The Maximum Special Tax B (Contingent) for each Assessor's Parcel of Approved Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2016-3, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax B (Contingent) for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax B (Contingent) for Fiscal Year 2017-18 within Tax Zone 1 is identified in Table 5 below:

**TABLE 5**  
**MAXIMUM SPECIAL TAX B (CONTINGENT) RATES**  
**APPROVED PROPERTY**

<b>Tax Zone</b>	<b>Tract</b>	<b>Land Use Category</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax B (Contingent)</b>
1	TR 36533	Single Family Residential Property	RU	\$366

On each July 1, commencing on July 1, 2018 the Maximum Special Tax B (Contingent) for Approved Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

c. Undeveloped Property

The Maximum Special Tax B (Contingent) for each Assessor's Parcel of Undeveloped Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2016-3, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax B (Contingent) for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax B (Contingent) for Fiscal Year 2017-18 within Tax Zone 1 is identified in Table 6 below:

**TABLE 6**  
**MAXIMUM SPECIAL TAX B (CONTINGENT) RATES**  
**UNDEVELOPED PROPERTY**

<b>Tax Zone</b>	<b>Tracts</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax B (Contingent)</b>
1	TR 36533	Acre	\$1,156

On each July 1, commencing on July 1, 2018 the Maximum Special Tax B (Contingent) for Undeveloped Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

**D. METHOD OF APPORTIONMENT OF ANNUAL SPECIAL TAX**

**1. Special Tax A**

Commencing with Fiscal Year 2017-18 and for each following Fiscal Year, the City Council shall determine the Special Tax A Requirement for each Tax Zone and shall levy the Special Tax A on all Assessor's Parcels of Taxable Property within such Tax Zone until the aggregate amount of Special Tax A equals the Special Tax A Requirement for such Tax Zone. The Special Tax A shall be levied for each Fiscal Year as follows:

First: The Special Tax A shall be levied Proportionately on all Assessor's Parcels of Developed Property up to 100% of the applicable Maximum Special Tax A to satisfy the Special Tax A Requirement;

Second: If additional moneys are needed to satisfy the Special Tax A Requirement after the first step has been completed, the Special Tax A shall be levied Proportionately on each Parcel of Approved Property at up to 100% of the Maximum Special Tax A for Approved Property;

Third: If additional monies are needed to satisfy the Special Tax A Requirement after the first two steps has been completed, the Special Tax A shall be levied Proportionately on all Assessor's Parcels of Undeveloped Property up to 100% of the Maximum Special Tax A for Undeveloped Property.

## **2. Special Tax B (Contingent)**

Commencing with the first Fiscal Year in which Special Tax B (Contingent) is authorized to be levied and for each following Fiscal Year, the City Council shall determine the Special Tax B (Contingent) Requirement for each Tax Zone, if any, and shall levy the Special Tax on all Assessor's Parcels of Taxable Property within such Tax Zone until the aggregate amount of Special Tax B (Contingent) equals the Special Tax B (Contingent) Requirement for such Tax Zone. The Special Tax B (Contingent) shall be levied for each Fiscal Year as follows:

First: The Special Tax shall be levied Proportionately on all Assessor's Parcels of Developed Property up to 100% of the applicable Maximum Special Tax B (Contingent) to satisfy the Special Tax B (Contingent) Requirement;

Second: If additional moneys are needed to satisfy the Special Tax B (Contingent) Requirement after the first step has been completed, the Special Tax B (Contingent) shall be levied Proportionately on each Parcel of Approved Property at up to 100% of the Maximum Special Tax B (Contingent) for Approved Property;

Third: If additional monies are needed to satisfy the Special Tax B (Contingent) Requirement after the first two steps has been completed, the Special Tax B (Contingent) shall be levied Proportionately on all Assessor's Parcels of Undeveloped Property up to 100% of the Maximum Special Tax B (Contingent) for Undeveloped Property.

## **E. FUTURE ANNEXATIONS**

It is anticipated that additional properties will be annexed to CFD No. 2016-3 from time to time. As each annexation is proposed, an analysis will be prepared to determine the annual cost for providing Services to such properties. Based on this analysis, any properties to be annexed, pursuant to California Government Code section 53339 et seq. will be assigned the appropriate Maximum Special Tax rates for the Tax Zone when annexed and included in Appendix A.

## **F. DURATION OF SPECIAL TAX**

For each Fiscal Year, the Special Tax A shall be levied as long as the Services are being provided.

For each Fiscal Year, the Special Tax B (Contingent) shall be levied as long as the Contingent Services are being provided.

## **G. EXEMPTIONS**

The City shall classify as Exempt Property within CFD No. 2016-3, all Assessor's; (i) which are owned by, irrevocably offered for dedication, encumbered by or restricted in use by any public entity; (ii) with public or utility easements making impractical their utilization for other than the purposes set forth in the easement; (iii) which are privately owned but are encumbered by or restricted solely for public uses; or (iv) which are in use in the performance of a public function as determined by the Administrator.

## **H. APPEALS**

Any property owner claiming that the amount or application of the Special Taxes are not correct may file a written notice of appeal with the City not later than twelve months after having paid the first installment of the Special Tax that is disputed. The Administrator of CFD No. 2016-3 shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the Administrator's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made, but an adjustment shall be made to the Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s).

## **I. MANNER OF COLLECTION**

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that CFD No. 2016-3 may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations.

**APPENDIX A**  
**CITY OF CORONA**  
**COMMUNITY FACILITIES DISTRICT NO. 2016-3 (MAINTENANCE SERVICES)**

**COST ESTIMATE**

**Special Tax A Services** - The estimate breaks down the costs of providing one year's maintenance services for Fiscal Year 2019-20. These services are being funded by the levy of Special Tax A for Community Facilities District No. 2016-3.

**TAX ZONE 11 (SERVICES)**  
**PARCEL MAP NO. 36701**

Item	Description	Estimated Cost
1	Landscape	\$310
2	Streetlights	\$466
3	Parks	\$2,160
4	Graffiti Abatement	\$45
5	Administration	\$500
6	Reserves	\$298
<b>Total</b>		<b>\$3,779</b>

**Special Tax B Contingent Services** - The estimate breaks down the costs of providing one year's maintenance services for Fiscal Year 2019-20. These services are being funded by the levy of Special Tax B (Contingent) for Community Facilities District No. 2016-3.

**TAX ZONE 11 (SERVICES)**  
**PARCEL MAP NO. 36701**

Item	Description	Estimated Cost
1	Drainage	\$916
2	Reserves	\$92
<b>Total</b>		<b>\$1,008</b>

**MAXIMUM SPECIAL TAXES ASSIGNED TO EACH TAX ZONE  
DEVELOPED PROPERTY**

<b>Tax Zone</b>	<b>Fiscal Year Included</b>	<b>Tract/APN</b>	<b>No. of Taxable Units</b>	<b>Land Use Category</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax A</b>	<b>Maximum Special Tax B (Contingent)</b>	<b>Subdivider</b>
1	2017-18	36533	103	SFR	RU	\$202	\$366	Mari Girgis, LLC
2	2017-18	36427	146	MFR	RU	\$368	\$14	LCG Harrington, LLC
3	2017-18	PM 37167	2.50	NR	Acre	\$953	\$0	Third Street Annex, LLC
4	2017-18	115210025	3.74	NR	Acre	\$2,608	\$0	LBA RV-Company XX, LP
5	2018-19	36544	292	SFR	RU	\$941	\$81	Richland Communities
6	2018-19	TTM 31373	26	SFR	RU	\$1,470	\$9	Yahnes El Kaseer, LLC
7	2018-19	TTM 33135	62	SFR	RU	\$378	\$425	Knowleton Communities, LLC
8	2019-20	TTM 37114	5	SFR	RU	\$715	\$0	Karen Parker
9	2019-20	PM 27203	4	SFR	RU	\$976	\$0	William Meister
10	2019-20	PM 36873	2	SFR	RU	\$832	\$0	Kenneth Ibbetson
11	2019-20	TR 36701	12	SFR	RU	\$315	\$84	MVV, LP

**MAXIMUM SPECIAL TAXES ASSIGNED TO EACH TAX ZONE  
UNDEVELOPED PROPERTY**

<b>Tax Zone</b>	<b>Fiscal Year Included</b>	<b>Tract/APN</b>	<b>No. of Taxable Units</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax A</b>	<b>Maximum Special Tax B (Contingent)</b>	<b>Subdivider</b>
1	2017-18	36533	32.62	Acres	\$638	\$1,156	Mari Girgis, LLC
2	2017-18	36427	8.30	Acres	\$6,533	\$247	LCG Harrington, LLC
3	2017-18	PM 37167	2.50	Acres	\$953	\$0	Third Street Annex, LLC
4	2017-18	115210025	3.74	Acres	\$2,608	\$0	LBA RV-Company XX, LP
5	2018-19	36544	68.33	Acres	\$4,018	\$343	Richland Communities
6	2018-19	TTM 31373	17.92	Acres	\$2,112	\$12	Yahnes El Kaseer, LLC
7	2018-19	TTM 33135	16.09	Acres	\$1,454	\$1,635	Knowleton Communities, LLC
8	2019-20	TTM 37114	2.99	Acres	\$1,195	\$0	Karen Parker
9	2019-20	PM 37203	1.10	Acres	\$3,550	\$0	William Meister
10	2019-20	PM 36873	1.40	Acres	\$1,187	\$0	Kenneth Ibbetson
11	2019-20	TR 36701	3.95	Acres	\$957	\$255	MVV, LP

**ESCALATION OF MAXIMUM SPECIAL TAXES**

On each July 1, commencing on July 1, 2018 the Maximum Special Tax shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.



**APPENDIX B**  
**CITY OF CORONA**  
**COMMUNITY FACILITIES DISTRICT NO. 2016-3 (MAINTENANCE SERVICES)**  
**DESCRIPTION OF AUTHORIZED SERVICES**

The services which may be funded with proceeds of the special tax of CFD No. 2016-3, as provided by Section 53313 of the Act, will include all costs attributable to maintaining, servicing, cleaning, repairing and/or replacing landscaped areas (may include reserves for replacement) in public street right-of-way, public landscaping, public open spaces and other similar landscaped areas officially dedicated for public use. These services including the following:

(a) maintenance and lighting of parks, parkways, streets, roads and open space, which maintenance and lighting services may include, without limitation, furnishing of electrical power to street lights and traffic signals; repair and replacement of damaged or inoperative light bulbs, fixtures and standards; maintenance (including irrigation and replacement) of landscaping vegetation situated on or adjacent to parks, parkways, streets, roads and open space; maintenance and repair of irrigation facilities; maintenance of public signage; graffiti removal from and maintenance and repair of public structures situated on parks, parkways, streets, roads and open space; maintenance and repair of playground or recreation program equipment or facilities situated on any park; and

(b) maintenance and operation of water quality improvements which include storm drainage and flood protection facilities, including, without limitation, drainage inlets, catch basin inserts, infiltration basins, flood control channels, fossil fuel filters, and similar facilities. Maintenance services may include but is not limited to the repair, removal or replacement of all or part of any of the water quality improvements, fossil fuel filters within the public right-of-way including the removal of petroleum hydrocarbons and other pollutants from water runoff, or appurtenant facilities, clearing of inlets and outlets; erosion repairs; and cleanup to improvements, and other items necessary for the maintenance and servicing of the water quality basin improvements within flood control channel improvements; and

(c) public street sweeping, on the segments of the arterials within the boundaries of CFD No. 2016-3; as well as local roads within residential subdivisions located within CFD No. 2016-3; and any portions adjacent to the properties within CFD No. 2016-3; and

In addition to payment of the cost and expense of the forgoing services, proceeds of the special tax may be expended to pay "Administrative Expenses," as said term is defined in the Rate and Method of Apportionment.

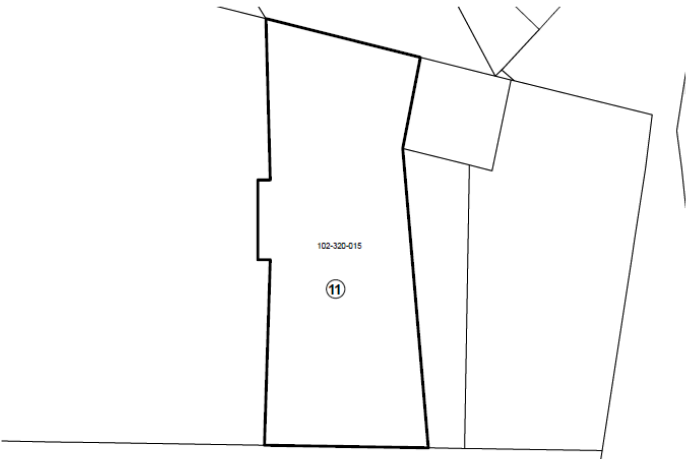
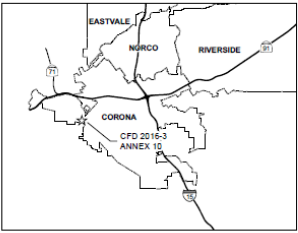

The above services may be financed by proceeds of the special tax of CFD No. 2016-3 only to the extent that they are in addition to those provided in the territory of CFD No. 2016-3 before CFD No. 2016-3 was created or those provided in the territory annexed to CFD No. 2016-3 before the territory was annexed, as applicable.

**APPENDIX C**

**CITY OF CORONA**

**COMMUNITY FACILITIES DISTRICT NO. 2016-3 (MAINTENANCE SERVICES)**

**PROPOSED BOUNDARIES AND POTENTIAL ANNEXATION AREA BOUNDARIES**

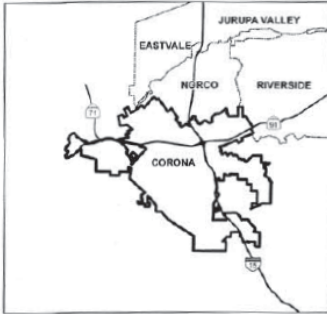
<p>THIS MAP SHOWS THE BOUNDARIES OF AREAS TO BE ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 2016-3 (MAINTENANCE SERVICES), OF THE CITY OF CORONA, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.</p> <p>THE BOUNDARIES OF WHICH COMMUNITY FACILITIES DISTRICT ARE SHOWN AND DESCRIBED ON THE MAP THEREOF WHICH WAS PREVIOUSLY RECORDED ON JANUARY 28, 2016 IN BOOK 79 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AT PAGE 26 AND AS INSTRUMENT NO. 2016-0034624 IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.</p> <p>I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2016-3 (MAINTENANCE SERVICES), CITY OF CORONA, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CORONA AT A REGULAR MEETING THEREOF, HELD ON ____ DAY OF ____, 20____ BY RESOLUTION NO. _____</p> <p>_____ CITY CLERK CITY OF CORONA</p> <p>FILED IN THE OFFICE OF THE CITY CLERK, CITY OF CORONA, THIS ____ DAY OF ____, 20____.</p> <p>_____ CITY CLERK CITY OF CORONA</p>	<p><b>ANNEXATION MAP NO. 10</b></p> <p><b>COMMUNITY FACILITIES DISTRICT NO. 2016-3</b></p> <p><b>(MAINTENANCE SERVICES)</b></p> <p><b>CITY OF CORONA, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA</b></p>	<p style="text-align: right;">SHEET 1 OF 1 SHEET</p> <p>RECORDED THIS ____ DAY OF ____, 20____ AT THE HOUR OF ____ O'CLOCK ____ M IN BOOK ____ PAGE ____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.</p> <p>FEE: _____ NO.: _____ PETER ALDANA, ASSESSOR, COUNTY CLERK, RECORDER</p> <p>BY: _____ DEPUTY</p>
		
<div style="display: flex; justify-content: space-between;"><div style="width: 30%;"><p><b>LEGEND</b></p><p>— ANNEXATION AREA BOUNDARY</p><p>— PARCEL BOUNDARY</p><p>XXX-XXX-XXX ASSESSOR'S PARCEL NUMBER</p><p>(11) TAX ZONE</p></div><div style="width: 60%; text-align: right;"><p style="font-size: small;">THIS ANNEXATION MAP CORRECTLY SHOWS THE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCEL REFER TO THE COUNTY ASSESSOR MAPS FOR FISCAL YEAR 2018-19.</p><p style="font-size: x-small;">SPICER CONSULTING P. O. BOX 97</p></div></div> <div style="text-align: right; margin-top: 20px;"></div>		

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF POTENTIAL ANNEXATION AREA (MAINTENANCE SERVICES), CITY OF CORONA, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CORONA AT A REGULAR MEETING THEREOF, HELD ON 2 DAY OF November, 2016, BY RESOLUTION NO. 2016-113

[Signature]  
CITY CLERK  
CITY OF CORONA

FILED IN THE OFFICE OF THE CITY CLERK, CITY OF CORONA, THIS 3 DAY OF November, 2016.

[Signature]  
CITY CLERK  
CITY OF CORONA



**BOUNDARIES - POTENTIAL ANNEXATION AREA**  
**COMMUNITY FACILITIES DISTRICT NO. 2016-3**  
**(MAINTENANCE SERVICES)**  
**CITY OF CORONA, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

RECORDED THIS 7<sup>th</sup> DAY OF November, 2016, AT THE HOUR OF 4:40 O'CLOCK P.M. IN BOOK 80, PAGE 23 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

FEE: \$10.00 NO. 2016-0494013  
PETER ALDANA, ASSESSOR, COUNTY CLERK, RECORDER

BY: [Signature]  
DEPUTY



**LEGEND**  
— ANNEXATION AREA BOUNDARY

