

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT NO. 2015-2 (MAINTENANCE SERVICES)
OF THE CITY OF LAKE ELSINORE**

A Special Tax (the “Special Tax”) shall be levied on and collected from each Assessor’s Parcel (defined below) in Community Facilities District No. 2015-2 (Maintenance Services) (the “CFD No. 2015-2” or “CFD”; defined below), in each Fiscal Year, (defined below), commencing in the Fiscal Year beginning July 1, 2015, in an amount determined by the City Council of the City of Lake Elsinore, acting ex officio as the legislative body of CFD No. 2015-2, by applying the rate and method of apportionment set forth below. All of the real property in CFD No. 2015-2, 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. 2015-2 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. 2015-2, or any designee thereof associated with fulfilling the CFD No. 2015-2 disclosure requirements; the costs associated with responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2015-2 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 salaries and benefits of any City employees and City overhead whose duties are related to the administration and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2015-2 for any other administrative purposes of CFD No. 2015-2, 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 Lake Elsinore, 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 March 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 Taxable 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. 2015-2”** means the City of Lake Elsinore Community Facilities District No. 2015-2 (Maintenance Services).

“City” has the meaning set forth in the preamble.

“Contingent Special Tax B Requirement” means that amount required in any Fiscal Year, if the POA is unable to maintain the Service(s) to: (i) pay the costs of Services incurred or otherwise payable in the Calendar Year commencing in such Fiscal Year; (ii) fund an operating reserve for the costs of 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.

“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 March 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 1st of any year to and including the following June 30th.

“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 March 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 the Maximum Special Tax A, as determined in accordance with Section C below that can be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property within CFD No. 2015-2.

“Maximum Special Tax B (Contingent)” means the Maximum Special Tax B (Contingent), as determined in accordance with Section C below that can be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property within CFD No. 2015-2.

“Multi-Family Residential Property” means any Assessor’s Parcel of residential property that consists of a building or buildings comprised of attached Residential Units sharing at least one common wall with another unit.

“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 with the same Tax Zone, (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 with the same Tax Zone, 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 with the same Tax Zone.

“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 completed Residential Units have been 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. 2015-2 as set forth in the documents adopted by the City Council at the time the CFD was formed.

“Single Family Residential Property” means any residential property other than Multi-Family Residential Property on an Assessor’s Parcel.

“Special Tax(es)” means the Special Tax A and/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 for such Tax Zone of CFD No. 2015-2 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 Special Tax B (Contingent) to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Contingent Special Tax B Requirement, if required.

"Taxable Property" means all Assessor’s Parcels within CFD No. 2015-2, 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. 2015-2 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 within a subdivision identified by a particular tract number on a Final Map approved for the 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. 2015-2 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. For Parcels of undeveloped property zoned for development of single family attached or multi-family units, the number of Residential Units shall be determined by referencing the condominium plan, apartment plan, site plan or other development plan, or by assigning the maximum allowable units permitted based on the underlying zoning for the Parcel. 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 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 identified for the Tract 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 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. 2015-2, 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 2015-2016 within Tax Zone 1 is identified in Table 1 below:

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

Tax Zone	Tract	Land Use Category	Taxable Unit	Maximum Special Tax A
1	LLA-2014-2743	Non-Residential Property	Acre	\$121

(ii) Increase in the Maximum Special Tax A

On each July 1, commencing on July 1, 2016 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. 2015-2, 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 Fiscal Year 2015-2016 within Tax Zone 1 is identified in Table 2 below:

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

Tax Zone	Tract	Land Use Category	Taxable Unit	Maximum Special Tax A
1	LLA-2014-2743	Non-Residential Property	Acre	\$121

On each July 1, commencing on July 1, 2016 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. 2015-2, 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 2015-2016 within Tax Zone 1 is identified in Table 3 below:

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

Tax Zone	Tracts	Taxable Unit	Maximum Special Tax A
1	LLA-2014-2743	Acre	\$121

On each July 1, commencing on July 1, 2016 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)

(i) Maximum Special Tax B (Contingent)

The Maximum Special Tax B (Contingent) for each Assessor’s Parcel of Taxable Property is shown in Table 1 and shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2015-2, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax B (Contingent) for each Tax Zones annexed and included in Appendix A. The Maximum Special Tax B (Contingent) for Fiscal Year 2015-2016 within Tax Zone 1 is identified in Table 4 below:

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

Tax Zone	Tract	Land Use Category	Taxable Unit	Maximum Special Tax B (Contingent)
1	LLA-2014-2743	Non-Residential Property	Acre	\$0

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

On each July 1, commencing on July 1, 2016 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 Taxable Property is shown in Table 5 and shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2015-2, 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 2015-2016 within the Tax Zone is identified in Table 5 below:

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

Tax Zone	Tract	Land Use Category	Taxable Unit	Maximum Special Tax B (Contingent)
1	LLA-2014-2743	Non-Residential Property	Acre	\$0

On each July 1, commencing on July 1, 2016 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 Taxable Property is shown in Table 6 and shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2015-2, 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 2015-2016 within the Tax Zone is identified in Table 6 below:

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

Tax Zone	Tracts	Taxable Unit	Maximum Special Tax B (Contingent)
1	LLA-2014-2743	Acre	\$0

On each July 1, commencing on July 1, 2016 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 2015-2016 and for each following Fiscal Year, the Council shall determine the Special Tax A Requirement and shall levy the Special Tax A on all Assessor’s Parcels of Taxable Property until the aggregate amount of Special Tax A equals the Special Tax A Requirement for each 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 within each Tax Zone up to 100% of the applicable Maximum Special Tax to satisfy the Special Tax A Requirement for such Tax Zone;

Second: If additional moneys are needed to satisfy the Special Tax A Requirement for a Tax Zone after the first step has been completed, the Special Tax A shall be levied Proportionately on each Parcel of Approved Property within such Tax Zone 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 for a Tax Zone after the first two steps has been completed, the Special Tax A shall be levied Proportionately on all Assessor’s Parcels of Undeveloped Property within such Tax Zone up to 100% of the Maximum Special Tax A for Undeveloped Property.

2. Special Tax B (Contingent)

Commencing with Fiscal Year 2015-2016 and for each following Fiscal Year, the Council shall determine the Contingent Special Tax B Requirement and shall levy the Special Tax on all Assessor’s Parcels of Taxable Property until the aggregate amount of Special Tax B (Contingent) equals the Contingent Special Tax B Requirement. 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 for a Tax Zone up to 100% of the applicable Maximum Special Tax B (Contingent) to satisfy the Contingent Special Tax B Requirement;

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

Third: If additional monies are needed to satisfy the Contingent Special Tax B 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 within such Tax Zone 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. 2015-2 from time to time. As each annexation is proposed, an analysis will be prepared to determine the annual cost for providing Services. Based on this analysis, the property to be annexed, pursuant to California Government Code section 53339 et seq. will be assigned to the appropriate Maximum Special Tax rate for the Tax Zone when annexed and included in Appendix A.

F. TERM OF SPECIAL TAX

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

G. EXEMPTIONS

The City shall classify as Exempt Property within CFD No. 2015-2, any Assessor's Parcel in any of the following categories; (i) Assessor's Parcels which are owned by, irrevocably offered for dedication, encumbered by or restricted in use by any public entity; (ii) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement; (iii) Assessor's Parcels which are privately owned but are encumbered by or restricted solely for public uses; or (iv) any Assessor's Parcel which is 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. A representative(s) of CFD No. 2015-2 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 representative'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. 2015-2 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 LAKE ELSINORE
COMMUNITY FACILITIES DISTRICT NO. 2015-2 (MAINTENANCE SERVICES)**

COST ESTIMATE

Special Tax A Services - The estimate breaks down the costs of providing one year's maintenance services for Fiscal Year 2023-24. These services are being funded by the levy of Special Tax A for Community Facilities District No. 2015-2.

**TAX ZONE 23
TR 28214-9**

Item	Description	Estimated Cost
1	Landscaping	\$10,088
2	Streets	\$105,608
3	Drainage	\$12,882
4	Parks	\$52,426
5	Graffiti	\$1,545
6	Reserves	\$12,290
7	Admin	\$27,532
Total		\$222,371

Special Tax B Contingent Services – The estimate in the table below breaks down the costs of providing one year’s contingent services for Fiscal Year 2023-24. If necessary, these services will be funded by the levy of Special Tax B (Contingent) for Community Facilities District No. 2015-2 Tax Zone 23.

**TAX ZONE 23 (CONTINGENT SERVICES)
TR 28214-9**

Item	Description	Estimated Cost
1	Drainage	\$5,228
2	Reserves	\$523
3	Admin	\$934
Total		\$6,685

**TAX ZONE 23
FY 2023-24 MAXIMUM SPECIAL TAX RATES
DEVELOPED PROPERTY AND APPROVED PROPERTY**

Land Use Category	Taxable Unit	Maximum Special Tax A	Maximum Special Tax B
Single Family Residential	RU	\$647	\$19
Non-Residential Property	Acre	\$2,928	\$88

**TAX ZONE 23
FY 2023-24 MAXIMUM SPECIAL TAX RATES
UNDEVELOPED PROPERTY**

Taxable Unit	Maximum Special Tax A	Maximum Special Tax B
Acre	\$2,928	\$88

TAX ZONE SUMMARY

Annexation	Tax Zone	Tract APN	Fiscal Year	Maximum Special Tax A	Maximum Special Tax B	Subdivider
Original	1	LLA-2014-2743	2015-16	\$121 / Acre	\$0 / Acre	Tractor Supply
1	2	36682	2016-17	\$354 / RU	\$102 / RU	Pardee Homes
2	3	PM 29996	2017-18	\$951 / Acre	\$165 / Acre	Pasadena Industrial Park, LLC
3	4	PM 36551	2017-18	\$2,671 / Acre	\$201 / Acre	ARI Chaney Street, LLC
4	5	TR 32996	2017-18	\$378 / RU	\$321 / RU	LE Cottage Lane, LLC
5	6	365-030-001	2018-19	\$1,004/ Acre	\$0 / Acre	Lake Elsinore CCR, LLC
6	7	TR 33267	2019-20	\$350 / RU	\$56 / RU	Pardee Homes
7	8	PM 37284	2019-20	\$1,953 / Acre	\$0 / Acre	Central Plaza
8	9	TR 37305	2019-20	\$951 / RU	\$384 / RU	Nichols Rd Partners, LLC
8	10	TR 37305; Lot 169	2019-20	\$2,600 / Acre	\$0 / Acre	Nichols Rd Partners, LLC
9	11	TR 32129 & 30698	2020-21	\$541 / RU	\$69 / RU	Donald S. Clurman & Three Strands Properties, LLC & Spectrum Communities, LLC
10	12	TR 33370	2021-22	\$294 / RU	\$30 / RU	JLJ. LLC
11	13	PM 37534	2021-22	\$1,113 / Acre	\$0 / Acre	SRZ Yuma, LLC
12	14	TR 33725	2021-22	\$749 / RU	\$87 / RU	SPT-AREP III Tuscany Associates
12	15	TR 25475	2021-22	\$594 / RU	\$62 / RU	SPT-AREP III Tuscany Associates
13	16	LLA 2019-007	2021-22	\$407 / Acre	\$0 / Acre	Wal-Mart Real Estate Business Trust
14	17	TR 38008	2021-22	\$366 / RU	\$123 / RU	Tri Pointe Homes IE-SD, Inc.
15	18	TPM 37751	2021-22	\$2,188 / Acre	\$2,540 / Acre	Boos-Up Lake Elsinore
16	19	PM 37710	2021-22	\$1,034 / Acre	\$0 / Acre	Pennington Industrial, LLC
17	20	TR 37280	2022-23	\$323 / RU	\$5 / RU	Lake Elsinore Lakeshore, LLC and Erin Crowder
18	21	TR 38116	2022-23	\$387 / RU	\$82 / RU	Tri Pointe Homes IE-SD, Inc.
19	22	TR 38378	2023-24	\$358 / RU	\$7 / RU	Vista Emerald, LLC
20	23	TR 28214-9	2023-24	\$647 / RU	\$19 / RU	Pulte Home Co.
21	24	BLD-2023-0026B	2023-24	\$739 / Acre	\$278 / Acre	Lake Street Properties, LP

ESCALATION OF MAXIMUM SPECIAL TAXES

On each July 1, commencing on July 1, 2016 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 LAKE ELSINORE COMMUNITY FACILITIES DISTRICT NO. 2015-2 (MAINTENANCE SERVICES)

DESCRIPTION OF AUTHORIZED SERVICES

The services which may be funded with proceeds of the special tax of CFD No. 2015-2, 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-ways, 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, servicing; or both 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. 2015-2; as well as local roads within residential subdivisions located within CFD No. 2015-2; and any portions adjacent to the properties within CFD No. 2015-2; 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 shall be limited to those provided within the boundaries of CFD No. 2015-2 or for the benefit of the properties within the boundaries of CFD No. 2015-2, as the boundary is expanded from time to time by anticipated annexations, and said services may be financed by proceeds of the special tax of CFD No. 2015-2 only to the extent that they are in addition to those provided in the territory of CFD No. 2015-2 before CFD No. 2015-2 was created.

APPENDIX C

**CITY OF LAKE ELSINORE
COMMUNITY FACILITIES DISTRICT NO. 2015-2 (MAINTENANCE SERVICES)
PROPOSED BOUNDARIES AND POTENTIAL ANNEXATION AREA BOUNDARIES**

City 78/74

BOUNDARIES - POTENTIAL ANNEXATION AREA

COMMUNITY FACILITIES DISTRICT NO. 2015-2 (MAINTENANCE SERVICES) CITY OF LAKE ELSINORE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

RECORDED THIS 19th DAY OF August, 2015
AT THE HOUR OF 12:45 O'CLOCK P.M. IN BOOK 78
PAGE 74 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.: 2015-0369598
PETER ALDANA, ASSESSOR, COUNTY CLERK, RECORDER

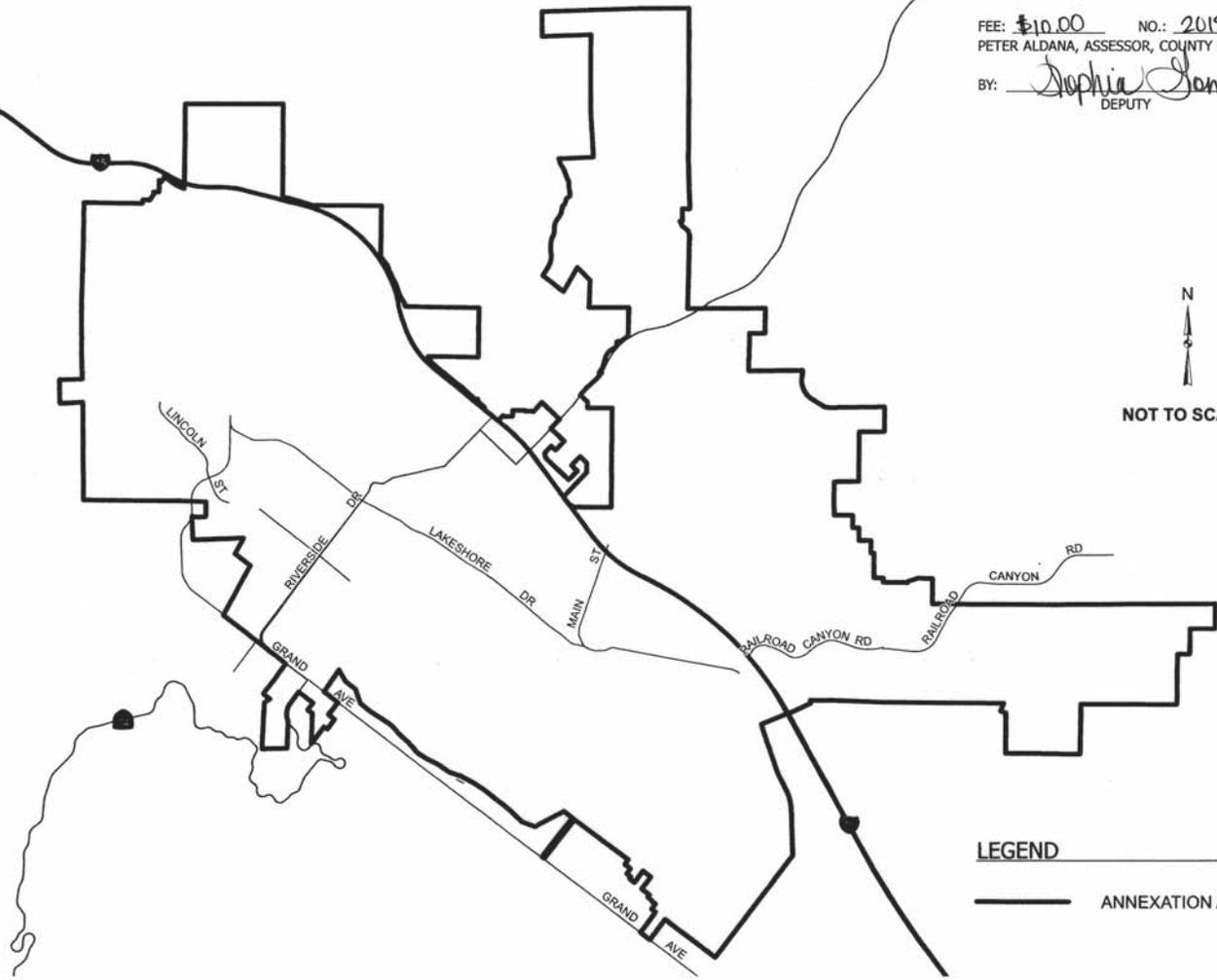
BY: Sophia James
DEPUTY

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING
THE PROPOSED BOUNDARIES OF THE POTENTIAL
ANNEXATION AREA OF COMMUNITY FACILITIES DISTRICT
NO. 2015-2 (MAINTENANCE SERVICES), CITY OF LAKE ELSINORE,
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS
APPROVED BY THE CITY COUNCIL OF THE CITY OF
MENIFEE AT A REGULAR MEETING THEREOF, HELD ON
28th DAY OF August, 2015,
BY ITS RESOLUTION NO. 2015-066.

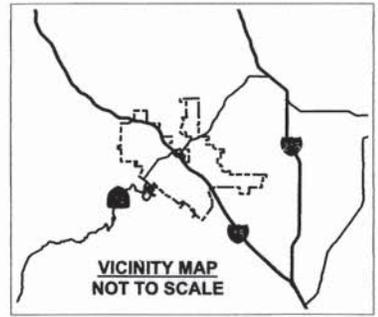
Diana Garcia, Acting City Clerk
CITY CLERK
CITY OF LAKE ELSINORE

FILED IN THE OFFICE OF THE CITY CLERK, CITY OF LAKE
ELSINORE THIS 14th DAY OF August, 2015.

Diana Garcia, Acting City Clerk
CITY CLERK
CITY OF LAKE ELSINORE



N
↑
NOT TO SCALE



LEGEND
— ANNEXATION AREA BOUNDARY

COPY

92/19

ANNEXATION MAP NO. 20
COMMUNITY FACILITIES DISTRICT NO. 2015-2
(MAINTENANCE SERVICES)
CITY OF LAKE ELSINORE,
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

RECORDED THIS 27th DAY OF October, 2023 AT THE HOUR OF 11:47 O'CLOCK AM IN BOOK 92 PAGE 19-20 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

FEE: ~~\$ 11.00~~ NO.: 2023-0319350
 PETER ALDANA, ASSESSOR, COUNTY CLERK, RECORDER

BY: Cloutierrez
 DEPUTY

THIS MAP SHOWS THE BOUNDARIES OF AREAS TO BE ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 2015-2 (MAINTENANCE SERVICES), OF THE CITY OF LAKE ELSINORE, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

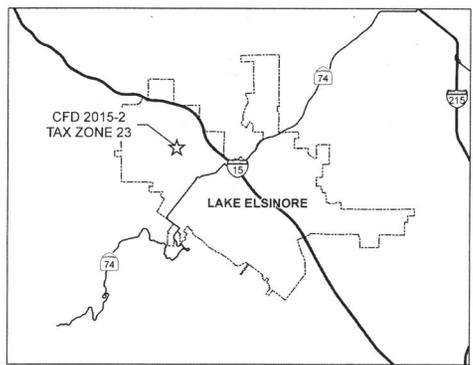
THE BOUNDARIES OF WHICH COMMUNITY FACILITIES DISTRICT ARE SHOWN AND DESCRIBED ON THE MAP THEREOF WHICH WAS PREVIOUSLY RECORDED ON AUGUST 13, 2015 IN BOOK 78 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AT PAGE 73 AND AS INSTRUMENT NO. 2015-0361493 IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES TO BE ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 2015-2 (MAINTENANCE SERVICES), CITY OF LAKE ELSINORE, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF LAKE ELSINORE AT A REGULAR MEETING THEREOF, HELD ON the 24th DAY OF October, 2023, BY RESOLUTION NO. 2023-83.

[Signature]
 CITY CLERK
 CITY OF LAKE ELSINORE

FILED IN THE OFFICE OF THE CITY CLERK, CITY OF LAKE ELSINORE THIS 25th DAY OF October, 2023.

[Signature]
 CITY CLERK
 CITY OF LAKE ELSINORE



LEGEND

- ANNEXATION AREA BOUNDARY
- PARCEL LINE
- CITY BOUNDARY
- XXX-XXX-XXX ASSESSOR PARCEL NUMBER
- TAX ZONE
- MAP REFERENCE NUMBER



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 2023-24.

copy

92/20

ANNEXATION MAP NO. 20
COMMUNITY FACILITIES DISTRICT NO. 2015-2
(MAINTENANCE SERVICES)
CITY OF LAKE ELSINORE,
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

MAP REF. #	APN														
1	389090032	44	389790039	87	389801011	130	389810003	173	389811011	216	389822013	259	389830011	302	389840001
2	389090033	45	389790040	88	389801012	131	389810004	174	389812001	217	389822014	260	389830012	303	389840002
3	389090034	46	389790041	89	389801013	132	389810005	175	389812002	218	389822015	261	389830013	304	389840003
4	389090035	47	389790042	90	389801014	133	389810006	176	389812003	219	389822016	262	389830014	305	389840004
5	389790000	48	389790044	91	389801015	134	389810007	177	389812004	220	389822017	263	389830015	306	389840005
6	389790001	49	389790045	92	389801016	135	389810008	178	389812005	221	389822018	264	389830016	307	389840006
7	389790002	50	389790046	93	389801017	136	389810009	179	389812006	222	389822019	265	389830017	308	389840007
8	389790003	51	389790047	94	389801018	137	389810010	180	389812007	223	389822020	266	389830018	309	389840008
9	389790004	52	389790048	95	389801019	138	389810011	181	389812008	224	389822021	267	389830019	310	389840009
10	389790005	53	389800001	96	389801020	139	389810012	182	389812009	225	389822022	268	389830020	311	389840010
11	389790006	54	389800002	97	389801021	140	389810013	183	389812010	226	389822023	269	389830021	312	389840011
12	389790007	55	389800003	98	389801022	141	389810014	184	389812011	227	389822024	270	389830022	313	389840012
13	389790008	56	389800004	99	389801023	142	389810015	185	389812012	228	389822025	271	389831001	314	389840013
14	389790009	57	389800005	100	389801024	143	389810016	186	389812013	229	389822026	272	389831002	315	389840014
15	389790010	58	389800006	101	389801025	144	389810017	187	389812014	230	389822027	273	389831003	316	389840015
16	389790011	59	389800007	102	389801026	145	389810018	188	389812015	231	389822028	274	389831004	317	389840016
17	389790012	60	389800008	103	389801027	146	389810019	189	389812016	232	389822029	275	389831005	318	389840017
18	389790013	61	389800009	104	389801028	147	389810020	190	389812017	233	389822030	276	389831006	319	389840018
19	389790014	62	389800010	105	389801029	148	389810021	191	389820001	234	389822031	277	389831007	320	389840019
20	389790015	63	389800011	106	389801030	149	389810022	192	389820002	235	389822032	278	389831008	321	389840020
21	389790016	64	389800012	107	389801031	150	389810023	193	389820003	236	389822033	279	389831009	322	389840021
22	389790017	65	389800013	108	389802001	151	389810024	194	389820004	237	389822034	280	389831010	323	389840022
23	389790018	66	389800014	109	389802002	152	389810025	195	389820005	238	389822035	281	389831011	324	389840023
24	389790019	67	389800015	110	389802003	153	389810026	196	389820006	239	389822036	282	389831012	325	389840024
25	389790020	68	389800016	111	389802004	154	389810027	197	389820007	240	389822037	283	389831013	326	389841001
26	389790021	69	389800017	112	389802005	155	389810028	198	389821001	241	389823001	284	389831014	327	389841002
27	389790022	70	389800018	113	389802006	156	389810029	199	389821002	242	389823002	285	389831015	328	389841003
28	389790023	71	389800019	114	389802007	157	389810030	200	389821003	243	389823003	286	389831016	329	389841004
29	389790024	72	389800020	115	389802008	158	389810031	201	389821004	244	389823004	287	389831017	330	389841005
30	389790025	73	389800021	116	389802009	159	389810032	202	389821005	245	389823005	288	389831018	331	389841006
31	389790026	74	389800022	117	389802010	160	389810033	203	389821006	246	389823006	289	389831019	332	389841007
32	389790027	75	389800023	118	389802011	161	389810034	204	389822001	247	389823007	290	389831020	333	389841008
33	389790028	76	389800024	119	389802012	162	389810035	205	389822002	248	389823008	291	389832001	334	389841009
34	389790029	77	389801001	120	389802013	163	389811001	206	389822003	249	389830001	292	389832002	335	389841010
35	389790030	78	389801002	121	389802014	164	389811002	207	389822004	250	389830002	293	389832003	336	389841011
36	389790031	79	389801003	122	389802015	165	389811003	208	389822005	251	389830003	294	389832004	337	389841012
37	389790032	80	389801004	123	389802016	166	389811004	209	389822006	252	389830004	295	389832005	338	389841013
38	389790033	81	389801005	124	389802017	167	389811005	210	389822007	253	389830005	296	389832006	339	389841014
39	389790034	82	389801006	125	389802018	168	389811006	211	389822008	254	389830006	297	389832007	340	389841015
40	389790035	83	389801007	126	389802019	169	389811007	212	389822009	255	389830007	298	389832008	341	389841016
41	389790036	84	389801008	127	389802020	170	389811008	213	389822010	256	389830008	299	389832009	342	389841017
42	389790037	85	389801009	128	389810001	171	389811009	214	389822011	257	389830009	300	389832010	343	389841018
43	389790038	86	389801010	129	389810002	172	389811010	215	389822012	258	389830010	301	389832011	344	389841019