## EXHIBIT A

#### DESCRIPTION OF PROPOSED TERRITORY TO BE ANNEXED

The City of Lake Elsinore Community Facilities District No. 2015-2 (Maintenance Services) (the "CFD No. 2015-2") Annexation No. 19 is currently comprised of three (3) parcels, located within the city boundaries. The property is identified by the following Riverside County Assessor's Parcel Numbers (APNs).

# TAX ZONE 22

APN	Owner Name
370-050-019	Vista Emerald, LLC
370-050-020	Vista Emerald, LLC
370-050-032	Vista Emerald, LLC

#### EXHIBIT B

DESCRIPTION OF AUTHORIZED SERVICES

# 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.

## EXHIBIT C

RATE AND METHOD OF APPORTIONMENT

# 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 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 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

Тах			Taxable	Maximum
Zone	Tract	Land Use Category	Unit	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

Тах			Taxable	Maximum
Zone	Tract	Land Use Category	Unit	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. <u>Undeveloped Property</u>

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

Тах			Taxable	Maximum Special
Zone	Tract	Land Use Category	Unit	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			Maximum Special
	Tracts	Taxable Unit	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:

<u>First</u>: 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;

<u>Second</u>: 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;

<u>Third</u>: 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:

<u>First</u>: 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;

<u>Second</u>: 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;

<u>Third</u>: 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 22 TR 38378

Item	Description	Estimated Cost
1	Landscaping	\$7,278
2	Lighting	\$1,046
3	Streets	\$7,543
4	Drainage	\$3,839
5	Parks	\$34,450
6	Graffiti	\$858
7	Reserves	\$4,922
8	Admin	\$8,402
Total		\$68,338

**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 22.

#### TAX ZONE 22 (CONTINGENT SERVICES) TR 38378

Item	Description	Estimated Cost
1	Drainage	\$858
2	Reserves	\$86
3	Admin	\$279
Total		\$1,223

#### TAX ZONE 22 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	\$358	\$7
Non-Residential Property	Acre	\$6,441	\$115

# TAX ZONE 22 FY 2023-24 MAXIMUM SPECIAL TAX RATES UNDEVELOPED PROPERTY

Taxable	Maximum	Maximum	
Unit	Special Tax A	Special Tax B	
Acre	\$6,441	\$115	

#### 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

# **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.

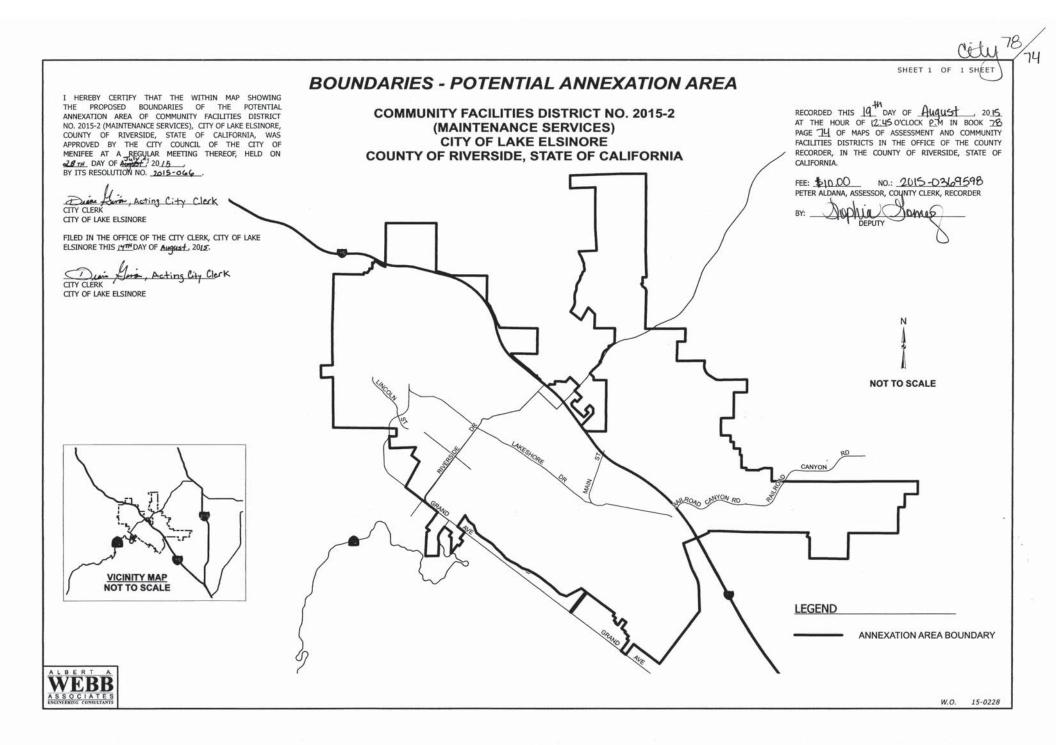
The above services shall be limited to those provided within the boundaries of CFD No. 2015-2 or for the benefit of the properties within the boundaries of CFD No. 2015-2, as the boundary is expanded from time to time by anticipated annexations, and said services may be financed by proceeds of the special 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

#### EXHIBIT D

# ANNEXATION AND POTENTIAL ANNEXATION BOUNDARY MAPS



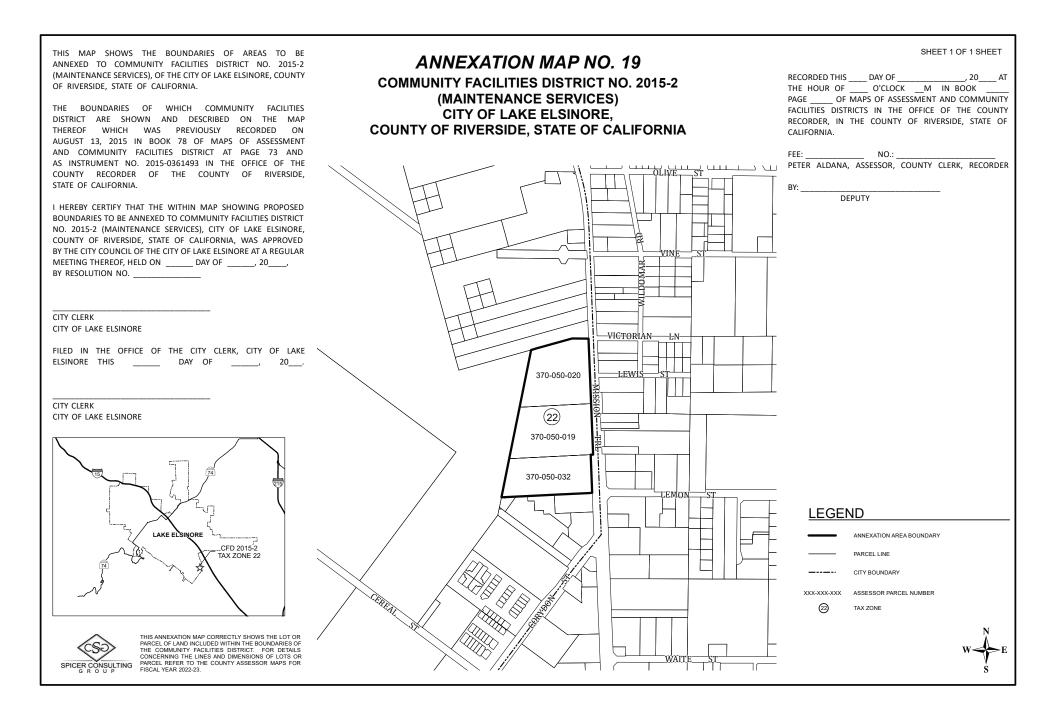


EXHIBIT E

PETITION

CITY OF LAKE PETITION TO THE CITY COUNCIL OF THE TERRITORY INTO COMMUNITY ELSINORE REQUESTING ANNEXING FACILITIES DISTRICT NO. 2015-2 (MAINTENANCE SERVICES) OF PROPERTY **ELSINORE** AND A WAIVER WITH WITHIN THE CITY OF LAKE **RESPECTS TO CERTAIN PROCEDURAL MATTERS UNDER** THE MELLO-AND CONSENTING TO ROOS COMMUNITY FACILITIES ACT OF 1982 THE LEVY OF SPECIAL TAXES THEREON TO PAY THE COSTS OF SERVICES TO BE PROVIDED BY THE COMMUNITY FACILITIES DISTRICT

1. The undersigned requests that the City Council of the City of Lake Elsinore, initiate and conduct proceedings pursuant to the Mello-Roos Community Facilities Act of 1982 (the "Act") (Government Code Section 53311 et seq.), to annex territory into Community Facilities District No. 2015-2 (Maintenance Services) of the property described below and consents to the annual levy of special taxes on such property to pay the costs of services to be provided by the Community Facilities District.

2. The undersigned requests that the community facilities district provide any services that are permitted under the Act including, but not limited to, all necessary service, operations, administration and maintenance required to keep the landscape lighting, street lighting, flood control facilities, ground cover, shrubs, plants and trees, irrigation systems, graffiti removal, sidewalks and masonry walls, fencing entry monuments, tot lot equipment and associated appurtenant facilities within the district in a healthy, vigorous and satisfactory working condition.

3. The undersigned hereby certifies that as of the date indicated opposite its signature, it is the owner of all the property within the proposed boundaries of the Community Facilities District described in Exhibit A hereto and as shown on the map Exhibit B hereto.

4. The undersigned requests that a special election be held under the Act to authorize the special taxes for the proposed annexation into Community Facilities District No. 2015-2 The undersigned waives any requirement for the mailing of the ballot for the special election and expressly agrees that said election may be conducted by mailed or hand-delivered ballot to be returned as quickly as possible to the designated election official, being the office of the City Clerk and the undersigned request that the results of said election be canvassed and reported to the City Council at the same meeting of the City Council as the public hearing on annexing territory into Community Facilities District No. 2015-2 or at the next available meeting.

5. Pursuant to Sections 53326(a) and 53327(b) of the Act, the undersigned expressly waives all applicable waiting periods for the election and waives the requirement for analysis and arguments relating to the special election and consents to not having such materials provided to the landowner in the ballot packet, and expressly waives any requirements as to the form of the ballot. The undersigned expressly waives all notice requirements relating to hearings and special elections (except for published notices required by the Act), and whether such requirements are found in the California Elections Code, the California Government Code or other laws or procedures, including but not limited to any notice provided for by compliance with the provisions of Section 4101 of the California Elections Code.

6. The undersigned hereby consents to and expressly waives any and all claims based on any irregularity, error, mistake or departure from the provisions of the Act or other laws of the State and any and all laws and requirements incorporated therein, and no step or action in any proceeding relative to annexing territory into Community Facilities District No. 2015-2 of the portion of the incorporated area of the City of Lake Elsinore or the special election therein shall be invalidated or affected by any such irregularity, error, mistake, or departure.

IN WITNESS WHEREOF, I hereunto set my hand this <u>18th</u> day of <u>August</u>, 2023.

VISTA EMERALD, LLC, a California limited liability company

By:

ENN CROWDER Name:

Title: MANAGING MEMBER

OWNER'S PROPERTY:

TRACT MAP OR PARCEL MAP NO. or PROJECT NO. <u>Tract No. 38378</u>

OWNER'S MAILING ADDRESS:

1020 Second Street,

Suite C

Encinitas, CA 92024

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY COUNCIL OF THE CITY OF LAKE ELSINORE THIS\_\_\_\_\_DAY OF\_\_\_\_\_, 20\_\_\_\_.

City Clerk of the City Council of the City of Lake Elsinore

Acknowledgment Regarding Property to be Included into Community Facilities District No. 2015-2 (Maintenance Services)

The developer/property owner of (Tract No. / Assessor's Parcel No.) 370-050-019, 370-050-020 & 370-050-032 hereby acknowledges that:

If the landscaping, drainage, lighting and eligible public improvements within the CommunityFacilities District No. 2015-2 (Maintenance Services) the maintenance areas of (Assessor's Parcel Nos.) 370-050-019, 370-050-020 & 370-050-032, which is to be included in the Community Facilities District No. 2015-2 (Maintenance Services) of the City of Lake Elsinore, are completed prior to the levy and collection of special taxes upon property within said tract for the maintenance of such landscape and improvements, the developer/property owner will continue to be responsible for and will maintain the landscaping, drainage, lighting, and eligible public improvements within at its sole and the City will not assume such maintenance areas expense, responsibility for the maintenance of such landscaping, drainage, lighting and eligible public improvements until such time as the City is able to collect such special taxes to pay the costs of the maintenance of such landscaping, drainage, lighting, and eligible public improvements.

DATED: 8/13/23

OWNER(S):

ERIN NOWDER (Print Name) (Signature)

MANAGING MEMBER

(Title)

#### **INSERT EXHIBIT A: BOUNDARY DESCRIPTION**

ALL THAT CERTAIN REAL PROPERTY SITUATED IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

PARCEL A:

PARCEL 2 AS SHOWN ON LOT LINE ADJUSTMENT BY THAT CERTAIN NOTICE OF LOT LINE ADJUSTMENT NO. 2020-00005, WHICH WAS RECORDED ON JUNE 24, 2020 AS INSTRUMENT NO. 2020-0272772 OFFICIAL RECORDS OF RIVERSIDE COUNTY; AND MORE PARTICULARLY DESCRIBED AS:

A PORTION OF PARCEL 5, AS SHOWN ON A MAP RECORDED IN BOOK 73, PAGE 44, OF RECORD OF SURVEYS, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, LYING NORTHERLY OF THE FOLLOWING DESCRIBED LINE:

BEGINNING AT A POINT ON THE WESTERLY LINE OF SAID PARCEL 5 DISTANT THEREON SOUTH 11°04'48" WEST, 322.89 FEET FROM THE NORTHWEST CORNER OF SAID PARCEL, SAID POINT BEING ALSO PARALLEL WITH AND DISTANT 96.00 FEET NORTHERLY FROM THE SOUTHERLY LINE OF SAID PARCEL 5; THENCE NORTH 87°36'07" EAST, 749.86 FEET PARALLEL WITH SAID SOUTHERLY LINE TO A POINT ON THE EASTERLY LINE OF SAID PARCEL 5, SAID POINT BEING ALSO THE WESTERLY RIGHT-OF-WAY LINE OF MISSION TRAIL, A 60 FOOT HALF-WIDTH, AND THE POINT OF TERMINUS.

APN: 370-050-032

PARCEL B:

THAT PORTION OF LOT 1 OF AMENDED MAP OF A PORTION OF SEDCO TRACT NO. 28, AS SHOWN BY MAP ON FILE IN BOOK 19, PAGE 37 OF MAPS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, TOGETHER WITH THAT PORTION OF THE ATCHISON, TOPEKA AND SANTA FE RAILWAY COMPANY RIGHT OF WAY PER DEED RECORDED APRIL 8, 1921, IN BOOK 543, PAGE 259 OF DEEDS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, AND TOGETHER WITH A PORTION OF SECTION 21 AND SECTION 22, TOWNSHIP 6 SOUTH, RANGE 4 WEST, SAN BERNARDINO BASE AND MERIDIAN, DESCRIBED AS FOLLOWS:

COMMENCING AT THE INTERSECTION OF THE NORTHWESTERLY RIGHT OF WAY LINE OF CORYDON STREET 60.00 FEET WIDE AND THE WESTERLY RIGHT OF WAY LINE OF MISSION TRAIL 60.00 FEET WIDE AS SHOWN ON RECORD OF SURVEY IN BOOK 19, PAGE 25, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA;

THENCE ALONG SAID WESTERLY RIGHT OF WAY LINE OF MISSION TRAIL NORTH 02° 27' WEST 610.00 FEET TO THE TRUE POINT OF BEGINNING;

THENCE CONTINUING ALONG SAID RIGHT OF WAY LINE NORTH 02° 27' WEST 420.00 FEET;

THENCE SOUTH 87° 33' WEST 603.30 FEET;

THENCE SOUTH 11° 03' 36" WEST 431.95 FEET TO A POINT ON A LINE PASSING THROUGH THE TRUE POINT OF BEGINNING HAVING A BEARING OF NORTH 87° 33' EAST;

THENCE ALONG SAID LINE NORTH 87° 33' EAST 704.21 FEET TO THE TRUE POINT OF BEGINNING.

SAID LAND IS ALSO KNOWN AS PARCEL 6 AS SHOWN BY MAP ON FILE IN BOOK 73, PAGE 44 OF RECORDS OF SURVEY, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA.

APN: 370-050-019

PARCEL C:

THAT PORTION OF LOT 1 OF AMENDED MAP OF A PORTION OF SEDCO TRACT NO. 28, AS SHOWN BY MAP ON FILE IN BOOK 19, PAGE 37 OF MAPS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, TOGETHER WITH THAT PORTION OF THE ATCHISON, TOPEKA AND SANTA FE RAILWAY COMPANY RIGHT OF WAY PER DEED RECORDED APRIL 8, 1921, IN BOOK 543, PAGE 259 OF DEEDS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, AND TOGETHER WITH A PORTION OF SECTION 21 AND SECTION 22, TOWNSHIP 6 SOUTH, RANGE 4 WEST, SAN BERNARDINO BASE AND MERIDIAN, DESCRIBED AS FOLLOWS:

COMMENCING AT THE INTERSECTION OF THE NORTHWESTERLY RIGHT OF WAY LINE OF CORYDON STREET 60.00 FEET WIDE AND THE WESTERLY RIGHT OF WAY LINE OF MISSION TRAIL 60.00 FEET WIDE AS SHOWN ON RECORD OF SURVEY IN BOOK 19, PAGE 25, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA;

THENCE ALONG SAID WESTERLY RIGHT OF WAY LINE OF MISSION TRAIL NORTH 02° 27' WEST 1030.00 FEET TO THE TRUE POINT OF BEGINNING;

THENCE CONTINUING ALONG SAID RIGHT OF WAY LINE NORTH 02° 27' WEST 544.06 FEET;

THENCE SOUTH 87° 27' 07" WEST 149.96 FEET;

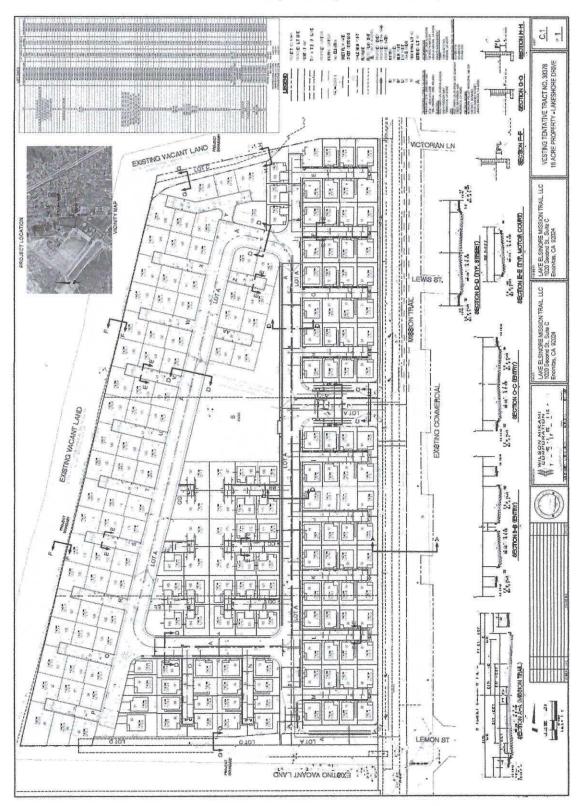
THENCE SOUTH 74° 45' 10" WEST 350.00 FEET;

THENCE SOUTH 11° 03' 36" WEST 479.54 FEET TO A POINT ON A LINE PASSING THROUGH THE TRUE POINT OF BEGINNING HAVING A BEARING OF NORTH 87° 33' EAST;

THENCE NORTH 87° 33' EAST 603.30 FEET TO THE TRUE POINT OF BEGINNING.

SAID LAND IS ALSO KNOWN AS PARCEL 7 AS SHOWN BY MAP ON FILE IN BOOK 73, PAGE 44 OF RECORDS OF SURVEY, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA.

APN: 370-050-020



**INSERT EXHIBIT B: TRACT/PARCEL/SUBDIVISION MAP** 

## EXHIBIT F

# NOTICE OF PUBLIC HEARING

# NOTICE OF PUBLIC HEARING ON INTENTION TO ANNEX TERRITORY TO AN EXISTING COMMUNITY FACILITIES DISTRICT 2015-2 (MAINTENANCE SERVICES) (ANNEXATION NO. 19)

**NOTICE IS HEREBY GIVEN** that the City Council of the City of Lake Elsinore on September 12, 2023 adopted its Resolution No. 2023-\_\_\_\_, in which it declared its intention to annex territory to existing Community Facilities District No. 2015-2 (Maintenance Services) (the "CFD No. 2015-2"), and to levy a special tax to pay for certain maintenance services, all pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, Chapter 2.5, Part 1, Division 2, Title 5 of the California Government Code. The resolution describes the territory to be annexed and describes the rate and method of apportionment of the proposed special tax. No change in the tax levied in the existing CFD No. 2015-2 is proposed.

**NOTICE IS HEREBY FURTHER GIVEN** that the City Council has fixed 7:00 p.m., or as soon thereafter as practicable, Tuesday, October 24, 2023 in the City Council Chambers located at 183 N Main St., Lake Elsinore, California 92530, as the time and place when and where the City Council will conduct a public hearing on the annexation of territory to CFD No. 2015-2. At the hearing, the testimony of all interest persons for or against the annexation of the territory or the levying of the special taxes will be heard. If and to the extent participation in the October 24, 2023 meeting must occur by teleconference, videoconference, or other electronic means authorized by the Ralph M. Brown Act or an Executive Order of the Governor of California, the means and methods for participating the meeting shall be posted on the Agenda for said meeting, which shall be posted at least 72 hours prior to the meeting on the City of Lake Elsinore (www.lake-elsinore.org), and outside of City Hall at 130 S. Main Street, Lake Elsinore, CA 92530. A copy of the Agenda will be made available upon request to the Lake Elsinore City Clerk's office at 951-674-3124; Ext. 262

DATED: \_\_\_\_\_, 20\_\_\_\_

City Clerk of the City of Lake Elsinore

EXHIBIT G

BALLOT

#### SPECIAL TAX ELECTION CITY OF LAKE ELSINORE

#### ANNEXATION OF TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 2015-2 (MAINTENANCE SERVICES) ANNEXATION NO. 19

## (October 24, 2023)

This ballot is for the use of the authorized representative of the following owner of land within Annexation No. 19 of the Community Facilities District No. 2015-2 (Maintenance Services) ("CFD No. 2015-2") of the City of Lake Elsinore:

	<u>Number of Acres</u>	
Name of Landowner	Owned	Total Votes
Vista Emerald, LLC	18.07	19

According to the provisions of the Mello-Roos Community Facilities Act of 1982, and resolutions of the City Council (the "Council") of the City of Lake Elsinore (the "City"), the above-named landowner is entitled to cast the number of votes shown above under the heading "Total Votes," representing the total votes for the property owned by said landowner. The City has sent the enclosed ballot to you so that you may vote on whether or not to approve the special tax.

This special tax ballot is for the use of the property owner of the parcels identified below, which parcels are located within the territory proposed to be annexed to the CFD No. 2015-2, City of Lake Elsinore, County of Riverside, State of California. Please advise the City Clerk, at (951) 674-3124 x 261 if the name set forth below is incorrect or if you are no longer one of the owners of these parcels. This special tax ballot may be used to express either support for or opposition to the proposed special tax. To be counted, this special tax ballot must be signed below by the owner or, if the owner is not an individual, by an authorized representative of the owner. The ballot must then be delivered to the City Clerk, either by mail or in person, as follows:

#### Mail

**Delivery:** If by mail, place ballot in the return envelope provided, and mail no later than <u>October 10, 2023</u>, two calendar weeks prior to the date set for the election. Mailing later than this deadline creates the risk that the special tax ballot may not be received in time to be counted.

Personal

**Delivery:** If in person, deliver to the City Clerk at any time up to 7:00 p.m. on October 24, 2023, at the Clerk's office at 130 N Main St. Lake Elsinore, CA 92530.

However delivered, this ballot must be received by the Clerk prior to the close of the public meeting on October 24, 2023.

Very truly yours,

Candice Alvarez, MMC, City Clerk

# TO CAST THIS BALLOT, PLEASE RETURN THIS ENTIRE PAGE.

# OFFICIAL SPECIAL TAX BALLOT

Name & Address of Property Owner:	Assessor's Parcel Number(s):
Vista Emerald, LLC Attn: Erin Crowder 1020 Second Street, Suite C	370-050-019, 370-050-020, 370-050-032
Encinitas, CA 92024	

## ANNEXATION OF TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 2015-2 (MAINTENANCE SERVICES) ANNEXATION NO. 19

# AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT

SPECIAL TAX BALLOT MEASURE	MARK "YES" OR "NO" WITH AN "X":
Shall the City Council of the City of Lake Elsinore be authorized to levy a special tax on an annual basis at the rates and apportioned as described in Exhibit C to the Resolution Declaring its Intention to	YES
Annex Territory to Community Facilities District No. 2015-2 (Maintenance Services) adopted by the City Council on September 12, 2023 (the "Resolution"), which is incorporated herein by this reference, within the territory identified on the map entitled "Annexation Map No. 19 of Community Facilities District No. 2015-2 (Maintenance Services) City of Lake Elsinore" to finance certain services as set forth in Section 4 to the Resolution (including incidental expenses) and shall an appropriation limit be established for Community Facilities District No. 2015-2 (Maintenance Services)	NO
in the amount of special taxes collected?	

#### Certification for Special Election Ballot

The undersigned is an authorized representative of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on \_\_\_\_\_, 20\_\_.

Erin Crowder Managing Member

Signature

Print Name

Title