

8) **Second Reading of an Ordinance Authorizing the Levy of Special Taxes for Annexation No. 19 into Community Facilities District No. 2015-2 (Maintenance Services) for Coastal Mission Trails**

Adopt by title only and waive further reading of AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAKE ELSINORE, CALIFORNIA, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2015-2 OF THE CITY OF LAKE ELSINORE (MAINTENANCE SERVICES), AMENDING ORDINANCE NO. 2016-1359 AND AUTHORIZING THE LEVY OF SPECIAL TAXES.



REPORT TO CITY COUNCIL

To: Honorable Mayor and Members of the City Council

From: Jason Simpson, City Manager

Prepared by: Candice Alvarez, MMC, City Clerk

Date: January 9, 2024

Subject: Second Reading of an Ordinance Authorizing the Levy of Special Taxes for Annexation No. 19 into Community Facilities District No. 2015-2 (Maintenance Services) for Coastal Mission Trails

Recommendation

Adopt by title only and waive further reading of AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAKE ELSINORE, CALIFORNIA, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2015-2 OF THE CITY OF LAKE ELSINORE (MAINTENANCE SERVICES), AMENDING ORDINANCE NO. 2016-1359 AND AUTHORIZING THE LEVY OF SPECIAL TAXES.

Background/Discussion

At its Regular meeting on December 12, 2023, the City Council introduced by title only and waived further reading of the Ordinance.

Attachments

Attachment 1 - Ordinance



ORDINANCE NO. 2023-1492

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAKE ELSINORE, CALIFORNIA, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2015-2 OF THE CITY OF LAKE ELSINORE (MAINTENANCE SERVICES), AMENDING ORDINANCE NO. 2016-1359 AND AUTHORIZING THE LEVY OF SPECIAL TAXES

WHEREAS, pursuant to the Mello-Roos Community Facilities Act of 1982 (the "Act"), on July 28, 2015, the City Council (the "City Council") of the City of Lake Elsinore (the "City") adopted Resolution No. 15-078 establishing Community Facilities District No. 2015-2 (Maintenance Services) of the City of Lake Elsinore, County of Riverside, State of California (the "CFD No. 2015-2") for the purpose of levying special taxes on parcels of taxable property therein for the purpose of providing certain services (the "Services"), which are necessary to meet increased demands placed upon the City and are described in Exhibit A attached hereto; and

WHEREAS, on May 10, 2016, the City Council adopted Ordinance No. 2016-1359 entitled, "An Ordinance of the City of Council of the City of Lake Elsinore, California, acting in its capacity as the legislative body of Community Facilities District No. 2015-2 of the City of Lake Elsinore (Maintenance Services) authorizing the levy of special tax" ("Ordinance No. 2015-1359"), pursuant to which the City Council levied special taxes with the CFD No. 2015-2; and

WHEREAS, on September 12, 2023, the City Council adopted Resolution No. 2023-76 entitled "A Resolution of the City Council of the City of Lake Elsinore Declaring its Intention to Annex Territory into Community Facilities District No. 2015-2 (Maintenance Services) of the City of Lake Elsinore, Adopting a Map of the Area to be Proposed (Annexation No. 19) and Authorizing the Levy of a Special Taxes Therein" (the "Resolution of Intention") declaring its intention to annex certain territory to the CFD No. 2015-2 and to levy special taxes within that territory to provide the Services as described in the Resolution of Intention and setting a special public hearing on the proposed annexation for October 24, 2023; and

WHEREAS, the City Council continued the public hearing until November 14, 2023; and

WHEREAS, the City Council further continued the public hearing until December 12, 2023; and

WHEREAS, notice was published as required by the Act relative to the intention of the City Council to annex certain territory to the CFD No. 2015-2, to levy special taxes therein to provide the Services, and to set the time and place of said public hearing; and

WHEREAS, on December 12, 2023, at the time and place specified in said published notice, the City Council opened and held a public hearing as required by the Act relative to the annexation of territory in to the CFD No. 2015-2, the levy of the special taxes therein, and the provision of Services by the CFD No. 2015-2; and

WHEREAS, at said public hearing all persons desiring to be heard on all matters pertaining to the annexation of territory to the CFD No. 2015-2, the levy of the special taxes therein, and the provision of Services therein were heard, and a full and fair hearing was held; and

WHEREAS, subsequent to said public hearing, the City Council adopted Resolution No. 2023-96 entitled “A Resolution of the City Council of the City of Lake Elsinore, California, Calling an Election to Submit to the Qualified Electors the Question of Levying a Special Tax Within the Area Proposed to be Annexed to Community Facilities District No. 2015-2 (Maintenance Services) (Annexation No. 19)” (the “Resolution Calling the Election”) on December 12, 2023, wherein the City Council submitted the question of levying a special tax in territory proposed to be annexed to the CFD No. 2015-2 at the rate and according to the method of apportionment described therein; and

WHEREAS, at said special election on December 12, 2023, the qualified electors of the territory proposed to be annexed to the CFD No. 2015-2 approved said propositions as described in the Resolution Calling the Special Election by more than the two-thirds vote required by the Act; and

WHEREAS, subsequent to said special election, the City Council adopted Resolution No. 2023-97 entitled “A Resolution of the City Council of the City of Lake Elsinore, California, Declaring the Election Results for Community Facilities District No. 2015-2 (Maintenance Services) (Annexation No. 19)” wherein the City Council determined that the territory proposed to be annexed was added to the CFD No. 2015-2 (such territory being referred to herein as “Annexation No. 19”).

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKE ELSINORE, ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2015-2 (MAINTENANCE SERVICES) OF THE CITY OF LAKE ELSINORE, DOES ORDAIN AS FOLLOWS:

Section 1. Recitals. The foregoing recitals are true and correct.

Section 2. Amendment to Exhibit B of Ordinance No. 2016-1359. Ordinance No. 2016-1359 is hereby amended by including Exhibit B to Ordinance No. 2016-1359 attached hereto.

Section 3. Amendment to Section 2 of Ordinance No. 2016-1359. Section 2 of Ordinance No. 2016-1359 is hereby amended by deleting it in its entirety and replacing it with the following:

Section 2. By the passage of this Ordinance, the City Council authorizes and levies special taxes within the District which are subject to taxation which are identified in Exhibit B attached hereto, pursuant to Sections 53328 and 53340 of the Act at the rates and in accordance with the rate and method of apportionment set forth in Exhibit A attached hereto, which is incorporated by reference herein (the “Rate and Method”). The special taxes are hereby levied commencing the fiscal year specified in the Rate and Method and in each fiscal year thereafter so long as the services authorized to be finance by the District, are provided through such financing within the District.

Section 4. Future Annexations. The annexation of additional territory into the CFD No. 2015-2 was contemplated as part of the adoption of Resolution No. 15-066. The boundaries of the territory within which any property may annex to the CFD No. 2015-2 are more particularly described and shown on that certain map entitled “Boundaries – Potential Annexation Area Community Facilities District No. 2015-2 (Maintenance Services) City of Lake Elsinore, County of Riverside, State of California,” as recorded on August 19, 2015 in Book 78 of Maps of Assessment and Community Facilities District, at Page 74, and as Document No. 2015-0369598 in the official records of the County of Riverside. Following a public hearing and the adoption of resolutions required by the Act for any additional annexations of property within said potential annexation area, Revised Exhibit B of Ordinance No. 2016-1359 shall be further amended to include any additional territory annexed to the CFD No. 2015-2. The City Council hereby authorizes and directs the officers, employees, and agents of the City to take all actions and do all things which they, or any of them, may deem necessary or desirable to accomplish the purposes of this Section 4 of this Ordinance to further include Exhibit B to Ordinance No. 2016-1359.

Section 5. Severability. If for any reason any portion of this Ordinance is found to be invalid, or if the special taxes found inapplicable to any particular parcel within the CFD No. 2015-2, by a court of competent jurisdiction, the balance of this Ordinance and the application of the special tax to the remaining parcels within the CFD No. 2015-2 shall not be affected.

Section 6. Authorization to Publish Ordinance. The Mayor shall sign this Ordinance and the City Clerk shall attest thereto and shall, within fifteen (15) days of its adoption, cause it or a summary of it to be published at least once in The Press Enterprise, a newspaper of general circulation published and circulated in the City and the CFD No. 2015-2.

Section 7. Effective Date. This Ordinance shall take effect and shall be in force thirty (30) days after the date of its adoption, at which time Revised Exhibit B will include Exhibit B to Ordinance No. 2016-1359 and Section 2 of Ordinance No. 2016-1359 will be amended as described herein.

Passed, Approved, and Adopted at a regular meeting of the City Council of the City of Lake Elsinore, California, on this 9th day of January 2024.

Steve Manos
Mayor

Attest:

Candice Alvarez, MMC
City Clerk

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE) ss.
CITY OF LAKE ELSINORE)

I, Candice Alvarez, MMC, City Clerk of the City of Lake Elsinore, California, do hereby certify that Ordinance No. 2023-1492 was introduced by the City Council of the City of Lake Elsinore, California, at its Regular meeting of December 12, 2023 and adopted at its Regular meeting of January 9, 2024 and that the same was adopted by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Candice Alvarez, MMC
City Clerk

EXHIBIT A

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

TAX ZONE SUMMARY

Annexati	Tax	Tract APN	Fiscal Year	Maximum Special	Maximum Special Tax	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, LP
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; 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**

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.

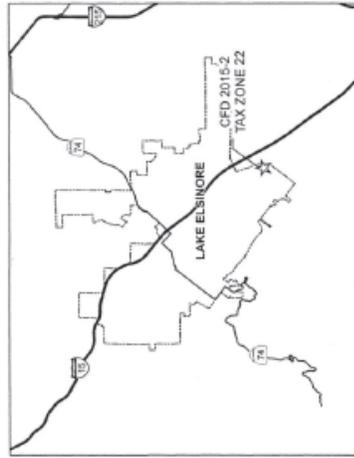
THE BOUNDARIES OF WHICH COMMUNITY FACILITIES DISTRICT ARE SHOWN AND DESCRIBED ON THE MAP THEREOF WHICH WAS PREVIOUSLY RECORDED ON AUGUST 13, 2015 IN BOOK 78 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AT PAGE 73 AND AS INSTRUMENT NO. 2015-0361493 IN THE OFFICE OF THE COUNTY RECORDER OF THE 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 12th DAY OF September 2023, BY RESOLUTION NO. 2023-16


CITY CLERK
CITY OF LAKE ELSINORE

FILED IN THE OFFICE OF THE CITY CLERK, CITY OF LAKE ELSINORE THIS 18th DAY OF September, 2023.


CITY CLERK
CITY OF LAKE ELSINORE



SPICER CONSULTING
C. O. U. T.
THIS ANNEXATION MAP CORRECTLY SHOWS THE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE CITY OF LAKE ELSINORE, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCEL REFER TO THE COUNTY ASSESSOR MAPS FOR FISCAL YEAR 2023-24.

ANNEXATION MAP NO. 19

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

SHEET 1 OF 1 SHEET

RECORDED THIS 18th DAY OF September, 2023 AT THE HOUR OF 0:18 O'CLOCK P.M IN BOOK 71 PAGE 73 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

FEE: 49 NO.: 2023-0271584
PETER ALDANA, ASSESSOR, COUNTY CLERK, RECORDER
BY:  DEPUTY



LEGEND

-  ANNEXATION AREA BOUNDARY
-  PARCEL LINE
-  CITY BOUNDARY
-  ASSESSOR PARCEL NUMBER
-  TAX ZONE



City 78/74

SHEET 1 OF 1 SHEET

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 12:35 O'CLOCK P.M. IN BOOK 26
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.

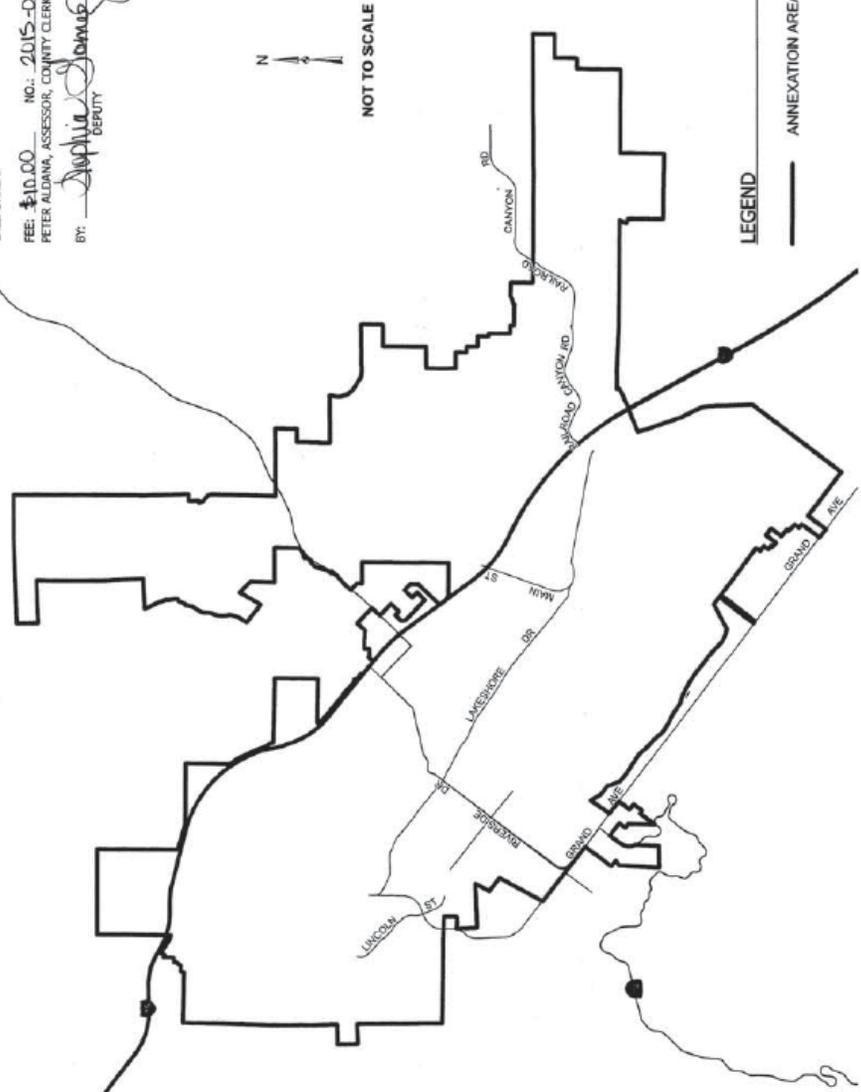
FEES: \$10.00 NO.: 2015-03461598
PETER ALDANA, ASSESSOR, COUNTY CLERK, RECORDER
BY: *[Signature]*
DEPUTY

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
LAKE ELSINORE AT A REGULAR MEETING THEREOF, HELD ON
the 19th DAY OF August, 2015,
BY ITS RESOLUTION NO. 2015-0164.

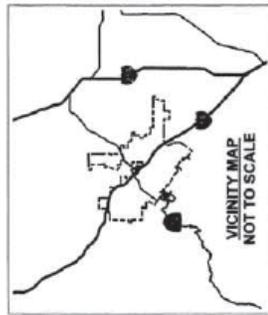
[Signature]
Diana Garcia, Acting City Clerk
CITY OF LAKE ELSINORE

FILED IN THE OFFICE OF THE CITY CLERK, CITY OF LAKE
ELSINORE THIS 19th DAY OF August, 2015.

[Signature]
Diana Garcia, Acting City Clerk
CITY OF LAKE ELSINORE



LEGEND
— ANNEXATION AREA BOUNDARY



ALBERT A
WEBB
ASSOCIATES
Professional Consultants

H.C. 15-0228

EXHIBIT B**COMMUNITY FACILITIES DISTRICT NO. 2015-2 (MAINTENANCE SERVICES)
SPECIAL TAX FISCAL YEAR 2022-23****(Effective as of February 28, 2023)****ASSESSOR'S PARCEL NUMBERS**

Annexation	Zone	Owner	Assessor's Parcel Numbers
Original	1	Tractor Supply	377-120-068
1	2	Pardee Homes	See Below
2	3	Pasadena Industrial Park, LLC	377-120-032, -043 thru -047, -069, and -071
3	4	ARI Chaney Street, LLC	377-140-028 thru -030, -032 thru -035, -038 thru -041, -044 thru -046
4	5	LE Cottage Lane, LLC	See Next Page
5	6	Lake Elsinore CCR, LLC	365-030-048
6	7	Pardee Home	See Next Page
7	8	Central Plaza	377-081-002 thru -009
8	9	Nichols Rd Partners, LLC	389-200-038 (por.), 389-210-008 (por.), 389-210-032, 389-210-034, and 389-210-036 (por.)
8	10	Nichols Rd Partners, LLC	389-200-046, -049, and -053
9	11	Donald S. Clurman & Three Strands Properties, LLC & Spectrum Communities, LLC	See Next Page
10	12	JLJ, LP	See Next Page
11	13	SRZ Yuma, LLC	377-081-035
12	14	SPT AREP III Tuscany Associates	349-240-006, -043, -044, -045, -046, -047, -054, -055, -056 and 349-380-024, -025
12	15	SPT AREP III Tuscany Associates	349-240-034, -038, -072, -075
13	16	Wal-Mart Real Estate Business Trust	377-090-052, -053, -054, -055, -056, -057
14	17	Tri Pointe Homes IE-SD, Inc.	363-940-038
15	18	Boos-Up Lake Elsinore	377-243-024
16	19	Pennington Industrial, LLC	377-160-051, -052, -053
17	20	Lake Elsinore Lakeshore, LLC and Erin Crowder	379-230-001 and 379-230-002
18	21	Tri Pointe Homes IE-SD, Inc.	379-060-005, -022, and -027
19	22	Vista Emerald, LLC	370-050-019, -020, -032

EXHIBIT B (cont.)

**ANNEXATION NO. 1
ASSESSOR'S PARCEL NUMBERS**

Assessor's Parcel Numbers								
358710001	358710002	358710003	358710004	358710005	358710006	358710007	358710008	358710009
358710010	358710011	358710012	358710013	358710014	358710015	358710016	358710017	358710018
358710019	358710020	358710021	358710022	358710023	358710024	358710025	358710026	358710027
358710028	358710029	358710030	358710031	358710032	358710033	358710034	358710035	358710036
358710037	358710038	358710039	358710040	358710041	358711001	358711002	358711003	358711004
358711005	358711006	358711007	358712001	358712002	358712003	358712004	358712005	358712006
358712007	358712008	358712009	358712010	358712011	358712012	358712013	358712014	358712015
358712016	358712017	358712018	358712019	358712020	358712021	358712022	358712023	358712024
358712025	358712026							

**ANNEXATION NO. 4
ASSESSOR'S PARCEL NUMBERS**

Assessor's Parcel Numbers								
379490004	379490005	379490006	379490007	379490008	379490009	379490010	379491001	379491002
379491003	379491004	379491005	379491006	379491007	379491008	379491010	379491011	379491012
379491013	379491014	379491017	379491018	379491019	379491020	379491021	379491022	379491023
379491024	379491025	379491026	379491027	379491028	379491029	379491030	379491031	379491032
379491033	379491034	379491035	379491036	379491037				

**ANNEXATION NO. 6
ASSESSOR'S PARCEL NUMBERS**

Assessor's Parcel Numbers								
379051001	379051002	379051003	379051004	379051005	379051006	379051007	379051009	379051010
379051011	379051013	379051014	379051015	379051016	379051018	379051019	379051020	379051021
379051023	379051024	379051025	379051026	379051027	379051028	379051029	379051031	379051032
379051033	379051034	379051035	379051036	379051037	379051038	379051040	379051041	379051042
379051043	379051045	379051046	379051047	379051048	379051049	379051051	379051052	379051053
379051054	379051055	379051056	379051057	379051058	379051061	379051062	379051063	379051064
379051066	379051067	379051068	379051069	379051071	379051072	379051073	379051074	379051075
379051077	379051078	379051079	379051080	379051081	379051083	379051084	379051085	379051086
379051087	379051089	379051090	379051091	379051092	379052001	379052002	379052003	379052004
379052005	379052006	379052007	379052008	379052009	379052011	379052012	379052013	379052014
379052016	379052017	379052018	379052019	379052020	379052022	379052023	379052024	379052025
379052026	379052027	379052028	379052029	379052031	379052032	379052033	379052034	379052035
379052036	379052037	379052038	379052039	379052040	379052042	379052043	379052044	379052045
379052046	379052047	379052049	379052050	379052051	379052052	379052053	379052054	379052056

Assessor's Parcel Numbers

379052057	379052058	379052059	379052060	379052061	379052062	379052064	379052065	379052066
379052067	379052068	379052087	379052088	379052089	379052090	379052091	379052092	379052094
379052095	379052096	379052097	379052098	379053001	379053002	379053003	379053004	379053005
379053006	379053007	379053008	379053009	379053010	379053011	379053012	379053014	379053015
379053016								

**ANNEXATION NO. 9
ASSESSOR'S PARCEL NUMBERS****Assessor's Parcel Numbers**

347110021	347580007	347580001	347580002	347580003	347580004	347580005	347580006	347581001
347581002	347581003	347581004	347581005	347581006	347581007	347581008	347582001	347582002
347582003	347582004	347582005	347582006	347582007	347582008	347582009	347580010	347582023
347582019	347582018	347582017	347582016	347582015	347582014	347582013	347582012	347582021
347560012	347560013	347560014	347560015	347560016	347560017	347560018	347560019	347560043
347560020	347560021	347560022	347560023	347560024	347560025	347560026	347560027	347560028
347560044	347560029	347560030	347560031	347560032	347560033	347560034	347560035	347560036
347560037	347560038	347560039	347560040	347560041	347560042	347560001	347560002	347560003
347560004	347560005	347560006	347560007	347560008	347560009	347560010	347560011	347570001
347570002	347570003	347570004	347570005	347570006	347570007	347570008	347570009	347570010
347570011	347570012	347570013	347570014	347561001	347561002	347561003	347561004	347561005
347561006	347561007	347561008	347561009	347561010	347561011	347561012	347561013	347561014
347561015	347561016	347561017	347561018	347570015	347570016	347570017	347570018	347570019
347570020	347570021	347570022	347571001	347571002	347571003	347571004	347571005	347571006
347571007	347571008	347571009	347571010	347571011	347571012	347571013	347571014	347571015
347571016	347571017	347571018	347571019	347571020	347571021	347571022	347571023	347571024
347571025	347571026	347571027	347571028	347571029	347562001	347562002	347562003	347562004
347562005	347562006	347562007	347562008	347562009	347562010	347562011	347562012	347562013
347562014	347562015	347562016	347562017					

EXHIBIT B (cont.)

**ANNEXATION NO. 10
ASSESSOR'S PARCEL NUMBERS**

Assessor's Parcel Numbers								
373071040	373074054	373074040	373074047	373074033	373074026	373074017	373074002	373074007
373074049	373074035	373074042	373074028	373074022	373074013	373074018	373074003	373074008
373074050	373074036	373074043	373074029	373074023	373074014	373074019	373074004	373074009
373074051	373074037	373074044	373074030	373074024	373074015	373074020	373074005	373074010
373074052	373074038	373074045	373074031	373074025	373074016	373074001	373074006	373074011
373074053	373074039	373074046	373074032					