

APPENDIX A

**RATES AND METHOD OF APPORTIONMENT OF SPECIAL TAXES
FOR COMMUNITY FACILITIES DISTRICT NO. 1
(MIRA LOMA AREA) OF
JURUPA COMMUNITY SERVICES DISTRICT**

A Special Tax, the "Special Tax(es)" (defined below), shall be applicable to each Parcel (defined below) located in Community Facilities District No. 1 (Mira Loma Area) of Jurupa Community Services District (hereinafter "CFD No. 1"). The amount of Special Tax to be collected from a Parcel in any Fiscal Year (defined below) shall be determined by the Board of Directors (hereinafter the "Board") of Jurupa Community Services District (hereinafter the "District"), acting in its capacity as the legislative body of CFD No. 1, in accordance with the rates and method of apportionment described below. All of the property in CFD No. 1, unless exempted by law or Section E below, shall be taxed for the purposes, to the extent, and in the manner provided herein.

A. DEFINITIONS

"Annexation Area" means the territory between the southerly boundary of CFD No. 1 on the north and Belgrave Avenue on the south and between Haenar Avenue on the west and Etiwanda Avenue on the east which is expected to be annexed to CFD No. 1

"Assessor's Parcel Map" means an official map of the County Assessor of the County of Riverside designating parcels by Assessor's Parcel Number.

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"Fiscal Year" means the period starting on July 1 of any year and ending the following June 30.

"Integrated Financing District" means those Parcels within the boundaries of Integrated Financing District No. 1 (Mira Loma Area) of Jurupa Community Services District.

"Maximum Special Tax Rate" means the Rate of Maximum Special Tax, specified in Section C below, that can be levied by the Board in any Fiscal Year on a Parcel.

"Ordinance No. 73" means Ordinance No. 73, an Ordinance of Jurupa Community Services District Determining to Proceed with the Establishment of and Establishing Integrated Financing District No. 1 (Mira Loma Area) of Jurupa Community Services District, County of Riverside, State of California, Levying Contingent Assessments on Parcels of Land Therein, and Determining That Such Contingent Assessments Shall be Adjusted Annually by an Interest Rate Equal to the Average Rate of Interest on the Bonds of Community Facilities District No. 1 (Mira Loma Area) of Jurupa Community Services District, County of Riverside, State of California, adopted by the Board on July 14, 1988.

"Parcel" means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number as of the date of the levy of the Special Taxes for each Fiscal Year.

"Special Tax Requirement" means that amount required in any Fiscal Year to pay: (1) debt service on all bonds or other indebtedness of CFD No. 1, (2) costs incurred by the District and CFD No. 1 in the annual levy and collection of the Special Taxes, (3) the administration costs of the District and CFD No. 1, and (4) any amounts required to replenish any reserve funds established in association with bonds issued and sold for CFD No. 1.

"Special Tax(es)" means the Special Tax to be levied in each Fiscal Year on all Parcels to fund the Special Tax Requirement.

"Taxable Acre" means an acre or portion of an acre of a Parcel, exclusive of property exempted by law or by the provisions of Section E below, as indicated by the latest Assessor's Parcel Map for each Fiscal Year.

"Tax Rate Zone" refers to any of the eight (8) Tax Rate Zones listed in Table 1 hereof to which a Parcel is assigned as shown on the map of the boundaries of CFD No. 1, and to Tax Rate Zones 9, 10, 11, 12, and 13 in the Annexation Area.

B. ASSIGNMENT TO TAX RATE ZONE

For purposes of determining the applicable Maximum Special Tax Rate as specified in Table 1 in Section C below, Parcels shall be assigned to one of the Tax Rate Zones as follows:

- (1) Parcels not within the Day Creek Drainage Area and tributary to the Hamner Avenue Sewer shall be assigned to Tax Rate Zone 1.

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- (2) Parcels within the Day Creek Drainage Area and tributary to the Hamner Avenue Sewer shall be assigned to Tax Rate Zone 2.
- (3) Parcels within the Day Creek Drainage Area and tributary to the Mission Boulevard and Etiwanda Avenue Sewers shall be assigned to Tax Rate Zone 3.
- (4) Parcels not within the Day Creek Drainage Area and tributary to the Etiwanda Avenue Sewer shall be assigned to Tax Rate Zone 4.
- (5) Parcels within the Day Creek Drainage Area and tributary to the Etiwanda Avenue Sewer shall be assigned to Tax Rate Zone 5.
- (6) Parcels tributary to the Riverside Avenue Sewer shall be assigned to Tax Rate Zone 6.
- (7) Parcels east of Wineville Avenue and tributary to the Harrel Avenue Sewer shall be assigned to Tax Rate Zone 7.
- (8) Parcels west of Wineville Avenue and tributary to the Wineville Avenue Sewer shall be assigned to Tax Rate Zone 8.
- (9) Parcels within the Annexation Area located between Hamner Avenue on the west and Interstate Highway 15 on the east and between the southerly boundary of CFD No. 1 on the north and Bellegrave Avenue on the south shall be assigned to Tax Rate Zone 9.

- (10) Parcels within the Annexation Area located between the boundaries of Tax Rate Zone 6 on both the west and east and between Riverside Avenue on the north and the northerly boundary of the property owned by Southern California Edison Company on the south shall be assigned to Tax Rate Zone 10.
- (11) Parcels within the Annexation Area located between Interstate Highway 15 on the west and the Day Creek Drainage Channel on the east, and between a line starting at the intersection of Interstate Highway 15 and the southerly boundary of CFD No. 1 comprised of the southerly boundary of CFD No. 1 for a distance of approximately 1,000 feet, and the southerly boundary of the property owned by Southern California Edison Company for a distance of approximately 650 feet on the north, and Bellegrave Avenue on the south shall be assigned to Tax Rate Zone 11.
- (12) Parcels within the Annexation Area located between Wineville Avenue on the west and the Day Creek Drainage Channel on the east, and between a line starting at the intersection of the Day Creek Drainage Channel and the southerly boundary of CFD No. 1 comprised of the southerly boundary of CFD No. 1 for a distance of approximately 2,700 feet, and the southerly boundary of the property owned by Southern California Edison Company for a distance of approximately 1,360 feet on the north, and a line located approximately 600 feet south and parallel with a line which would be a westerly extension of the centerline of Harrel Avenue on the south.
- (13) Parcels within the Annexation Area located between the Day Creek Drainage Channel on the west and Etiwanda Avenue and between the southerly boundary of CFD No. 1 on the north and Bellegrave Avenue on the south on the east shall be assigned to Tax Rate Zone 13.

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A listing of Parcels within Tax Rate Zones 1, 2, 3, 4, 5, 6, 7, and 8 as of August 21, 1991, is included as Attachment "A".

The Board shall determine for each Fiscal Year, as necessary, the Tax Rate Zones of all Parcels.

C. MAXIMUM SPECIAL TAX RATES

The Maximum Special Tax Rates per Taxable Acre for Parcels within each Tax Rate Zone for each Fiscal Year shall be the amounts set forth in Table 1 below.

**TABLE 1
MAXIMUM SPECIAL TAX RATES**

<u>TAX RATE ZONE</u>	<u>MAXIMUM TAX RATE</u>
1	\$4,300 per Taxable Acre
2	\$5,300 per Taxable Acre
3	\$4,700 per Taxable Acre
4	\$2,800 per Taxable Acre
5	\$4,100 per Taxable Acre
6	\$5,500 per Taxable Acre
7	\$5,100 per Taxable Acre
8	\$4,400 per Taxable Acre
9	\$5,500 per Taxable Acre
10	\$5,500 per Taxable Acre
11	\$5,500 per Taxable Acre
12	\$5,500 per Taxable Acre
13	\$5,500 per Taxable Acre

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAXES

On or prior to August 1 of each year, the Board shall determine the Special Tax Requirement and shall levy the Special Taxes as follows:

First: The Special Taxes shall be levied on all Parcels, exclusive of property exempt from Special Tax pursuant to Section E below, at 85 percent of the Maximum Special Tax Rates for such Parcels;

Second: If additional funds are needed after the first step has been completed, the levy of Special Taxes on all Parcels, exclusive of property exempt from Special Tax pursuant to Section E below, shall be proportionately increased as necessary up to 100 percent of the Maximum Special Tax Rates for such Parcels to produce revenues equal to the Special Tax Requirement; or

If excess funds will be collected after the first step has been completed, the levy of the Special Taxes on all Parcels, exclusive of property exempt from Special Tax pursuant to Section E below, shall be proportionately decreased until the revenues produced thereby will be equal to the Special Tax Requirement.

Notwithstanding the preceding provisions of this Section D, if at the time of the levy of the Special Taxes for any Fiscal Year bonds have not been sold to finance the construction of sewer facilities for any Tax Rate Zone or to finance the construction of water facilities for Tax Rate Zones 9, 10, 11, 12, or 13. The Maximum Special Tax Rate for that Tax Rate Zone shall be reduced by the portion thereof relating to debt service on such bonds, and the Special Taxes shall be levied on all Parcels in that Tax Rate Zone based on such reduced Maximum Special Tax Rates.

Further, notwithstanding the preceding provisions of this Section D, if at the time of the levy of the Special Taxes for any Fiscal Year, any parcel which was previously not subject to the levy of Special Taxes as a result of being within the Integrated Financing District has become subject to the Levy of Special Taxes pursuant to Ordinance No. 73, the portion of the Maximum Special Tax Rate for the Tax Rate Zone where the Parcel is located relating to debt service on bonds sold to finance the construction of sewer facilities shall be reduced as determined by the Board to be appropriate to reflect the addition of the Taxable Acreage of the Parcel to the total Taxable Acreage of all Parcels in that Tax Rate Zone.

Further notwithstanding the preceding provisions of this Section D, the Board shall not levy the Special Taxes on any Parcels in the Annexation Area (Tax Rate Zones 9, 10, 11, 12, and 13) until such Parcels are annexed to CFD No. 1.

E. EXEMPTIONS

The Board shall not levy a Special Tax on:

- Properties owned by state, federal, or other local governments, except as otherwise provided in Section 53317.3 of the Government Code; and
- Any property in residential use on the date of election on the question of the levy of the Special Taxes, as determined by the Board, so long as that use continues. However, when the use of any such property changes from residential to another use, the property will be subject to the apportionment and levy of Special Taxes pursuant to Section D above.

Parcels or portion of Parcels conveyed or irrevocably offered for dedication to a public agency after formation of CFD No 1, and not otherwise exempt pursuant to this Section E, shall be subject to the levy of the Special Taxes pursuant to Section 53317.3 or Section 53317.5 of the Government Code and shall be assigned to a Tax Rate Zone pursuant to Section B. However, at the direction of the Board, such Parcels may be exempted from the levy of the Special Taxes in any Fiscal Year provided revenues equal to the Special Tax Requirement can be produced without levying Special Taxes on such Parcels.

F. MANNER OF COLLECTION

The Special Taxes shall be collected in the same manner and at the same time as ad valorem property taxes, except that the Board may authorize the collection of delinquent Special Taxes by judicial foreclosure proceedings pursuant to Section 53356.1 of the Government Code.

G. PREPAYMENT AND SATISFACTION OF SPECIAL TAX OBLIGATION

The Special Tax obligation for a Parcel may be prepaid and permanently satisfied by the owner paying the full remaining allocated share of principal of and interest on the bonds of CFD No. 1 for the Parcel for the remainder of the term of the outstanding bonds of CFD No. 1, less an allocated share of the reserve fund for the bonds, determined as follows:

Upon receiving an application from an owner of a Parcel to prepay and permanently satisfy the remaining Special Tax obligation of his or her Parcel, the Board shall determine the amount of the remaining allocated share of the Parcel of the reserve fund for the bonds, which shall be subtracted from the said allocated share of principal and interest, and the balance shall be the amount to be paid by the owner to prepay and permanently satisfy the remaining special tax obligation of the parcel; provided that there shall also be subtracted

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from said amount, the unpaid amount, if any, of Special Taxes which have been levied and have become a lien on the parcel for the current or ensuing fiscal year.

No owner may prepay and permanently satisfy the Special Tax obligation for his or her Parcel until bonds for CFD No. 1 have been issued and sold to finance all the public facilities to be financed with the proceeds of such bonds.