

D & M only

**EXHIBIT "B"**

**RATES AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR  
COMMUNITY FACILITIES DISTRICT NO. 8 (EASTVALE AREA)  
OF JURUPA COMMUNITY SERVICES DISTRICT**

A Special Tax (the "Special Tax") shall be levied on and collected from each Parcel (defined below) in Community Facilities District No. 8 (the "District"), in each Fiscal Year, (defined below), commencing in the Fiscal Year beginning July 1, 2002, in an amount determined by the Board of Directors of Jurupa Community Services District, acting in its capacity as the legislative body of the District (the "Board of Directors"), by applying the rates and method of apportionment set forth below. All of the real property in the District, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner provided herein.

**A. DEFINITIONS**

**"Administrative Expenses"** means costs and expenses which are expected to be incurred by the District and JCSD in apportioning and levying the Special Tax and providing the Services for each Tract for and during each Fiscal Year, including the estimated cost or value of the time of JCSD's personnel in accomplishing the levy of the Special Tax and providing the Services, costs incurred by the District and JCSD for the services of an engineer or a special tax consultant in connection with the apportionment and levy of the Special Tax for each Fiscal Year, costs incurred by the District and JCSD for the services of its attorneys in connection with the levy of the Special Tax for each Fiscal Year and any other similar cost or expense which is expected to be incurred by the District or JCSD with respect to any Fiscal Year.

**"Average Square Footage"** means the amount derived by dividing the total square footage of Landscape Areas within and adjacent to and which are associated with a Tract by the number of lots in the Tract.

**"Benefit Unit"** means a single family residential lot or a dwelling unit.

**"Board of Directors"** has the meaning set forth in the preamble.

**"Contingency Reserve"** means a reserve to be established, replenished and maintained for the District in an amount equal to ten percent (10%) of the estimated costs of providing the Services and estimated associated Administrative Expenses for a Tract for any Fiscal Year to provide for the payment of unexpected costs which may be incurred in the Fiscal Year.

**"District"** has the meaning set forth in the preamble.

**"Exempt Property"** means all publicly owned or dedicated property not subject to taxation and includes sliver parcels, common lots, open space or any other property that cannot be developed.

**"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>.

**"JCSD"** means Jurupa Community Services District.

**"Landscape Areas"** means landscape, including turf, trees, shrubs, bushes, and other cultivated vegetation which is planted and growing in, associated irrigation system facilities which are located in, and hardscape which is located in publicly owned street right-of-way, parkways and open-space areas.

**"Maintenance Category"** means any of the categories listed in Table 1 to which a Tract is assigned based on the Average Square Footage of Landscape Areas for the Tract.

**"Maximum Special Tax Rate(s)"** means the Maximum Special Tax Rates per Benefit Unit set forth in Table 1 for all Maintenance Categories that can be levied by the Board of Directors in any Fiscal Year. The Maximum Special Tax Rates per Benefit Unit for Parcels in all Maintenance Categories shall be increased annually by the percentage increase in the Consumer Price Index (All Items) for Los Angeles B Riverside B Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or by two percent (2%), whichever is greater, on July 1, 2003 for Fiscal Year 2003-04 and on each subsequent July 1 for the Fiscal Year then commencing.

**"Parcel"** means a lot or parcel of land that is identifiable by an Assessor's Parcel Number in the Tax Assessment Roll of the County Assessor of the County of Riverside.

**"Services"** means the maintenance of Landscape Areas, including, but not limited to, the planting, replanting, mowing, trimming, irrigation and fertilization of grass, trees, shrubs and other ornamental plants and vegetation and the operation, maintenance, repair and replacement of irrigation systems which are associated with Landscape Areas.

**"Special Tax(es)"** means the special tax to be levied in each Fiscal Year on each Parcel of Taxable Property.

**"Tract"** means a residential subdivision for which a tentative or final subdivision map has been approved or for which a final subdivision map has been recorded in the official records in the office of the County Recorder of the County of Riverside.

## **B. ASSIGNMENT TO MAINTENANCE CATEGORY**

Upon the formation of the District or when Parcels are annexed thereto, all Parcels within the District or which are to be annexed thereto and the Tracts in which they are or will be located shall be assigned to the appropriate Maintenance Category contained in Table 1 according to

the Average Square Footage of the Landscape Areas which are or will be located within or are or will be adjacent to and which are associated with the Tract.

The Special Tax shall be levied upon and collected from a Parcel for each Fiscal Year according to the Maintenance Category contained in Table 1 to which the Parcel and its associated Tract are assigned.

**C. MAXIMUM SPECIAL TAX RATES**

The Maximum Special Tax Rates for Parcels and Tracts assigned to Maintenance Categories for Fiscal Year 2002-03 shall be the rates set forth in Table 1 for such Maintenance Categories. The Maximum Special Tax Rates for Parcels and Tracts in all Maintenance Categories shall be increased annually by the percentage increase in the Consumer Price Index (All Items) for Los Angeles B Riverside B Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or by two percent (2%), whichever is greater, on July 1, 2003 for Fiscal Year 2003-04 and on each subsequent July 1 for the Fiscal Year then commencing.

**TABLE 1**  
**Maintenance Categories and**  
**Maximum Special Tax Rates**

<u>Maintenance Category</u>	<u>Average Square Footage</u>	<u>Maximum Special Tax Rate Per Benefit Unit</u>
A	Less than 100	\$60
B	101-124	\$70
C	125-149	\$80
D	150-174	\$90
E	175-199	\$100
F	200-224	\$110
G	225-249	\$120
H	250-274	\$130
I	275-299	\$140
J	300-324	\$150
K	325-349	\$160
L	350-374	\$170
M	375-399	\$180
N	400-424	\$190
O	425-449	\$200
P	450-474	\$210
Q	475-499	\$220
R	500-599	\$250
S	600 and above	\$300

**D. CATEGORICAL ASSIGNMENTS FOR ORIGINAL PARCELS**

Parcels within the original boundaries of the District, identified by the numbers of the Tracts where they are located, are assigned to Maintenance Categories as provided in Table 2.

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**TABLE 2**  
**Assignment to Maintenance Category**

<u>Tract No.</u>	<u>Maintenance Category</u>	<u>Maximum Special Tax Rate Per Benefit Unit</u>
28783	B	\$70
28784	B	\$70

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

For each Fiscal Year, the Board of Directors shall determine the total amount of the Special Tax which must be levied and collected to pay (a) the estimated costs of providing the Services in each Tract during the Fiscal Year (b) the amount estimated to be necessary to pay Administrative Expenses for the Tract during the Fiscal Year and (c) the amount required to fund or replenish the Contingency Reserve for the Tract (the "Total Special Tax"), and shall levy the Special Tax on all Parcels in the Tract (except Parcels of Exempt Property) in an amount per Benefit Unit which will provide an amount equal to the Total Special Tax; provided that the amount of Special Tax to be levied on any Parcel shall not exceed the amount determined by multiplying the Benefit Units for the Parcel by the Maximum Special Tax Rate per Benefit Unit for the Fiscal Year for the Maintenance Category to which the Tract and the Parcel have been assigned. .

**F. FUTURE ANNEXATIONS**

It is anticipated that additional Parcels will be annexed to the District from time to time. As each annexation is proposed, an analysis will be prepared to determine the Average Square Footage of the Landscape Areas within or adjacent to and associated with the Tract in which such Parcels are or will be located. Based on this analysis, the Parcels to be annexed and the Tract in which they are or will be located will be assigned to the appropriate Maintenance Category.