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# Special Tax Levy Report

SPECIAL DISTRICT CALCULATIONS
& SPECIAL DISTRICT ADMINISTRATIVE ACTIONS
FOR FISCAL YEAR 2026/27

## Temecula Valley Unified School District

## Community Facilities District No. 2005-1(H)

**August 10, 2026**

SPECIAL DISTRICT FINANCING & ADMINISTRATION
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# Section 1. SPECIAL DISTRICT OVERVIEW

This Special Tax Levy Report presents the findings of the analysis performed by Special District Financing & Administration, LLC ("SDFA") to determine the fiscal year 2026/27 Special Tax Levy Requirements for Community Facilities District No. 2005-1(H) ("CFD No. 2005-1(H)" or "CFD") of the Temecula Valley Unified School District (the "School District").

Community Facilities District No. 2005-1 was formed in June of 2005 by the Hemet Unified School District to fund the needs of School Facilities and water and sewer facilities to be owned by Eastern Municipal Water District generated from the development of the homes within Community Facilities District No. 2005-1. On July 1, 2015, certain property of the Hemet Unified School District, through a reorganization approved by the Riverside County Committee on School District Organization, transferred to the School District. Within such transfer area lies the property within Community Facilities District No. 2005-1. As such, Community Facilities District No. 2005-1 was transferred to the School District. For clarity only, this report refers to the community facilities district as, "CFD No. 2005-1(H)".

The Special Taxes within CFD 2005-1(H) do not escalate. In February 2015, the Hemet Unified School District, acting as the legislative body of the CFD, issued through the Hemet Unified School District Financing Authority ("the Prior Authority") Special Tax Revenue Bonds of which $3,405,000 were allocated to CFD No. 2005-1(H). In December 2024, the School District, acting as the legislative body of CFD 2005-1(H), issued, through the Temecula Valley Unified School District Financing Authority ("Authority") Special Tax Revenue Bonds of which a portion is allocated to CFD No. 2005-1(H). As of July 1, 2026, $1,700,000 of principal remains outstanding. No additional debt is projected to be secured by the Special Tax revenue of CFD No. 2005-1(H).

The table below summarizes the fiscal year 2026/27 Special Tax levy for CFD No. 2005-1(H):

**TABLE I**
**SUMMARY OF FISCAL YEAR 2026/27**

| Land Use Classification | Number of Taxable Units/Acres | Assigned Annual Special Tax per Unit/Acre | Actual Special Tax Levy 2026/27 per Unit/Acre | Fiscal Year 2026/27 CFD Levy Total* |
|---|---|---|---|---|
| 1 - Less than 2,100 sq. ft. | 6 | $2,158.85 | $2,158.84 | $12,953.04 |
| 2 - 2,100 to 2,300 sq. ft. | 5 | $2,212.83 | $2,212.82 | $11,064.10 |
| 3 - 2,301 to 2,500 sq. ft. | 27 | $2,266.80 | $2,266.80 | $61,203.60 |
| 4 - 2,501 to 2,700 sq. ft. | 24 | $2,304.58 | $2,304.58 | $55,309.92 |
| 5 - 2,701 to 2,900 sq. ft. | 0 | $2,315.38 | $2,315.38 | $0.00 |
| 6 - 2,901 to 3,100 sq. ft. | 18 | $2,363.95 | $2,363.94 | $42,550.92 |
| 7 - 3,100 to 3,300 sq. ft. | 21 | $2,417.92 | $2,417.92 | $50,776.32 |
| 8 - Greater than 3,300 sq. ft. | 45 | $2,633.81 | $2,633.80 | $118,521.00 |
| Undeveloped Property** | 0.26 | $13,180.24 | $0.00 | $0.00 |
| **Total** | **146 / 0.26** | | | **$352,378.90** |

*Due to rounding, CFD Levy Totals reflected in Table I may not match the actual fiscal year 2026/27 levy total as submitted to the County of Riverside.

**For Continuing Disclosure reporting purposes, Lot 141, currently used as a detention basin, is not expected to develop. The parcel listing contained in Appendix A shows as exempt only to allow the calculation at the Maximum Special Tax.

# Section 2. CONTENTS OF THE REPORT

This report provides an analysis of the financial and administrative obligations of Community Facilities District No. 2005-1(H) of the Temecula Valley Unified School District. In calculating the Special Tax liability for fiscal year 2026/27, this report examines the current and prior fiscal year's financial obligations, the School District's reporting obligations, and development activity as it relates to the taxation of property within the Community Facilities District ("CFD").

This report is organized into the following sections:

Section Three: Special District Development Activity and Special Tax Classification of Property

This section provides development activity as it relates to the taxation of property within the CFD and classifies each parcel within the boundaries of the CFD into one of the required classifications for the purpose of allocating the aggregate Special Tax Requirement. In addition, this section provides information on the status of prepaid parcels.

Section Four: Special District Financial Status

This section summarizes debt service requirements and administrative expenses for the current fiscal year. The section concludes by providing the aggregate Special Tax Requirement, Special Tax allocation summary (Special Tax levy per unit), and percentage of the maximum Special Tax information.

Section Five: Administrative Obligations

This section reviews foreclosure requirements, California Debt and Investment Advisory Commission Reporting requirements, Continuing Disclosure Reporting requirements, Letter of Credit requirements and Arbitrage Rebate Calculation requirements.

Section Six: Policy Issues and Administrative Activities

This section summarizes policy issues and actions which relate to the administration of the special district decided by the Board of the Temecula Valley Unified School District, the Appeals Board of the Community Facilities District, or staff. This section includes a discussion on all direct billed Special Taxes and disclosure notices.

Section Seven: Special District Reference Data

This section contains a synthesis of the proceedings for formation and debt-issuance information.

Section Eight: Appendices

Appendix A: Listing of all parcels within the boundaries of the CFD.

Appendix B: Rate and Method of Apportionment for the CFD.

Appendix C: Direct Billed Parcels.

Appendix D: Notice of Special Tax for each of the taxing classifications in the CFD.

Appendix E: Original Boundary Map and current Assessor Parcel Maps.

Appendix F: Debt Service Schedule.

Appendix G: Resolution Establishing the Special Tax Rates for fiscal year 2026/27 as presented to the Board of the Temecula Valley Unified School District.

Appendix H: Delinquency Report.

# Section 3. DEVELOPMENT ACTIVITY–CLASSIFICATION OF PROPERTY

The classification of Developed Property within CFD No. 2005-1(H) is a lot or parcel with a building permit issued on or prior to May 1. As of May 1, 2012, one hundred forty-six (146) permits have been issued and therefore classified as Developed Property. As of May 1, 2026, there is only one undeveloped lot which is currently being used as a detention basin and is classified as Undeveloped Property. The development status of this lot is checked annually. The two remaining undeveloped lots have been classified as Exempt due to their dedication as ingress and egress easement/drainage easement lots as reflected on Tract Map No. 29962. The total number of dwelling units at build out for CFD 2005-1(H) was originally estimated at 147 dwelling units.

The Rate and Method of Apportionment for CFD No. 2005-1(H) further classifies Developed Property into eight Land Use Classifications based on the amount of building square footage.

The Assigned Annual Special Tax per dwelling unit and the Backup Annual Special Tax do not escalate. As of May 1, 2026, no lots have had the Special Tax obligation fully or partially prepaid and permanently satisfied.

# Section 4. SPECIAL DISTRICT FINANCIAL STATUS

This section of the Special Tax Levy Report contains financial information relevant to the fiscal year 2026/27 Special Tax levy for Community Facilities District No. 2005-1(H).

## A. ACCOUNT BALANCES

Table II shows the balances of CFD accounts to verify the adequacy of the CFD to pay the September debt service payment. Any excess in the debt service fund after the September payment is made and is not required to cure a delinquency is transferred by the Fiscal Agent to the Surplus School Facilities Fund and may be used at the option of the District for the acquisition and or construction of the School Facilities or for other legal purposes consistent with the CFD formation proceedings.

CFD No. 2005-1(H) has pledged the Special Tax revenue for the repayment of Special Tax Revenue Bonds and as such, the Special Tax revenue is held in trust for the Bond holders by the Fiscal Agent. According to the Bond Indenture, certain funds and accounts are established and maintained throughout the life of the issue. Further particulars regarding these bonds can be found in Section Seven of this report, “Reference Data,” and in detail in the Bond Indenture.

**TABLE II**
**FUNDS AVAILABLE FOR DEBT SERVICE**

| Account/Fund and Pending Fund Transfers as of June 30, 2026 | |
|---|---|
| Special Tax Fund | $306,797.35 |
| Funds not Reflected | $0.00 |
| Bond Fund | $1,020.01 |
| Interest Account | $34.11 |
| Principal Account | $63.35 |
| **Total Available Funds**: | **$307,914.82** |
| Debt Service Payment Due 09/01/2026: | ($162,500.00) |
| Administrative Expense Requirement from prior fiscal year above Administrative Fund Balance | ($5,433.87) |
| Cashflow Contingency for Administrative Expenses | ($5,700.00) |
| **Estimated Funding of School Facilities on 09/02/2026:** | **$134,280.95** |

## B. DEBT SERVICE REQUIREMENTS

This subsection of the report provides debt service requirements for Community Facilities District No. 2005-1(H). Special Tax Revenue Bonds for CFD No. 2005-1(H) were issued in December 2024 Pending debt service payments to be made from available Special Tax monies collected from the prior tax year are not incorporated into the debt service requirements as they are satisfied by current fund balances as shown in Table II.

Appendix F contains the current debt service schedule for CFD No. 2005-1(H).

**TABLE III**
**DEBT SERVICE REQUIREMENTS**

| Debt Service Payment Dates | Principal Due | Interest Due | Total Debt Service |
|---|---|---|---|
| March 1, 2027 | $0.00 | $39,500.00 | $39,500.00 |
| September 1, 2027 | $125,000.00 | $39,500.00 | $164,500.00 |
| **Total Debt Service** | **$125,000.00** | **$79,000.00** | **$204,000.00** |

## C. RESERVE FUND REQUIREMENT

Community Facilities District No. 2005-1(H) has entered into covenants to maintain the balance in the reserve fund to a specified level.

For CFD No. 2005-1(H) the reserve fund requirement means, the amount(s) as of any date of calculation equal to the least of (i) 10% of the initial principal amount of the Bonds, (ii) Maximum Annual Debt Service on the outstanding Bonds; or (iii) 125% of average Annual Debt Service on the outstanding Bonds.

The following Table IV calculates the reserve fund requirement of the Authority and provides the amount of the Reserve Funds allocated to CFD No. 2005-1(H). The reserve fund is at the Reserve Fund Requirement for the fiscal year 2026/27 Special Tax levy.

**TABLE IV**
**RESERVE FUND REQUIREMENT/FUND BALANCE**

| Description | Amount | |
|---|---|---|
| 10% of the Original Principal – Authority | $4,742,760.47 | |
| Maximum Annual Debt Service – Authority | $4,438,000.00 | |
| 125% of Average Annual Debt Service – Authority | $4,467,500.00 | |
| Resulting Reserve Requirement – Authority as of 09/02/2026 | $4,438,000.00 | |
| CFD Pro-Rata Percentage of Authority Reserve Requirement | | 4.2547% |
| Resulting Reserve Requirement – CFD No. 2005-1(H) | | $188,825.64 |
| Reserve Fund Satisfied by the Reserve Policy | | Yes |
| **Current Year Reserve Fund Requirement/ (Surplus)** | | **$0.00** |

Note: Any surplus is transferred on each interest payment date to the Interest Account. (See Indenture of Trust for further details.)

## D. ADMINISTRATIVE EXPENSE REQUIREMENTS

At the time of formation, CFD No. 2005-1(H) established a non-escalating annual priority administration amount of $25,000. This amount is used to calculate the Annual Special Tax Requirement as shown in Table VI. Estimated administrative expenses associated with the administration of the Special District may be in excess of the annual priority amount. Such estimated additional administrative expense needs when recognized are funded from the estimated funding of School Facilities, if available, as calculated in Table VI. Administrative expenses include fees charged by bond counsel, financial advisors and other consultants, as

well as the cost of district staff required to administer the Special District. Table V summarizes the total estimated expenses associated with CFD administration for the coming fiscal year. These estimated annual administrative expenses have not been limited to such annual priority administration to provide a true estimate of administrative expenses. A brief description of each expense item follows.

**TABLE V**
**ESTIMATED ADMINISTRATIVE EXPENSE REQUIREMENTS**

| Expense Item | Total Estimated Fiscal Year 2026/27 |
|---|---|
| Trustee Fees | $2,100.00 |
| CFD Administration Fee/District Supervision | $24,000.00 |
| Agency Accounting | $750.00 |
| Arbitrage Calculation Fees | $0.00 |
| Delinquency Monitoring/Legal Fees | $1,500.00 |
| Contingency/Administrative Reserve | $6,200.00 |
| County Tax Collection Fees | $148.70 |
| CDIAC/Continuing Disclosure | $2,500.00 |
| **Total Estimated Administrative Expense Requirements** | **$37,198.70** |

*The total expenses shown have not been limited to the predetermined annual priority administration cap. See paragraph above Table V for additional details.

*CFD Administration and District Supervision include all activities of the Temecula Valley Unified School District Staff associated with annual administration of the Community Facilities District. This includes, but is not limited to, the estimated costs to administer the Special Tax levy, monitor collections, review delinquencies and disburse funds of the CFD. CFD Administration also includes the cost of preparing the Special Tax Levy Report and parcel tax information provided to the County of Riverside.*

*Agency Accounting covers the expenses charged by an independent accounting firm which provides audit services to the School District and reviews the Special Districts.*

*County Tax Collection Fees refer to the County of Riverside's processing fee of $0.11 per assessment and the County of Riverside Treasurer's Office charge of $0.25 per assessment and $96.14 per District (Fund No.) to levy and collect tax installments on the County property Tax bill.*

*Delinquency Monitoring includes the costs to: Obtain delinquency listings from the County of Riverside; cause to be mailed reminder and demand letters informing the property owners in delinquency of the procedural steps that are taken should the delinquency continue; inform the School District of the procedural steps that must be followed if any delinquency continues, and at the School District's request inform a School District-appointed attorney of all steps that have taken place.*

*Fiscal Agent fees include all expenses related to Bond and fund administration.*

*Continuing Disclosure fees include the cost of compliance with Secondary Market Reporting requirements.*

*Arbitrage Calculation Fees include costs associated with calculation of Arbitrage Rebate Liability in accordance with IRS regulations.*

*Contingency is an estimated amount to allow for unforeseen expenses.*

## E. AGGREGATE MAXIMUM ANNUAL SPECIAL TAX REQUIREMENT AND PROJECTED FUNDING OF SCHOOL FACILITIES

The following Table VI summarizes the fiscal year 2026/27 aggregate Maximum Annual Special Tax Requirement for CFD No. 2005-1(H). Special Taxes collected which are in excess of the current year's debt service requirements, administrative expenses, other bond costs and designated facilities expenditures are set aside to pay for the construction or acquisition of school facilities as future student generation and capacity needs may dictate.

In any fiscal year which the Annual Special Taxes collected from Developed Property exceeds the Minimum Annual Special Tax Requirement, the School District is authorized to use such amount for acquisition, construction or financing of school facilities in accordance with the Act.

**TABLE VI**
**SPECIAL TAX LEVY REQUIREMENT**

| Levy Components | CFD No. 2005-1(H) |
|---|---|
| Debt Service Requirement (Table III) | $204,000.00 |
| Reserve Fund Requirement (Surplus) (Table IV) | $0.00 |
| Projected Administrative Expense Requirement (Table V) | $37,198.70 |
| Estimated Fiscal Year 2026/27 Funding of School Facilities | $111,180.20 |
| **Total Annual Special Tax Levy Fiscal Year 2026/27:** | **$352,378.90** |

## F. ALLOCATION OF THE MAXIMUM ANNUAL SPECIAL TAX REQUIREMENT AND HISTORICAL SPECIAL TAX RATES

Section F of the Rate and Method of Apportionment (Appendix B) provides the method by which the Special Tax Requirement is apportioned to the property within CFD No. 2005-1(H). The following paragraph is a summary of such apportionment:

Step 1 directs the levy of the Assigned Annual Special Tax onto all Assessor Parcels of Developed Property at the rate current for such fiscal year. Step 2 directs that if additional monies are needed to satisfy the Annual Special Tax Requirement, the Assigned Annual Special Tax is levied proportionately on each Assessor Parcel of Taxable Undeveloped Property at up to 100% of the Assigned Annual Special Tax current for such fiscal year. Step 3 directs, if additional monies are needed after the first two steps have been completed, the levy of the Annual Special Tax on Developed Property whose Maximum Special Tax is the Backup Annual Special Tax by increasing proportionately the Assigned Annual Special Tax up to 100% of the Backup Annual Special Tax for each such Assessor's Parcel.

The Assigned Special Tax, the Backup Special Tax and the Undeveloped Special Taxes do not escalate annually per the Rate and Method of Apportionment. Table VII shows the Special Tax

rates for all years and the percent of the Assigned or Undeveloped Special Tax levied for fiscal year 2026/27.

Appendix G contains the Resolution authorizing the fiscal year 2026/27 Special Tax rates. The following Table VII shows a summary of the Historical Special Tax Rates.

**TABLE VII**
**HISTORICAL SPECIAL TAX RATES**

| Land Use Classification | Special Tax per DU/Acre (All Years) | Actual Special Tax Levy per DU/Acre (All Years) | Percent of Maximum for All Years |
|---|---|---|---|
| **Assigned Annual Special Tax** | | | |
| 1 - Less than 2,100 sq. ft. | $2,158.85 | $2,158.84 | 100% |
| 2 - 2,100 to 2,300 sq. ft. | $2,212.83 | $2,212.82 | 100% |
| 3 - 2,301 to 2,500 sq. ft. | $2,266.80 | $2,266.80 | 100% |
| 4 - 2,501 to 2,700 sq. ft. | $2,304.58 | $2,304.58 | 100% |
| 5 - 2,701 to 2,900 sq. ft. | $2,315.38 | $2,315.38 | 100% |
| 6 - 2,901 to 3,100 sq. ft. | $2,363.95 | $2,363.94 | 100% |
| 7 - 3,100 to 3,300 sq. ft. | $2,417.92 | $2,417.92 | 100% |
| 8 - Greater than 3,300 sq. ft. | $2,633.81 | $2,633.80 | 100% |
| Undeveloped Property | $13,180.24 | $0.00 | 0% |
| **Backup Annual Special Tax** | $2,603.77 | $0.00 | 0% |

# Section 5. ADMINISTRATIVE OBLIGATIONS

This section of the Report overviews the covenants entered into at the time of debt financing or reporting requirements under which the School District has an obligation to comply.

## A. FORECLOSURE COVENANTS

The following subsection of the Report overviews the covenant of foreclosure for Community Facilities District No. 2005-1(H).

Not later than August 1 of each Fiscal Year, the District will compare the amount of Special Taxes theretofore levied in the District in the prior Fiscal Year to the amount of Special Taxes theretofore reported by the County as paid and received, and:

If the District determines that any single parcel within the District is delinquent in the payment of all or a portion of three semi-annual installments of Special Taxes then the District shall send or cause to be sent a notice of delinquency (and a demand for immediate payment thereof) to the property owner within 45 days of such determination, and (if the delinquency remains uncured) foreclosure proceedings shall be commenced by the District as to each parcel that received the delinquency notification within 120 days of such determination to the extent permissible under applicable law.

If the District determines that (i) the total amount of delinquent Special Taxes for the prior Fiscal Year for the District (including the total of delinquencies described above) exceeds 5% of the total Special Taxes due and payable for the prior Fiscal Year, and (ii) the Community Facilities District No. 2005-1(H) Reserve Account is less than the Reserve Requirement, the District shall notify or cause to be notified property owners who are then delinquent in the payment of Special Taxes (and demand immediate payment of the delinquency) within 45 days of such determination, and shall commence foreclosure proceedings within 120 days of such determination against each parcel of land within the District that received the delinquency notification with a Special Tax delinquency, to the extent permissible under applicable law.

In certain instances, the amount of a Special Tax delinquency on a particular parcel in relation to the cost of appropriate foreclosure proceedings may be such that the costs do not warrant the foreclosure proceedings costs. In such cases, foreclosure proceedings may be delayed by the District until there are sufficient Special Tax delinquencies accruing to such parcel (including interest and penalties thereon) to warrant the foreclosure proceedings cost.

Source: Fiscal Agent Agreement, Pages 35-36.

- As of July 1, 2026, no parcels were over the delinquency covenant for CFD No. 2005-1(H). See Appendix H for the delinquency report.

- As of July 1, 2026, there was one parcels delinquent for the 2025/26 tax year. (Source: Riverside County Secured Paid & Unpaid report providing payments received through June

30, 2026). The total levy for fiscal year 2025/26 was $352,378.90. The difference, or the amount collected as of July 1, 2026, was $351,062.00. The delinquency percentage can be calculated as ($1,316.90/$352,378.90) 0.37%. As the total amount of delinquent Special Taxes is below the 5% threshold, notification is not required. See Appendix H for the delinquency report.

## B. CALCULATION OF REBATABLE ARBITRAGE

Pursuant to the terms of the Fiscal Agent Agreement, rebate calculations must be performed as of the end of the fifth Bond Year and every fifth Bond Year thereafter. The final Rebate calculations were completed April 10, 2015, for the 2006 Special Tax Bonds. The first calculation for the 2015 Special Tax Revenue Bonds was completed within 55 days of September 1, 2019. The next rebate computation is due within 55 days of September 1, 2024, for the 2015 Special Tax Revenue Bond issue. Subsequently, the 2015 Special Tax Revenue Bonds were refunded by the 2024 Special Tax Revenue Bonds on December 3, 2024. The 2015 Special Tax Revenue Bonds were redeemed in full on March 1, 2025. The first Rebate calculation for the 2024 Special Tax Revenue Bonds is due within 55 days of September 1, 2029.SDFA will prepare such calculations if requested to do so in writing by the District.

## C. CDIAC REPORTS

California Government Code requires the filing of a Yearly Fiscal Status Report with the California Debt and Investment Advisory Commission (“CDIAC”) each October for Bonds issued after January 1, 1993, as well as posting the same report on the School District’s website on or before January 31st. In addition, CDIAC requires the filing of an Annual Debt Transparency Report each January for debt issued after January 1, 2017. The outstanding Community Facilities District No. 2005-1(H) Special Tax Revenue Bonds issued in December 2024 are subject only to the filing of the Yearly Fiscal Status Report. The School District is in compliance with this requirement by posting the report on the School District’s website.

## D. SECONDARY MARKET REPORTING REQUIREMENTS (RULE 15C2-12)

Secondary Market Reporting Requirements are applicable to certain debt issues dated after July 3, 1995. The Special Tax Revenue Bonds of Community Facilities District No. 2005-1(H), issued December 2024, are subject to this requirement. SDFA will work with District Staff to prepare and file this report annually.

# Section 6. POLICY ISSUES AND ADMINISTRATIVE ACTIVITIES

## A. POLICY ISSUES

When Community Facilities District No. 2005-1(H) was formed, the authority to form an Appeals Board was established. The Appeals Board is a three-member panel of School District staff that interprets any ambiguity found in the language of the Rate and Method of Apportionment. Concerns regarding the application of the Special Tax may be brought to the Appeals Board by property owners within the CFD. The decisions of the Appeals Board are then taken to the Board of the School District.

The School District Appeals Board has not been formed. No issues or appeals have called for the Board's formation.

## B. ADMINISTRATIVE ACTIVITIES

This subsection of the Report discloses administrative activities, which need to be annually monitored and updated.

1. **Direct Billed Parcels.** There were no direct billed parcels in CFD No. 2005-1(H) for fiscal year 2026/27.

2. **Notice of Special Tax.** In accordance with Section 53340.2 of the Government Code, the agency will designate an office, department, or bureau to establish procedures to promptly respond to inquires concerning current and future estimated tax liability. For purposes of enabling sellers of real property subject to the levy of Special Taxes to satisfy the notice requirements, the designated party will furnish a Notice of Special Tax to any individual requesting the notice within five (5) business days of receiving a request for such notice. The local agency may charge a reasonable fee for this service not to exceed ten dollars ($10.00). A copy of this notice is contained with Appendix D. Note that the Assessor parcel number, the square footage of the dwelling unit and the Maximum Developed Special Tax must be filled in by the agency. Please do not hesitate to contact SDFA to fulfill this requirement.

3. In September of 2011, Van Daele Homes notified the District that Assessor's Parcel Number 476-340-026-2 was not a developed dwelling unit, but a detention basin. The then current year, 2011/12, Special Tax was removed from the tax bill. In April 2012, the developer was in contact requesting reimbursement for the 2010/11 Special Taxes paid. The District reimbursed such Special Taxes in the amount of $2,266.80.

4. Community Facilities District No. 2005-1 was formed in June of 2005 by the Hemet Unified School District to fund the needs of School Facilities and water and sewer facilities to be owned by Eastern Municipal Water District generated from the development of the homes within Community Facilities District No. 2005-1. On July 1, 2015, certain property of the Hemet Unified School District, through a reorganization approved by the Riverside County Committee on School District Organization, transferred to the School District. Within such transfer area lies the property within Community Facilities District No. 2005-1. As such, Community Facilities District No. 2005-1 was transferred to the Temecula Valley Unified School District. For clarity only, this report refers to the community facilities district as, “CFD No. 2005-1(H)”.

# Section 7. CFD REFERENCE DATA

## A. SPECIAL DISTRICT FORMATION & PROCEEDINGS SUMMARY

1. **Synthesis of the Proceedings.** The Mello-Roos Community Facilities Act (Act) of 1982 came about as a response to the lack of adequate financing for public capital facilities and services in the post-Proposition 13 era. State Senators Mello and Roos sponsored this Bill, which was enacted into law by the California Legislature and is now Sections 53311 through 53363 of the *California Government Code*. The Act, as amended, authorizes a local governmental agency, such as a school district or city, to form a Community Facilities District ("CFD") within a defined set of boundaries for the purposes of providing public facilities and services. A CFD is formed for financing purposes only and is governed by the agency that formed it.

2. **Formation Summary.** The following table shows information on formation proceedings by the Hemet Unified School District regarding Community Facilities District No. 2005-1(H):

**TABLE VIII**
**FORMATION SUMMARY DATA**

| Proceedings Item | Date & Resolution No. |
|---|---|
| Resolution of Intention to Establish | 1421 |
| Date of ROI to Establish | 05/17/2005 |
| Resolution of Formation | 1447 |
| Date of Resolution of Formation | 06/21/2005 |
| Date of Special Election | 06/21/2005 |
| County Fund Number | 68-3702 |

3. **District Boundaries.** Appendix E contains the original boundary map and current Assessor parcel maps for Community Facilities District No. 2005-1(H).

4. **Facilities Authorized.** At the time of formation, the Special Tax Report identifies the use of the funds collected or issued (bond proceeds). Such bonds are repaid from special taxes of the CFD. The Special Tax Report refers to the Resolution of Intention (Resolution No. 1421) for a description of the authorized facilities as shown below:

   "The types of facilities ("CFD Facilities") proposed to be planned for, designed, acquired, constructed, leased, expanded, improved, rehabilitated and financed by proposed Community Facilities District No. 2005-1 of the Hemet Unified School District under the Mello-Roos Community Facilities Act of 1982 ("Act") are, as follows:

   CFD Facilities mean any school facility with an estimated useful life of five (5) years or longer, including sites and site improvements (including landscaping, access roadways, drainage, sidewalks and gutters, utility lines, playground areas and equipment), classrooms, recreational facilities, on-site office space at a school, central support and administrative facilities, interim housing and transportation facilities

needed by the Hemet Unified School District in order to serve the student population to be generated as a result of development of the property within the CFD No. 2005-1.

CFD Facilities may also include water and sewer facilities to be owned and operated by the Eastern Municipal Water District ("EMWD").

CFD Facilities may also include the attributable costs of engineering, design, planning, materials testing, coordination, construction staking and construction, together with the expenses related to issuance and sale of any "debt," as defined in Section 53317(d) of the Act, including underwriters' discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses, CFD No. 2005-1, and bond trustee or fiscal agent related to CFD No. 2005-1 and any such debt and all other incidental expenses. The CFD Facilities shall be constructed, whether or not acquired in their completed states, pursuant to plans and specifications approved by EMWD or any other governmental entity that will own and operate the same."

Such authorized CFD Facilities, subsequent to the transfer of territory and herein described transfer of CFD 2005-1(H), refer to the Temecula Valley Unified School District as to school facilities.

## B. DEBT-ISSUANCE INFORMATION

The following table shows the original 2006 Special Tax Bond issuance information, the 2015 Special Tax Revenue Bond issuance information, and the 2024 Special Tax Revenue Bond issuance information for Community Facilities District No. 2005-1(H):

**TABLE IX**
**DEBT-ISSUANCE INFORMATION**

| Proceedings Item | 2006 Special Tax Bonds | 2015 Special Tax Revenue Bonds | 2024 Special Tax Revenue Bonds |
|---|---|---|---|
| Dated Date of Bonds | 11/02/2006 | 2/19/2015 | 12/03/2024 |
| Final Maturity Date of Bonds | 9/01/2036 | 9/01/2036 | 09/01/2036 |
| Bond Issue Amount | $4,355,000 | $3,405,000 | $1,835,000 |
| Interest Rate Range of Bonds | 4.250% to 5.125% | 2.000% to 5.000% | 5.00% |
| Arbitrage Yield of Bonds | Need from District | 3.19% | 3.00% |
| Payment Dates | March 1 & September 1 | March 1 & September 1 | March 1 & September 1 |
| Subject to Arbitrage Calculation | Yes | Yes | Yes |
| Additional Capacity | Refunding or Subordinate Bonds Only | Need from District | Need from District |

At the time of sale of the original bonds and subsequent refunding, the following accounts and funds were created and established the respective Fiscal Agent Agreements (October 2006, February 2015, and December 2024). The proceeds of the Bonds were deposited as follows:

**TABLE X**
**PROCEEDS DEPOSIT (2006 SPECIAL TAX BONDS)**

| Account | Amount |
|---|---|
| Special Tax Fund | $0.00 |
| Prepayment Account | $0.00 |
| Administrative Expense Fund | $25,000.00 |
| Bond Fund | $0.00 |
| Interest Account | $0.00 |
| Capitalized Interest Subaccount | $214,885.00 |
| Principal Account | $0.00 |
| Reserve Fund | $290,685.00 |
| Construction Fund | $0.00 |
| Cost of Issuance Account | $300,000.00 |
| School Facilities Account | $2,364,096.65 |
| EMWD Facilities Account | $1,102,500.00 |
| Redemption Fund | $0.00 |
| Optional Redemption Account | $0.00 |
| Sinking Fund Redemption Account | $0.00 |
| Mandatory Redemption Account | $0.00 |
| Letter of Credit Fund | $0.00 |
| Surplus School Facilities Fund | $0.00 |
| Rebate Fund | $0.00 |
| **Total Deposit:** | **$4,297,166.65** |

**TABLE XI**
**2015 SPECIAL TAX REVENUE BONDS**
**DEPOSITS OF PROCEEDS AND TRANSFER AMOUNTS FROM 2006 SPECIAL TAX BONDS**

| Account* | Proceeds | Transfer |
|---|---|---|
| Special Tax Fund | $0.00 | $78,863.86 |
| Administrative Expense Fund | $0.00 | $6,161.37 |
| Bond Fund | $0.00 | $0.00 |
| Interest Account | $0.00 | $0.00 |
| Principal Account | $0.00 | $0.00 |
| Reserve Fund (Allocated Portion) | $282,613.11 | $0.00 |
| Construction Fund | $0.00 | $0.00 |
| Cost of Issuance Account (Allocated Portion) | $43,992.90 | $0.00 |
| Redemption Fund | $0.00 | $0.00 |
| Optional Redemption Account | $0.00 | $0.00 |
| Mandatory Redemption Account | $0.00 | $0.00 |
| Surplus School Facilities Fund | $0.00 | $158,587.26 |
| Escrow Fund | $3,479,456.69 | $385,563.69 |
| **Total Deposit:** | **$3,806,062.70** | **$629,176.18** |

*All other established accounts were not funded at the time of the refunding.

**TABLE XI**
**2024 SPECIAL TAX REVENUE BONDS**
**DEPOSITS OF PROCEEDS AND TRANSFER AMOUNTS FROM 2015 SPECIAL TAX BONDS**

| Account* | Proceeds | Transfer |
|---|---|---|
| Special Tax Fund | $0.00 | $282,392.14 |
| Administrative Expense Fund | $0.00 | $14,861.98 |
| Bond Fund | $0.00 | $961.38 |
| Interest Account | $0.00 | $22,427.78 |
| Principal Account | $0.00 | $0.00 |
| Reserve Fund (Allocated Portion) | $0.00 | $0.00 |
| Construction Fund | $0.00 | $0.00 |
| Cost of Issuance Account (Allocated Portion) | $30,046.43 | $0.00 |
| Redemption Fund | $0.00 | $0.00 |
| Optional Redemption Account | $0.00 | $0.00 |
| Mandatory Redemption Account | $0.00 | $0.00 |
| Surplus School Facilities Fund | $0.00 | $0.00 |
| Escrow Fund | $2,284,635.83 | $0.00 |
| **Total Deposit:** | **$2,314,682.26** | **$320,643.28** |

*All other established accounts were not funded at the time of the refunding.

# Section 8. APPENDICES

**Appendix A** Parcel Listing
**Appendix B** Rate and Method of Apportionment
**Appendix C** Direct Billed Special Taxes
**Appendix D** Notice of Special Tax
**Appendix E** Boundary Map and Assessor Parcel Maps
**Appendix F** Debt Service Schedule
**Appendix G** Resolution Authorizing 2026/27 Special Tax
**Appendix H** Delinquency Report

# Appendix A: Parcel Listing

Following is a parcel listing for the special district in Assessor parcel number order. The information contained on the parcel listing includes all parcel characteristics necessary to calculate the levy of the Special Tax.

Please note: The parcel numbers are current for the 2026 tax roll. Parcel number changes can and do occur throughout the year.

Temecula Valley Unified School District
Community Facilities District No. 2005-1 (H)
Fiscal Year 2026/2027 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 29962 | 1 | 476-320-001 | $2,603.77 | $2,304.58 |
| 29962 | 2 | 476-320-002 | $2,633.80 | $2,633.80 |
| 29962 | 3 | 476-320-003 | $2,633.80 | $2,633.80 |
| 29962 | 4 | 476-320-004 | $2,603.77 | $2,417.92 |
| 29962 | 5 | 476-320-005 | $2,603.77 | $2,363.94 |
| 29962 | 6 | 476-321-001 | $2,633.80 | $2,633.80 |
| 29962 | 7 | 476-321-002 | $2,603.77 | $2,363.94 |
| 29962 | 8 | 476-321-003 | $2,633.80 | $2,633.80 |
| 29962 | 9 | 476-321-004 | $2,603.77 | $2,304.58 |
| 29962 | 10 | 476-321-005 | $2,633.80 | $2,633.80 |
| 29962 | 11 | 476-321-006 | $2,633.80 | $2,633.80 |
| 29962 | 12 | 476-321-007 | $2,603.77 | $2,363.94 |
| 29962 | 13 | 476-321-008 | $2,603.77 | $2,304.58 |
| 29962 | 14 | 476-321-009 | $2,603.77 | $2,363.94 |
| 29962 | 15 | 476-321-010 | $0.00 | $0.00 |
| 29962 | 16 | 476-321-011 | $0.00 | $0.00 |
| 29962 | 17 | 476-321-012 | $2,603.77 | $2,363.94 |
| 29962 | 18 | 476-321-013 | $2,603.77 | $2,417.92 |
| 29962 | 152 | 476-321-014 | $0.00 | $0.00 |
| 29962 | 33 | 476-322-001 | $2,633.80 | $2,633.80 |
| 29962 | 34 | 476-322-002 | $2,603.77 | $2,266.80 |
| 29962 | 35 | 476-322-003 | $2,633.80 | $2,633.80 |
| 29962 | 36 | 476-322-004 | $2,603.77 | $2,363.94 |
| 29962 | 37 | 476-322-005 | $2,603.77 | $2,266.80 |
| 29962 | 38 | 476-322-006 | $2,633.80 | $2,633.80 |
| 29962 | 39 | 476-322-007 | $2,633.80 | $2,633.80 |
| 29962 | 40 | 476-322-008 | $2,603.77 | $2,363.94 |
| 29962 | 41 | 476-322-009 | $2,633.80 | $2,633.80 |
| 29962 | 42 | 476-322-010 | $2,633.80 | $2,633.80 |
| 29962 | 43 | 476-322-011 | $2,633.80 | $2,633.80 |
| 29962 | 44 | 476-322-012 | $2,603.77 | $2,363.94 |
| 29962 | 45 | 476-322-013 | $2,603.77 | $2,266.80 |
| 29962 | 46 | 476-322-014 | $2,633.80 | $2,633.80 |
| 29962 | 47 | 476-322-015 | $2,603.77 | $2,363.94 |
| 29962 | 48 | 476-322-016 | $2,603.77 | $2,417.92 |
| 29962 | 49 | 476-322-017 | $2,603.77 | $2,266.80 |
| 29962 | 50 | 476-322-018 | $2,603.77 | $2,417.92 |
| 29962 | 51 | 476-322-019 | $2,633.80 | $2,633.80 |
| 29962 | 52 | 476-323-001 | $2,603.77 | $2,417.92 |
| 29962 | 53 | 476-323-002 | $2,603.77 | $2,417.92 |
| 29962 | 54 | 476-323-003 | $2,633.80 | $2,633.80 |
| 29962 | 55 | 476-323-004 | $2,603.77 | $2,363.94 |
| 29962 | 56 | 476-323-005 | $2,603.77 | $2,417.92 |

Temecula Valley Unified School District
Community Facilities District No. 2005-1 (H)
Fiscal Year 2026/2027 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 29962 | 57 | 476-323-006 | $2,603.77 | $2,417.92 |
| 29962 | 58 | 476-323-007 | $2,633.80 | $2,633.80 |
| 29962 | 59 | 476-323-008 | $2,603.77 | $2,417.92 |
| 29962 | 60 | 476-323-009 | $2,603.77 | $2,266.80 |
| 29962 | 61 | 476-323-010 | $2,603.77 | $2,417.92 |
| 29962 | 62 | 476-323-011 | $2,603.77 | $2,363.94 |
| 29962 | 63 | 476-323-012 | $2,633.80 | $2,633.80 |
| 29962 | 64 | 476-323-013 | $2,633.80 | $2,633.80 |
| 29962 | 65 | 476-323-014 | $2,633.80 | $2,633.80 |
| 29962 | 66 | 476-323-015 | $2,603.77 | $2,266.80 |
| 29962 | 67 | 476-323-016 | $2,603.77 | $2,363.94 |
| 29962 | 68 | 476-323-017 | $2,633.80 | $2,633.80 |
| 29962 | 69 | 476-323-018 | $2,603.77 | $2,363.94 |
| 29962 | 70 | 476-323-019 | $2,633.80 | $2,633.80 |
| 29962 | 71 | 476-323-020 | $2,633.80 | $2,633.80 |
| 29962 | 72 | 476-323-021 | $2,633.80 | $2,633.80 |
| 29962 | 73 | 476-323-022 | $2,633.80 | $2,633.80 |
| 29962 | 74 | 476-323-023 | $2,603.77 | $2,417.92 |
| 29962 | 75 | 476-323-024 | $2,603.77 | $2,417.92 |
| 29962 | 76 | 476-323-025 | $2,603.77 | $2,363.94 |
| 29962 | 77 | 476-323-026 | $2,633.80 | $2,633.80 |
| 29962 | 78 | 476-323-027 | $2,603.77 | $2,304.58 |
| 29962 | 79 | 476-323-028 | $2,633.80 | $2,633.80 |
| 29962 | 80 | 476-323-029 | $2,603.77 | $2,417.92 |
| 29962 | 81 | 476-323-030 | $2,603.77 | $2,266.80 |
| 29962 | 82 | 476-323-031 | $2,633.80 | $2,633.80 |
| 29962 | 83 | 476-323-032 | $2,603.77 | $2,417.92 |
| 29962 | 84 | 476-323-033 | $2,633.80 | $2,633.80 |
| 29962 | 85 | 476-323-034 | $2,603.77 | $2,363.94 |
| 29962 | 86 | 476-323-035 | $2,633.80 | $2,633.80 |
| 29962 | 87 | 476-323-036 | $2,603.77 | $2,304.58 |
| 29962 | 88 | 476-323-037 | $2,603.77 | $2,363.94 |
| 29962 | 19 | 476-330-001 | $2,603.77 | $2,304.58 |
| 29962 | 20 | 476-330-002 | $2,633.80 | $2,633.80 |
| 29962 | 21 | 476-330-003 | $2,603.77 | $2,417.92 |
| 29962 | 22 | 476-330-004 | $2,633.80 | $2,633.80 |
| 29962 | 23 | 476-330-005 | $2,603.77 | $2,304.58 |
| 29962 | 24 | 476-330-006 | $2,633.80 | $2,633.80 |
| 29962 | 25 | 476-330-007 | $2,633.80 | $2,633.80 |
| 29962 | 26 | 476-330-008 | $2,603.77 | $2,266.80 |
| 29962 | 27 | 476-330-009 | $2,633.80 | $2,633.80 |
| 29962 | 28 | 476-330-010 | $2,603.77 | $2,417.92 |
| 29962 | 29 | 476-330-011 | $2,603.77 | $2,363.94 |

Temecula Valley Unified School District
Community Facilities District No. 2005-1 (H)
Fiscal Year 2026/2027 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 29962 | 30 | 476-330-012 | $2,633.80 | $2,633.80 |
| 29962 | 31 | 476-330-013 | $2,633.80 | $2,633.80 |
| 29962 | 32 | 476-330-014 | $2,633.80 | $2,633.80 |
| 29962 | 89 | 476-331-001 | $2,603.77 | $2,304.58 |
| 29962 | 90 | 476-331-002 | $2,603.77 | $2,266.80 |
| 29962 | 91 | 476-331-003 | $2,603.77 | $2,304.58 |
| 29962 | 92 | 476-331-004 | $2,603.77 | $2,212.82 |
| 29962 | 93 | 476-331-005 | $2,633.80 | $2,633.80 |
| 29962 | 94 | 476-331-006 | $2,603.77 | $2,417.92 |
| 29962 | 95 | 476-331-007 | $2,603.77 | $2,266.80 |
| 29962 | 96 | 476-331-008 | $2,633.80 | $2,633.80 |
| 29962 | 97 | 476-332-001 | $2,633.80 | $2,633.80 |
| 29962 | 98 | 476-332-002 | $2,633.80 | $2,633.80 |
| 29962 | 99 | 476-332-003 | $2,603.77 | $2,266.80 |
| 29962 | 100 | 476-332-004 | $2,603.77 | $2,417.92 |
| 29962 | 153 | 476-332-005 | $0.00 | $0.00 |
| 29962 | 101 | 476-333-001 | $2,603.77 | $2,417.92 |
| 29962 | 102 | 476-333-002 | $2,603.77 | $2,363.94 |
| 29962 | 103 | 476-333-003 | $2,633.80 | $2,633.80 |
| 29962 | 104 | 476-333-004 | $2,603.77 | $2,158.84 |
| 29962 | 105 | 476-333-005 | $2,603.77 | $2,304.58 |
| 29962 | 106 | 476-333-006 | $2,603.77 | $2,266.80 |
| 29962 | 107 | 476-333-007 | $2,603.77 | $2,304.58 |
| 29962 | 108 | 476-333-008 | $2,603.77 | $2,266.80 |
| 29962 | 109 | 476-333-009 | $2,603.77 | $2,212.82 |
| 29962 | 110 | 476-333-010 | $2,603.77 | $2,266.80 |
| 29962 | 111 | 476-333-011 | $2,603.77 | $2,304.58 |
| 29962 | 112 | 476-333-012 | $2,603.77 | $2,266.80 |
| 29962 | 113 | 476-333-013 | $2,603.77 | $2,158.84 |
| 29962 | 114 | 476-333-014 | $2,603.77 | $2,304.58 |
| 29962 | 115 | 476-333-015 | $2,603.77 | $2,266.80 |
| 29962 | 116 | 476-340-001 | $2,603.77 | $2,417.92 |
| 29962 | 117 | 476-340-002 | $2,603.77 | $2,266.80 |
| 29962 | 118 | 476-340-003 | $2,603.77 | $2,266.80 |
| 29962 | 119 | 476-340-004 | $2,603.77 | $2,417.92 |
| 29962 | 120 | 476-340-005 | $2,633.80 | $2,633.80 |
| 29962 | 121 | 476-340-006 | $2,633.80 | $2,633.80 |
| 29962 | 122 | 476-340-007 | $2,603.77 | $2,266.80 |
| 29962 | 123 | 476-340-008 | $2,603.77 | $2,266.80 |
| 29962 | 124 | 476-340-009 | $2,603.77 | $2,158.84 |
| 29962 | 125 | 476-340-010 | $2,603.77 | $2,304.58 |
| 29962 | 126 | 476-340-011 | $2,603.77 | $2,212.82 |
| 29962 | 127 | 476-340-012 | $2,603.77 | $2,212.82 |

Temecula Valley Unified School District
Community Facilities District No. 2005-1 (H)
Fiscal Year 2026/2027 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 29962 | 128 | 476-340-013 | $2,603.77 | $2,304.58 |
| 29962 | 129 | 476-340-014 | $2,603.77 | $2,266.80 |
| 29962 | 130 | 476-340-015 | $2,603.77 | $2,212.82 |
| 29962 | 131 | 476-340-016 | $2,603.77 | $2,304.58 |
| 29962 | 132 | 476-340-017 | $2,603.77 | $2,266.80 |
| 29962 | 133 | 476-340-018 | $2,603.77 | $2,304.58 |
| 29962 | 134 | 476-340-019 | $2,603.77 | $2,304.58 |
| 29962 | 135 | 476-340-020 | $2,603.77 | $2,158.84 |
| 29962 | 136 | 476-340-021 | $2,603.77 | $2,304.58 |
| 29962 | 137 | 476-340-022 | $2,603.77 | $2,266.80 |
| 29962 | 138 | 476-340-023 | $2,603.77 | $2,158.84 |
| 29962 | 139 | 476-340-024 | $2,603.77 | $2,304.58 |
| 29962 | 140 | 476-340-025 | $2,603.77 | $2,266.80 |
| 29962 | 141 | 476-340-026 | $0.00 | $0.00 |
| 29962 | 142 | 476-340-027 | $2,603.77 | $2,304.58 |
| 29962 | 143 | 476-340-028 | $2,603.77 | $2,266.80 |
| 29962 | 144 | 476-340-029 | $2,603.77 | $2,304.58 |
| 29962 | 145 | 476-340-030 | $2,603.77 | $2,304.58 |
| 29962 | 146 | 476-340-031 | $2,603.77 | $2,266.80 |
| 29962 | 147 | 476-340-032 | $2,603.77 | $2,158.84 |
| 29962 | 148 | 476-340-033 | $2,603.77 | $2,266.80 |
| 29962 | 149 | 476-340-034 | $2,603.77 | $2,304.58 |
| 29962 | 150 | 476-340-035 | $0.00 | $0.00 |
| 29962 | 151 | 476-340-037 | $0.00 | $0.00 |

| | |
|---|---|
| **Total Parcels** | **153** |
| **Total Taxable Parcels** | **146** |
| **Total Maximum Annual Special Tax** | **$381,501.77** |
| **Total Assigned Special Tax** | **$352,378.90** |

# Appendix B: Rate & Method of Apportionment

Following is the Rate and Method of Apportionment for the special district as it appears in the Community Facilities District Report adopted at the time of formation.

# RATE AND METHOD OF APPORTIONMENT FOR COMMUNITY FACILITIES DISTRICT NO. 2005-1 OF HEMET UNIFIED SCHOOL DISTRICT

The following sets forth the Rate and Method of Apportionment for the levy and collection of Special Taxes ("Rate and Method of Apportionment") of Community Facilities District No. 2005-1 ("CFD No. 2005-1") of the Hemet Unified School District ("School District"). An Annual Special Tax shall be levied on and collected on Taxable Property (defined below) located within the boundaries of CFD No. 2005-1 each Fiscal Year in an amount determined through the application of the Rate and Method of Apportionment described below. All of the real property in CFD No. 2005-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

## SECTION A
## DEFINITIONS

For purposes of this Rate and Method of Apportionment the terms hereinafter set forth have the following meanings:

**"Acreage"** means the number of acres of land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the Board may rely on the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map.

**"Act"** means the Mello-Roos Communities Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

**"Administrative Expenses"** means any ordinary and necessary expense incurred by the School District on behalf of CFD No. 2005-1 related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes including the reasonable expenses of collecting delinquencies, the administration of Bonds, the pro-rata payment of salaries and benefits of any School District employee whose duties are directly related to the administration of CFD No. 2005-1, and reasonable costs otherwise incurred in order to carry out the authorized purposes of CFD No. 2005-1.

**"Annual Special Tax"** means the Special Tax actually levied in any Fiscal Year on any Assessor's Parcel.

**"Assessor's Parcel"** means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of CFD No. 2005-1.

**"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 number assigned to an Assessor's Parcel by the County for purposes of identification.

**"Assigned Annual Special Tax"** means the Special Tax of that name described in Section D.

**"Backup Annual Special Tax"** means the Special Tax of that name described in Section E.

**"Board"** means the Governing Board of Hemet Unified School District, or its designee, in certain cases acting as the Legislative Body of CFD No. 2005-1.

**"Bonds"** means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, to which the Special Taxes have been pledged for repayment.

**"Bond Index"** means the national Bond Buyer Revenue Index, commonly referenced as the 25-Bond Revenue Index. In the event the Bond Index ceases to be published, the index used shall be based on a comparable index for revenue bonds maturity in 30 year with an average rating equivalent to Moody's A1 and/or S&P's A-plus, as reasonably determined by the Board.

**"Bond Yield"** means the yield of the last series of Bonds issued, for purposes of this calculation the yield of the Bonds shall be the yield calculated at the time such Bonds are issued, pursuant to Section 148 of the Internal Revenue Code of 1986, as amended for the purpose of the Non-Arbitrage Certificate or other similar bond issuance document.

**"Building Permit"** means a permit for the construction of one or more Units issued by the County, or another public agency in the event the County no longer issues said permits for the construction of Units within CFD No. 2005-1. For purposes of this definition, "Building Permit" shall not include permits for construction or installation of commercial/industrial structures, parking structures, retaining walls, utility improvements, or other such improvements not intended for human habitation.

**"Building Square Footage"** or **"BSF"** means the square footage of assessable internal living space of a Unit, exclusive of any carports, walkways, garages, overhangs, patios, enclosed patios, detached accessory structure, other structures not used as living space, or any other square footage excluded under Government Code Section 65995 as determined by reference to the Building Permit for such Unit.

**"Calendar Year"** means the period commencing January 1 of any year and ending the following December 31.

**"County"** means the County of Riverside.

**"Developed Property"** means all Assessor's Parcels of Taxable Property for which Building Permits were issued on or before May 1 of the prior Fiscal Year, provided that such Assessor's Parcels were created on or before January 1 of the prior Fiscal Year and that each such Assessor's Parcel is associated with a Lot, as determined reasonably by the Board.

**"Exempt Property"** means all Assessor's Parcels designated as being exempt from Special Taxes in Section K each Fiscal Year as determined May 1st of the previous Fiscal Year.

**"Final Subdivision Map"** means a final tract map, parcel map, lot line adjustment, or functionally equivalent map or instrument that creates individual Lots, recorded in the County Office of the Recorder.

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

**"Homeowner"** means any owner of a completed Unit constructed and sold within CFD No. 2005-1.

**"Lot"** means an individual legal lot created by a Final Subdivision Map for which a Building Permit could be issued.

**"Maximum Special Tax"** means the maximum Special Tax, determined in accordance with Section C that can be levied by CFD No. 2005-1 in any Fiscal Year on any Assessor's Parcel.

**"Minimum Annual Special Tax Requirement"** means the amount required in any Fiscal Year to pay: (i) the debt service or the periodic costs on all outstanding Bonds, (ii) Administrative Expenses of CFD No. 2005-1, (iii) the costs associated with the release of funds from an escrow account(s) established in association with the Bonds, and (iv) any amount required to establish or replenish any reserve funds (or accounts thereof) established in association with the Bonds, less (v) any amount(s) available to pay debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, trust agreement, or equivalent agreement or document. In arriving at the Minimum Annual Special Tax requirement the Board shall take into account the reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

**"Net Taxable Acreage"** means the total Acreage of all Taxable Property expected to exist in CFD No. 2005-1 after all Final Subdivision Maps are recorded.

**"Partial Prepayment Amount"** means the amount required to prepay a portion of the Annual Special Tax obligation for an Assessor's Parcel as described in Section H.

**"Prepayment Administrative Fees"** means any fees or expenses of the School District or CFD No. 2005-1 associated with the prepayment of the Special Tax obligation of an Assessor's Parcel. Prepayment Administrative Fees shall include among other things the cost of computing the Prepayment Amount, redeeming Bonds, and recording any notices to evidence the prepayment and redemption of Bonds.

**"Prepayment Amount"** means the amount required to prepay the Annual Special Tax obligation in full for an Assessor's Parcel as described in Section G.

**"Present Value of Taxes"** means for any Assessor's Parcel the present value of (i) the unpaid portion, if any, of the Special Tax applicable to such Assessor's Parcel in the current Fiscal Year and (ii) the Annual Special Taxes expected to be levied on such Assessor's Parcel in each remaining Fiscal Year, as determined by the Board, until the termination date specified in Section J. The discount rate used for this calculation shall be equal to the (i) Bond Yield after Bond issuance or (ii) most recently published Bond Index prior to Bond issuance.

**"Proportionately"** means that the ratio of the actual Annual Special Tax levy to the applicable Assigned Annual Special Tax is equal for all applicable Assessor's Parcels.

**"Reserve Fund Credit"** means an amount equal to the reduction in the applicable reserve fund requirement(s) resulting from the redemption of Bonds with the Prepayment Amount. In the event that a surety bond or other credit instrument satisfies the reserve requirement or the reserve requirement is under funded at the time of the prepayment no Reserve Fund Credit shall be given.

**"Special Tax"** means any of the special taxes authorized to be levied by CFD No. 2005-1 pursuant to the Act.

**"Taxable Property"** means all Assessor's Parcels which are not Exempt Property.

**"Undeveloped Property"** means all Assessor's Parcels of Taxable Property which are not Developed Property.

**"Unit"** means each separate residential dwelling unit which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units.

## SECTION B
## CLASSIFICATION OF ASSESSOR'S PARCELS

For each Fiscal Year, beginning with Fiscal Year 2005-06, each Assessor's Parcel within CFD No. 2005-1 shall be classified as Taxable Property or Exempt Property and, each Assessor's Parcel of Taxable Property shall be classified as Developed Property or Undeveloped Property. Developed Property shall be further classified based on the Building Square Footage of the Unit.

## SECTION C
## MAXIMUM SPECIAL TAXES

### 1. Developed Property

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property for any Fiscal Year shall be the amount determined by the greater of (i) the application of the Assigned Annual Special Tax or (ii) the application of the Backup Annual Special Tax for a given Final Subdivision Map.

### 2. Undeveloped Property

The Maximum Special Tax for each Assessor's Parcel classified as Undeveloped Property for any Fiscal Year shall be the amount determined by the application of the Assigned Annual Special Tax.

## SECTION D
## ASSIGNED ANNUAL SPECIAL TAXES

### 1. Developed Property

The Assigned Annual Special Tax in any Fiscal Year for each Assessor's Parcel of Developed Property shall be the amount determined by reference to Table 1.

**TABLE 1**

**ASSIGNED ANNUAL SPECIAL TAX FOR DEVELOPED PROPERTY**

| Building Square Feet | Assigned Annual Special Tax |
|---|---|
| < 2,100 | $2,158.85 per Unit |
| 2,100 - 2,300 | $2,212.83 per Unit |
| 2301 - 2,500 | $2,266.80 per Unit |
| 2,501 - 2,700 | $2,304.58 per Unit |
| 2,701 - 2,900 | $2,315.38 per Unit |
| 2,901 - 3,100 | $2,363.95 per Unit |
| 3,100 - 3,300 | $2,417.92 per Unit |
| > 3,300 | $2,633.81 per Unit |

**2. Undeveloped Property**

The Assigned Annual Special Tax rate in any Fiscal Year for an Assessor's Parcel classified as Undeveloped Property shall be $13,180.24 per acre of Acreage.

**SECTION E**
**BACKUP ANNUAL SPECIAL TAXES**

Each Fiscal Year, each Assessor's Parcel of Developed Property shall be subject to a Backup Annual Special Tax. The Backup Annual Special Tax rate in any Fiscal Year for Developed Property within a Final Subdivision Map shall be the rate per Lot calculated according to the following formula:

$$B = \frac{U \times A}{L}$$

The terms above have the following meanings:

| | | |
|---|---|---|
| B | = | Backup Annual Special Tax per Lot in each Fiscal Year |
| U | = | Assigned Annual Special Tax per acre of Acreage for Undeveloped Property |
| A | = | Acreage of Taxable Property expected to exist in such Final Subdivision Map, as determined by the Board pursuant to Section K. |
| L | = | Lots in the Final Subdivision Map |

Notwithstanding the foregoing, if all or any portion of the Final Subdivision Map(s) described in the preceding paragraph is subsequently changed or modified, then the Backup Annual Special Tax for each Assessor's Parcel of Developed Property in such Final Subdivision Map that is changed or modified shall be a rate per square foot of Acreage calculated as follows:

1. Determine the total Backup Annual Special Taxes anticipated to apply to the changed or modified area in the Final Subdivision Map prior to the change or modification.

2. The result of paragraph 1 above shall be divided by the Acreage of Taxable Property which is ultimately expected to exist in such changed or modified area in the Final Subdivision Map, as reasonably determined by the Board.

3. The result of paragraph 2 above shall be divided by 43,560. The result is the Backup Annual Special Tax per square foot of Acreage which shall be applicable to Assessor's Parcels of Developed Property in such changed or modified area of the Final Subdivision Map for all remaining Fiscal years in which the Special Tax may be levied.

## SECTION F
## METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

Commencing Fiscal Year 2005-06, and for each subsequent Fiscal Year, the Board shall levy Annual Special Taxes as follows:

Step One: The Board shall levy an Annual Special Tax on each Assessor's Parcel of Developed Property in an amount equal to the Assigned Annual Special Tax applicable to each such Assessor's Parcel.

Step Two: If the sum of the amounts collected in step one is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall Proportionately levy an Annual Special Tax on each Assessor's Parcel of Undeveloped Property up to the Assigned Annual Special Tax applicable to each such Assessor's Parcel to satisfy the Minimum Annual Special Tax Requirement.

Step Three: If the sum of the amounts collected in steps one and two is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall Proportionately levy an Annual Special Tax on each Assessor's Parcel of Developed Property up to the Maximum Special Tax applicable to each such Assessor's Parcel to satisfy the Minimum Annual Special Tax Requirement.

## SECTION G
## PREPAYMENT OF ANNUAL SPECIAL TAXES

The Annual Special Tax obligation of an Assessor's Parcel of Developed Property; or an Assessor's Parcel of Undeveloped Property for which a Building Permit has been issued may be prepaid in full, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel at the time the Annual Special Tax obligation

would be prepaid. The Prepayment Amount for an Assessor's Parcel eligible for prepayment shall be determined as described below.

An owner of an Assessor's Parcel intending to prepay the Annual Special Tax obligation shall provide CFD No. 2005-1 with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Board shall reasonably determine the Prepayment Amount of such Assessor's Parcel and shall notify such owner of such Prepayment Amount. The Prepayment Amount shall be calculated according to the following formula:

$$P = PVT - RFC + PAF$$

The terms above have the following meanings:

| | | |
|---|---|---|
| P | = | Prepayment Amount |
| PVT | = | Present Value of Taxes |
| RFC | = | Reserve Fund Credit |
| PAF | = | Prepayment Administrative Fees |

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property, net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Board. Such determination shall include identifying all Assessor's Parcels that are expected to become Exempt Property.

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records of CFD No. 2005-1 that there has been a prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Annual Special Tax obligation and the release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Annual Special Tax shall cease.

## SECTION H
## PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES

The Annual Special Tax obligation of an Assessor's Parcel may be partially prepaid at the times and under the conditions set forth in this section, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel at the time the Annual Special Tax obligation would be prepaid.

### 1. Partial Prepayment Times and Conditions

Prior to the conveyance of the first production Unit on a Lot within a Final Subdivision Map to a Homeowner, the owner of no less than all the Taxable Property within such Final Subdivision Map may elect in writing to the Board to prepay a portion of the Annual Special Tax obligations for all the Assessor's Parcels within such Final Subdivision Map, as calculated in Section H.2. below. The partial prepayment of each Annual Special Tax obligation shall be collected for all Assessor's Parcels prior to the conveyance of the first production Unit to a Homeowner with respect to such Final Subdivision Map.

**2. Partial Prepayment Amount**

The Partial Prepayment Amount shall be calculated according to the following formula:

$$PP = (P_G - PAF) \times F + PAF$$

The terms above have the following meanings:

PP = the Partial Prepayment Amount
$P_G$ = the Prepayment Amount calculated according to Section G
F = the percent by which the owner of the Assessor's Parcel is partially prepaying the Annual Special Tax obligation
PAF = the Prepayment Administrative Fee

**3. Partial Prepayment Procedures and Limitations**

With respect to any Assessor's Parcel that is partially prepaid, the Board shall indicate in the records of CFD No. 2005-1 that there has been a partial prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the partial prepayment of the Annual Special Tax obligation and the partial release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such prepaid portion of the Annual Special Tax shall cease. Additionally, the notice shall indicate that the Assigned Annual Special Tax and the Backup Annual Special Tax if applicable for the Assessor's Parcel has been reduced by an amount equal to the percentage which was partially prepaid.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property after such partial prepayment, net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such partial prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Board. Such determination shall include identifying all Assessor's Parcels that are expected to become Exempt Property.

## SECTION I
## EXCESS ASSIGNED ANNUAL SPECIAL TAXES

In any Fiscal Year which the Annual Special Taxes collected from Developed Property, pursuant to Step 1 of Section F, exceeds the Minimum Annual Special Tax Requirement, the School District shall use such amount for acquisition, construction or financing of school facilities in accordance with the Act, CFD No. 2005-1 proceedings and other applicable law as determined by the Board.

## SECTION J
## TERMINATION OF SPECIAL TAX

Annual Special Taxes shall be levied for a period of thirty-three (33) Fiscal Years after the last series of Bonds have been issued, provided that Annual Special Taxes shall not be levied after Fiscal Year 2045-2046.

## SECTION K
## EXEMPTIONS

The Board shall classify as Exempt Property (i) Assessor's Parcels owned by the State of California, Federal or other local governments, (ii) Assessor's Parcels which are used as places of worship and are exempt from ad valorem property taxes because they are owned by a religious organization, (iii) Assessor's Parcels owned by a homeowners' association, (iv) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, (v) Assessor's Parcels developed or expected to be developed exclusively for non-residential use, including any use directly servicing any non-residential property, such as parking, as reasonably determined by the Board, and (vi) any other Assessor's Parcels at the reasonable discretion of the Board, provided that no such classification would reduce the Net Taxable Acreage to less than 26.17 acres of Acreage. Notwithstanding the above, the Board shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the sum of all Taxable Property to less than 26.17 acres of Acreage. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Net Taxable Acreage to less than 26.17 acres of Acreage will continue to be classified as Developed Property or Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly.

## SECTION L
## APPEALS

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Board not later than twelve months after having paid the first installment of the Special Tax that is disputed. In order to be considered sufficient, any notice of appeal must: (i) specifically identify the property by address and Assessor's Parcel Number; (ii) state the amount in dispute and whether it is the whole amount or only a portion of the Special Tax; (iii) state all grounds on which the property owner is disputing the amount or application of the Special Tax, including a reasonably detailed explanation as to why the amount or application of such Special Tax is incorrect; (iv) include all documentation, if any, in support of the claim; and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. A representative(s) of CFD No. 2005-1 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 (except for the last year of levy), but an adjustment shall be made the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) as the representative's decision shall indicate.

## SECTION M
## MANNER OF COLLECTION

The Annual 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. 2005-1 may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations.

# Appendix C: Direct Billed Special Taxes

If Special Taxes are unable to be applied to the County tax roll, Special District Financing & Administration will generate and mail direct bills. For fiscal year 2026/27, there were no direct bills generated.

# Appendix D: Notice of Special Tax

Pertaining to developed properties being **resold** within CFD No. 2005-1(H), each Special Tax classification, because it has a different maximum Special Tax, must have a separate Notice of Special Tax. Following is a Notice of Special Tax for each classification.

Please contact Special District Financing & Administration for assistance in complying with any request for a Notice of Special Tax.

**TEMECULA VALLEY UNIFIED SCHOOL DISTRICT**
**COMMUNITY FACILITIES DISTRICT NO. 2005-1(H)**

## NOTICE OF SPECIAL TAX

In accordance with Section 53340.2 of the Government Code, the agency will designate an office, department, or bureau to establish procedures to promptly respond to inquires concerning current and future estimated tax liability. For purposes of enabling sellers of real property subject to the levy of special taxes to satisfy the Notice requirements, the designated party will furnish a Notice of Special Tax to any individual requesting the Notice within five (5) business days of receiving a request for such Notice. The local agency may charge a reasonable fee for this service not to exceed ten dollars ($10.00). A copy of this Notice is on the following page. Note, the Assessor parcel number, the square footage of the dwelling unit and the Maximum Developed Special Tax must be filled in by the agency. The following chart will provide the required data. Please do not hesitate to contact SDFA to fulfill this requirement.

| Assigned Annual Special Tax for Developed Property – All Years | | | | |
|---|---|---|---|---|
| Land Use Classification | Unit Type | Square Footage | Assigned Special Tax Per Unit | Backup Special Tax Per Unit |
| 1 | Residential Dwelling Unit | Less than 2,100 | $2,158.85 | **$2,603.77** |
| 2 | Residential Dwelling Unit | 2,100 to 2,300 | $2,212.83 | **$2,603.77** |
| 3 | Residential Dwelling Unit | 2,301 to 2,500 | $2,266.80 | **$2,603.77** |
| 4 | Residential Dwelling Unit | 2,501 to 2,700 | $2,304.58 | **$2,603.77** |
| 5 | Residential Dwelling Unit | 2,701 to 2,900 | $2,315.38 | **$2,603.77** |
| 6 | Residential Dwelling Unit | 2,901 to 3,100 | $2,363.95 | **$2,603.77** |
| 7 | Residential Dwelling Unit | 3,100 to 3,300 | $2,417.92 | **$2,603.77** |
| 8 | Residential Dwelling Unit | Greater than 3,300 | **$2,633.81** | $2,603.77 |

The Maximum Special Tax is the Greater of the Assigned Special Tax or the Backup Special Tax per Unit.

**NOTICE OF SPECIAL TAX**

COMMUNITY FACILITIES DISTRICT NO. 2005-1(H)
TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
COUNTY OF RIVERSIDE, CALIFORNIA

TO: THE PROSPECTIVE PURCHASER OF THE REAL PROPERTY KNOWN AS:

| | |
|---|---|
| Assessor Parcel No: | |
| Building Square Footage: | |

THIS IS A NOTIFICATION TO YOU PRIOR TO YOUR PURCHASING THIS PROPERTY.

This property is subject to a special tax that is in addition to the regular property taxes and any other charges and benefit assessments on the parcel. This special tax is not necessarily imposed on all parcels within the City or County where the property is located. If you fail to pay this tax when due each year, the property may be foreclosed upon and sold. The tax is used to provide public facilities that are likely to particularly benefit this property. YOU SHOULD TAKE THIS TAX AND THE BENEFITS FROM THE PUBLIC FACILITIES FOR WHICH IT PAYS INTO ACCOUNT IN DECIDING WHETHER TO BUY THIS PROPERTY.

The maximum special tax which may be levied against this parcel to pay for public facilities is $_____. This amount does not escalate. The special tax will be levied annually for a period not to exceed thirty-three (33) fiscal years after the last series of Bonds have been issued, provided that the Annual Special Taxes shall not be levied after Fiscal Year 2045/46.

The authorized facilities which are being paid for by the special taxes, and by the money received from the sale of bonds which are being repaid by the special taxes, are school facilities, water facilities and sewer facilities. These facilities may not yet have all been constructed or acquired and it is possible that some may never be constructed or acquired.

YOU MAY OBTAIN A COPY OF THE RESOLUTION OF FORMATION WHICH AUTHORIZES CREATION OF THE COMMUNITY FACILITIES DISTRICT, AND WHICH SPECIFIES MORE PRECISELY HOW THE SPECIAL TAX IS APPORTIONED AND HOW THE PROCEEDS OF THE TAX WILL BE USED, FROM THE ASSISTANT SUPERINTENDENT OF BUSINESS SUPPORT SERVICES OF THE TEMECULA VALLEY UNIFIED SCHOOL DISTRICT BY CALLING (951) 506-7925. THERE MAY BE A CHARGE FOR THIS DOCUMENT NOT TO EXCEED THE ESTIMATED REASONABLE COST OF PROVIDING THE DOCUMENT.

I (WE) ACKNOWLEDGE THAT I (WE) HAVE RECEIVED A COPY OF THIS NOTICE. I (WE) MAY TERMINATE THE CONTRACT TO PURCHASE OR DEPOSIT RECEIPT AFTER RECEIVING THIS NOTICE FROM THE OWNER OR AGENT SELLING THE PROPERTY. THE CONTRACT MAY BE TERMINATED WITHIN THREE DAYS IF THE NOTICE WAS RECEIVED IN PERSON OR WITHIN FIVE DAYS AFTER IT WAS DEPOSITED IN THE MAIL BY GIVING WRITTEN NOTICE OF THAT TERMINATION TO THE OWNER OR AGENT SELLING THE PROPERTY.

DATE: _____

SIGNATURES: _____

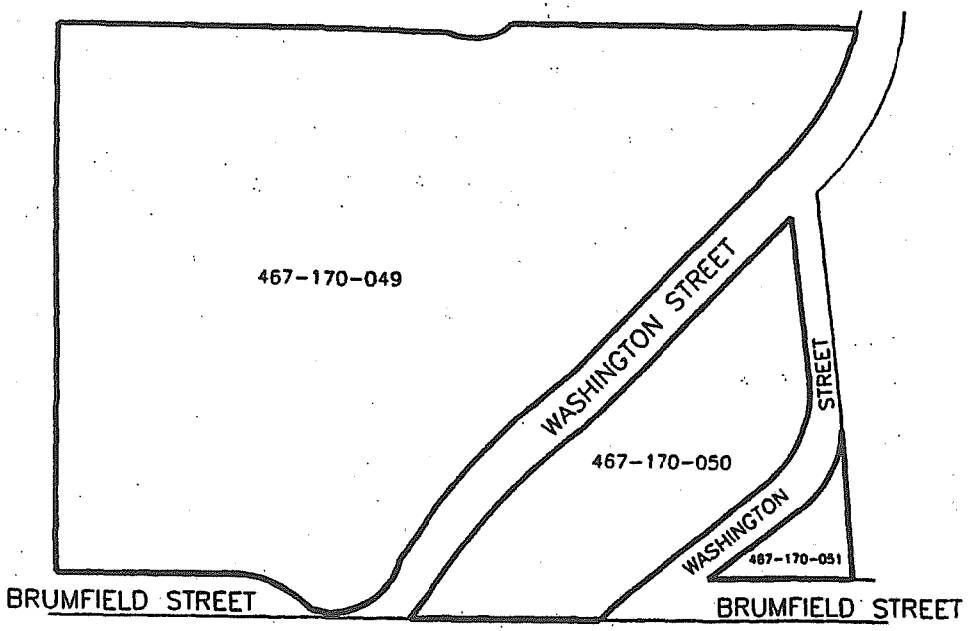
_____

# Appendix E: Boundary Maps and Assessor Parcel Maps

Following are reduced copies of the original Boundary Map and reduced copies of the current Assessor Parcel Maps for the special district.

SHEET 1 OF 1

# PROPOSED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 2005-1 OF HEMET UNIFIED SCHOOL DISTRICT RIVERSIDE COUNTY STATE OF CALIFORNIA




(1) Filed in the office of the Secretary of the Governing Board this ____ day of _____, 20___.

_____
Philip O. Pendley
Secretary of the Governing Board

(2) I hereby certify that the within map showing the boundaries of Community Facilities District No. 2005-1 of the Hemet Unified School District, Riverside County, State of California, was approved by the Governing Board at a regular meeting thereof, held on this _____ day of _____, 20___, by its Resolution No. _____.

_____
Philip O. Pendley
Secretary of the Governing Board

(3) Filed this ___ day of _____, 20___, at the hour ____ o'clock ___m, in Book ____ of Maps of Assessment and Community Facilities Districts at page ____ and as Instrument No. _____ in the office of the County Recorder of Riverside County, State of California.

_____
County Recorder of Riverside County

Reference is hereby made to the Assessor maps of the County of Riverside for an exact description of the lines and dimensions of each lot and parcel.

LEGEND

| | |
|---|---|
| ▬▬ | Boundaries of Community Facilities District No. 2005-1 |
| ——— | Assessor Parcel Boundary |
| nnn-nnn-nnn | Riverside County Assessor Parcel Number |

PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.

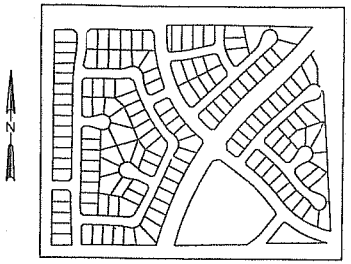
Recorded May 26, 2005 Book 62 Page 82
Instrument No. 2005-423072

COPY

79/23

# SUPPLEMENTAL BOUNDARY MAP
# OF
# COMMUNITY FACILITIES DISTRICT NO. 2005-1(H)
## OF TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
## ("CFD NO. 2005-1(H)")
## RIVERSIDE COUNTY
## STATE OF CALIFORNIA

(MODIFYING THE BOUNDARY MAP FOR COMMUNITY FACILITIES DISTRICT NO. 2005-1 OF HEMET UNIFIED SCHOOL DISTRICT, RIVERSIDE COUNTY, STATE OF CALIFORNIA RECORDED ON MAY 26, 2005, IN BOOK 62 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 82, AS INSTRUMENT NO. 2005-423072 IN THE OFFICE OF THE RECORDER FOR THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.)




FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF EDUCATION OF THE TEMECULA VALLEY UNIFIED SCHOOL DISTRICT THIS 15th DAY OF January, 20 16.

Sandra Hinkson
CLERK OF THE BOARD OF EDUCATION
TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
AS THE LEGISLATIVE BODY OF CFD NO. 2005-1(H)
STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THIS SUPPLEMENTAL MAP OF THE BOUNDARIES OF CFD NO. 2005-1(H) IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AND RELATED TRANSFER OF GOVERNANCE, AUTHORIZED BY THE "GOVERNANCE TRANSFER AGREEMENT" UNDER SECTION 2(a) OF CHAPTER 206 OF THE 2013 LEGISLATION SESSION, OF CFD NO. 2005-1(H) FROM HEMET UNIFIED SCHOOL DISTRICT ("HUSD") TO THE TEMECULA VALLEY UNIFIED SCHOOL DISTRICT ("TVUSD") WAS APPROVED BY TVUSD ON THE 16TH DAY OF SEPTEMBER, 2014, BY ITS RESOLUTION NO. 2014-15/06 AND APPROVED BY THE HUSD ON THE 7TH DAY OF OCTOBER, 2014 BY ITS RESOLUTION NO. 2296. I FURTHER CERTIFY THAT BOTH THE "GOVERNANCE TRANSFER EFFECTIVE DATE" AND "REORGANIZATION EFFECTIVE DATE," IDENTIFIED IN THE GOVERNANCE TRANSFER AGREEMENT, OCCURRED ON JULY 1, 2015.

Sandra Hinkson
CLERK OF THE BOARD OF EDUCATION
TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
AS THE LEGISLATIVE BODY OF CFD NO. 2005-1(H)
STATE OF CALIFORNIA

FILED THIS 26th DAY OF JANUARY, 20 16, AT THE HOUR OF 12:05 O'CLOCK P M. IN BOOK 79 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE(S) 23-24 AS INSTRUMENT NO. 2016-0028389 IN THE OFFICE OF THE RECORDER FOR THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA. FEE: $ 12.00

Maria Hernandez, DEPUTY
COUNTY RECORDER OF THE COUNTY OF RIVERSIDE

| LOT DESIGNATION | ASSESSOR'S PARCEL NO |
|---|---|
| 1 | 476320001 |
| 2 | 476320002 |
| 3 | 476320003 |
| 4 | 476320004 |
| 5 | 476320005 |
| 6 | 476321001 |
| 7 | 476321002 |
| 8 | 476321003 |
| 9 | 476321004 |
| 10 | 476321005 |
| 11 | 476321006 |
| 12 | 476321007 |
| 13 | 476321008 |
| 14 | 476321009 |
| 15 | 476321010 |
| 16 | 476321014 |
| 17 | 476321011 |
| 18 | 476321012 |
| 19 | 476321013 |
| 20 | 476322001 |
| 21 | 476322002 |
| 22 | 476322003 |
| 23 | 476322004 |
| 24 | 476322005 |
| 25 | 476322006 |
| 26 | 476322007 |
| 27 | 476322008 |
| 28 | 476322009 |
| 29 | 476322010 |
| 30 | 476322011 |
| 31 | 476322012 |
| 32 | 476322013 |
| 33 | 476322014 |
| 34 | 476322015 |
| 35 | 476322016 |
| 36 | 476322017 |
| 37 | 476322018 |
| 38 | 476322019 |
| 39 | 476323001 |
| 40 | 476323002 |
| 41 | 476323003 |
| 42 | 476323004 |
| 43 | 476323005 |
| 44 | 476323006 |
| 45 | 476323007 |
| 46 | 476323008 |
| 47 | 476323009 |
| 48 | 476323010 |
| 49 | 476323011 |
| 50 | 476323012 |
| 51 | 476323013 |

| LOT DESIGNATION | ASSESSOR'S PARCEL NO |
|---|---|
| 52 | 476323014 |
| 53 | 476323015 |
| 54 | 476323016 |
| 55 | 476323017 |
| 56 | 476323018 |
| 57 | 476323019 |
| 58 | 476323020 |
| 59 | 476323021 |
| 60 | 476323022 |
| 61 | 476323023 |
| 62 | 476323024 |
| 63 | 476323025 |
| 64 | 476323026 |
| 65 | 476323027 |
| 66 | 476323028 |
| 67 | 476323029 |
| 68 | 476323030 |
| 69 | 476323031 |
| 70 | 476323032 |
| 71 | 476323033 |
| 72 | 476323034 |
| 73 | 476323035 |
| 74 | 476323036 |
| 75 | 476323037 |
| 76 | 476330001 |
| 77 | 476330002 |
| 78 | 476330003 |
| 79 | 476330004 |
| 80 | 476330005 |
| 81 | 476330006 |
| 82 | 476330007 |
| 83 | 476330008 |
| 84 | 476330009 |
| 85 | 476330010 |
| 86 | 476330011 |
| 87 | 476330012 |
| 88 | 476330013 |
| 89 | 476330014 |
| 90 | 476331001 |
| 91 | 476331002 |
| 92 | 476331003 |
| 93 | 476331004 |
| 94 | 476331005 |
| 95 | 476331006 |
| 96 | 476331007 |
| 97 | 476331008 |
| 98 | 476332005 |
| 99 | 476332001 |
| 100 | 476332002 |
| 101 | 476332003 |
| 102 | 476332004 |

| LOT DESIGNATION | ASSESSOR'S PARCEL NO |
|---|---|
| 103 | 476333001 |
| 104 | 476333002 |
| 105 | 476333003 |
| 106 | 476333004 |
| 107 | 476333005 |
| 108 | 476333006 |
| 109 | 476333007 |
| 110 | 476333008 |
| 111 | 476333009 |
| 112 | 476333010 |
| 113 | 476333011 |
| 114 | 476333012 |
| 115 | 476333013 |
| 116 | 476333014 |
| 117 | 476333015 |
| 118 | 476340001 |
| 119 | 476340002 |
| 120 | 476340003 |
| 121 | 476340004 |
| 122 | 476340005 |
| 123 | 476340006 |
| 124 | 476340007 |
| 125 | 476340008 |
| 126 | 476340009 |
| 127 | 476340010 |
| 128 | 476340011 |
| 129 | 476340012 |
| 130 | 476340013 |
| 131 | 476340014 |
| 132 | 476340015 |
| 133 | 476340016 |
| 134 | 476340017 |
| 135 | 476340018 |
| 136 | 476340019 |
| 137 | 476340020 |
| 138 | 476340021 |
| 139 | 476340022 |
| 140 | 476340023 |
| 141 | 476340024 |
| 142 | 476340025 |
| 143 | 476340026 |
| 144 | 476340027 |
| 145 | 476340028 |
| 146 | 476340029 |
| 147 | 476340030 |
| 148 | 476340031 |
| 149 | 476340032 |
| 150 | 476340033 |
| 151 | 476340034 |
| 152 | 476340035 |
| 153 | 476340037 |


SDFA
SPECIAL DISTRICT FINANCING & ADMINISTRATION

437 WEST GRAND AVENUE
ESCONDIDO, CALIFORNIA 92025
TELEPHONE: (760)233-2630
FAX: (760)233-2631


| | |
|---|---|
| SHEET | 1 OF 2 |
| DATE | JANUARY 2016 |
| JOB NO. | CFD2005-1H |

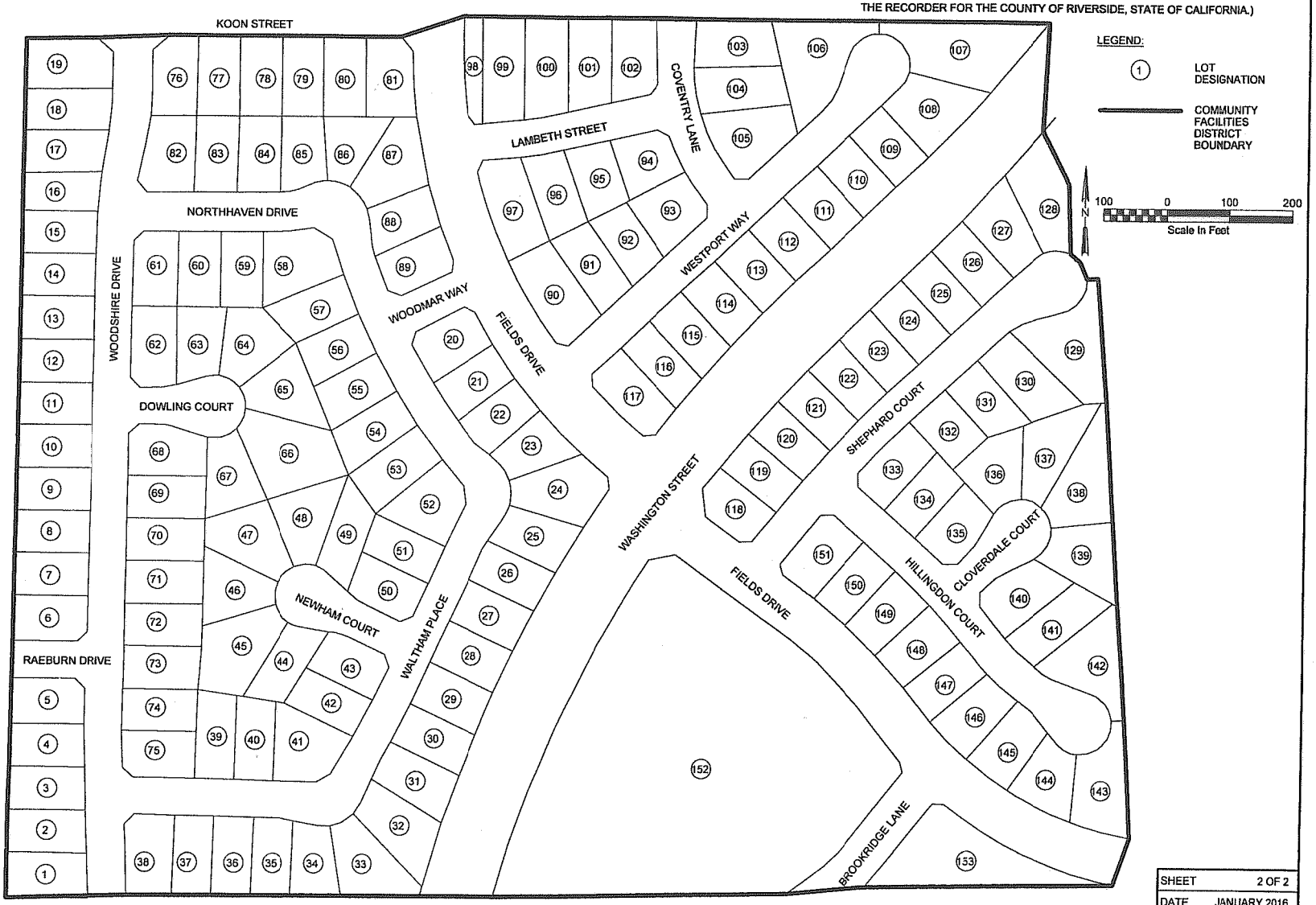
copy



OF TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
("CFD NO. 2005-1(H)")
RIVERSIDE COUNTY
STATE OF CALIFORNIA

# SUPPLEMENTAL BOUNDARY MAP
# OF
# COMMUNITY FACILITIES DISTRICT NO. 2005-1(H)

(MODIFYING THE BOUNDARY MAP FOR COMMUNITY FACILITIES DISTRICT NO. 2005-1 OF HEMET UNIFIED SCHOOL DISTRICT, RIVERSIDE COUNTY, STATE OF CALIFORNIA RECORDED ON MAY 26, 2005, IN BOOK 62 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 82, AS INSTRUMENT NO. 2005-423072 IN THE OFFICE OF THE RECORDER FOR THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.)




SDFA
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437 WEST GRAND AVENUE
ESCONDIDO, CALIFORNIA 92025
TELEPHONE: (760)233-2630
FAX: (760)233-2631

| | |
|---|---|
| SHEET | 2 OF 2 |
| DATE | JANUARY 2016 |
| JOB NO. | CFD2005-1H |

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

FEB 14 2007

POR.NE 28 T.6S.,R.2W

34

T.R.A. 071-077

09

476-32

476-01

1" = 100'
ANGLE = 90

33

01

08

07

WASHINGTON

WOODMAR WAY

WALTHAM

LOT G

LOT E

ST

DRIVE

PLACE

LOT H

NEWHAM COURT

LOT F

NORTHHAVEN

LOT I

DOWLING COURT

WOODSHIRE

LOT I

LOT A

RAEBURN DRIVE

DRIVE

TR 29962

OPEN SPACE

N00-16-08E

N89-35-44E

ASSESSOR'S MAP BK476 PG.32
Riverside County, Calif.

copy

MB 401/97-109 TRACT MAP NO. 29962

Feb 2007

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

FEB 14 2007

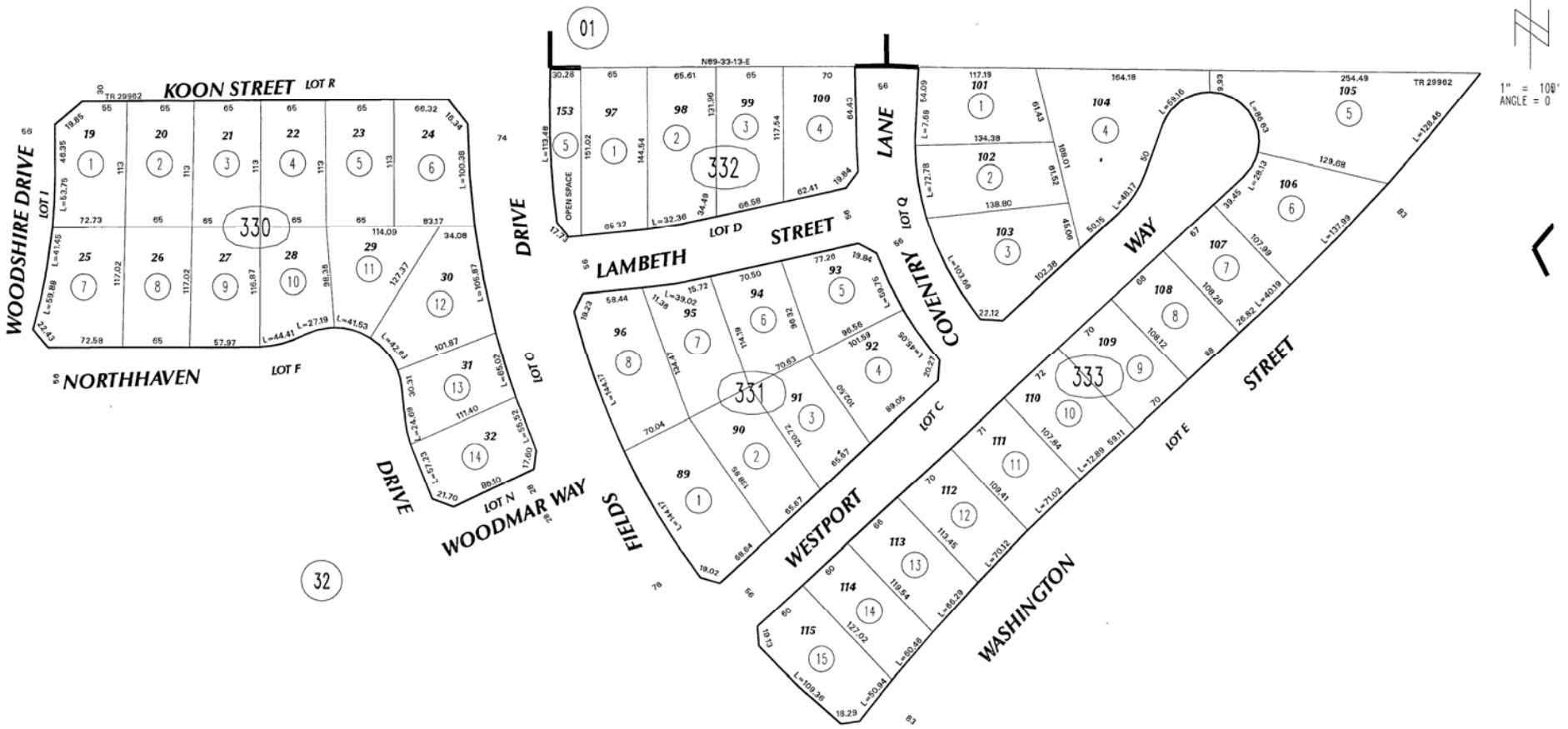
POR.NE 28 T.6S.,R.2W

T.R.A. 071-077

476-33

476-01

1" = 100'
ANGLE = 0




ASSESSOR'S MAP BK476 PG.33
Riverside County, Calif.

MB 401/97-109 TRACT MAP NO. 29962

Feb 2007

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

MAR 02 2007

POR.NE 28 T.6S.,R.2W

T.R.A. 071-077

476-34
476-01




ASSESSOR'S MAP BK476 PG.34
Riverside County, Calif.

BCB

MB 401/97-109 TRACT MAP NO. 29962

| DATE | OLD NUMBER | NEW NUMBER |
|---|---|---|
| 03/07 | 36 | 37,ST. |

# Appendix F: Debt Service Schedule

Temecula Valley Unified School District
Community Facilities District No. 2005-1(H)

**Debt Service Schedule**
**Hemet Unified School District Financing Authority**
2024 Special Tax Revenue Bonds - $1,835,000

| Year Ending September 1st | Total Principal Due | Interest Due | Total Debt Service | Payment Dates March 1st | Payment Dates September 1st |
|---|---|---|---|---|---|
| 2025 | 135,000.00 | 68,303.00 | $203,303.00 | $22,428.00 | $180,875.00 |
| 2026 | 120,000.00 | 85,000.00 | $205,000.00 | $42,500.00 | $162,500.00 |
| 2027 | 125,000.00 | 79,000.00 | $204,000.00 | $39,500.00 | $164,500.00 |
| 2028 | 130,000.00 | 72,750.00 | $202,750.00 | $36,375.00 | $166,375.00 |
| 2029 | 140,000.00 | 66,250.00 | $206,250.00 | $33,125.00 | $173,125.00 |
| 2030 | 145,000.00 | 59,250.00 | $204,250.00 | $29,625.00 | $174,625.00 |
| 2031 | 155,000.00 | 52,000.00 | $207,000.00 | $26,000.00 | $181,000.00 |
| 2032 | 160,000.00 | 44,250.00 | $204,250.00 | $22,125.00 | $182,125.00 |
| 2033 | 170,000.00 | 36,250.00 | $206,250.00 | $18,125.00 | $188,125.00 |
| 2034 | 175,000.00 | 27,750.00 | $202,750.00 | $13,875.00 | $188,875.00 |
| 2035 | 185,000.00 | 19,000.00 | $204,000.00 | $9,500.00 | $194,500.00 |
| 2036 | 195,000.00 | 9,750.00 | $204,750.00 | $4,875.00 | $199,875.00 |
| Total | 1,835,000.00 | 619,553.00 | 2,454,553.00 | 298,053.00 | 2,156,500.00 |

# Appendix G: Resolution Authorizing 2026/27 Special Tax

TEMECULA VALLEY
UNIFIED SCHOOL DISTRICT

**TEMECULA VALLEY UNIFIED SCHOOL DISTRICT**

**RESOLUTION NO. 2025-26/48**

**RESOLUTION OF THE GOVERNING BOARD OF THE TEMECULA VALLEY UNIFIED SCHOOL DISTRICT ACTING AS THE LEGISLATIVE BODY FOR COMMUNITY FACILITIES DISTRICTS NOS. 1, 89-1, 2000-1, 2002-1, 2002-2, 2003-2, 2004-1, 2005-1, 2010-1, 2011-1, 2013-1, 2014-1, 2005-1(H), 2017-1, 2018-1, 2021-1, 2025-1, AND 2026-1 OF THE TEMECULA VALLEY UNIFIED SCHOOL DISTRICT AUTHORIZING THE LEVY OF A SPECIAL TAX FOR FISCAL YEAR 2026-27**

On motion of Member Anderson, seconded by Member Barham, the following resolution was adopted:

**WHEREAS,** the Governing Board of the Temecula Valley Unified School District (hereinafter referred to as the "District") as the legislative body of Community Facilities Districts Nos. 1, 89-1, 2000-1, 2002-1, 2002-2, 2003-2, 2004-1, 2005-1, 2010-1, 2011-1, 2013-1, 2014-1, 2005-1(H), 2017-1, 2018-1, 2021-1, 2025-1, and 2026-1 including any zones or improvement areas thereof, has initiated proceedings, held public hearings, conducted elections, and received a favorable vote from the qualified electors relating to a levy of a special tax within 16 community facilities districts, all as authorized pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982," being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. These Community Facilities Districts shall hereinafter be referred to as Community Facilities District No. 1 (French Valley/Territory Transfer) hereinafter referred to as "CFD No. 1", Community Facilities District No. 89-1 (Redhawk) hereinafter referred to as "CFD No. 89-1", Community Facilities District No. 2000-1 (Beazer) hereinafter referred to as "CFD No. 2000-1", Community Facilities District No. 2002-1 (Rancho Bella Vista Improvement Areas 1-2) hereinafter referred to as "CFD No. 2002-1", Community Facilities District No. 2002-2 (Redhawk II) herein after referred to as "CFD No. 2002-2", Community Facilities District No. 2003-2 (Sheffield/Buie) herein after referred to as "CFD No. 2003-2", Community Facilities District No. 2004-1 (Wolf Creek Improvement Area A and B) herein after referred to as "CFD No. 2004-1", Community Facilities District No. 2005-1 (KB Homes) herein after referred to as "CFD No. 2005-1", Community Facilities District No. 2010-1 (Portion of Quinta do Lago) herein after referred to as "CFD No. 2010-1", Community Facilities District No. 2011-1 (Rancho Bella Vista Improvement Area 4) herein after referred to as "CFD No. 2011-1", Community Facilities District No. 2013-1 (Rancho Bella Vista Improvement Area 3) herein after referred to as "CFD No. 2013-1", Community Facilities District No. 2014-1 (Morningstar Ranch) hereinafter referred to as "CFD No. 2014-1", Community Facilities District No. 2005-1(H) (French Valley/Territory Transfer) hereinafter referred to as "CFD No. 2005-1(H), Community Facilities District No. 2017-1 (Cypress Ridge) herein after referred to as "CFD No. 2017-1", Community Facilities District No. 2018-1 (Annexable) herein after referred to as "CFD No. 2018-1", Community Facilities District No. 2021-1 (Sevilla) herein after referred to as "CFD No. 2021-1", Community Facilities District No. 2025-1 (Village Core) herein after referred to as "CFD No. 2025-1", and Community Facilities District No. 2026-1 (Amber Valley) herein after referred to as "CFD No. 2026-1" (collectively "CFDs") and,

**WHEREAS,** the governance of CFD 2005-1(H), on or about July 1, 2015, was transferred to the District in accordance with the transfer of territory effective on such date which, pursuant to an agreement between the District, CFD No. 2005-1(H) and Hemet Unified School District ("HUSD"), provides for the Governing Board of the District to become the Legislative Body effective July 1, 2015, replaces the HUSD Governing Board as the Legislative Body of CFD 2005-1(H) and adds the requirement to the Governing Board of the District to administer CFD 2005-1(H) including approving the levy of special taxes of CFD 2005-1(H); and

**WHEREAS,** this District by Ordinances as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of special taxes to pay for costs and expenses related to said CFDs, and this District is desirous to establish the specific rates of the special taxes to be collected for the next fiscal year.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

Section 1. That the above recitals are all true and correct.

Section 2. That the specific rates and amounts of the special taxes to be collected to pay for the costs and expenses for the next fiscal year (2026-27) for each of the referenced CFDs are hereby determined and established as set forth in the attached, referenced and incorporated Exhibit 'A-1', Exhibit 'A-2', Exhibit 'A-3', Exhibit 'A-4', Exhibit 'A-5', Exhibit 'A-6', Exhibit 'A-7', Exhibit 'A-8', Exhibit 'A-9', Exhibit 'A-10', Exhibit 'A-11', Exhibit 'A-12', Exhibit 'A-13', Exhibit 'A-14', Exhibit 'A-15', Exhibit 'A-16', Exhibit 'A-17', and Exhibit 'A-18'.

Section 3. That the rates as set forth above do not exceed the amounts as previously authorized by the Ordinances of this legislative body, and are not in excess of that as previously approved by the qualified electors of each of the respective CFDs.

Section 4. That the proceeds of the special taxes shall be used to pay in whole or in part, the costs of the following as they pertain to each of the respective CFDs in the following order of priority.

a. Payment of costs associated with required administrative duties.

b. Payment of principal and interest on any outstanding authorized bonded indebtedness;

c. Necessary replenishment of bond reserve funds or other reserve funds;

d. Payment of costs and expenses of constructing and acquiring public facilities authorized in the formation documents and applicable "CFD Reports" of the respective CFDs and including as to each of the CFDs the cost of acquiring seating capacity at the grade TK-12 level (except CFD No. 89-1, the TK-8 level) and public services, if any, as applicable;

e. Repayment of advances and loans, if appropriate; and

f. The proceeds of the special taxes shall be used as set forth above and shall not be used for any other purpose.

Section 5. The special taxes shall be collected in the same manner as ordinary ad valorem property taxes are collected, and shall be subject to the same penalties and same procedure and sale in cases of any delinquency for ad valorem taxes or earlier if bond covenants require, and the tax collector is hereby authorized to deduct reasonable administrative costs incurred in collecting any special taxes.

Section 6. All monies above collected shall be paid into the respective Community Facilities District funds, including any bond and reserve fund or otherwise as applicable relative to acquisition of or construction of additional public facilities for the CFDs.

Section 7. A listing of all parcels subject to the special taxes, together with the applicable tax to be levied for the next year, shall be filed with the County Auditor on or before the 10th day of August this year. It is hereby further decided that a certified copy of this resolution also be filed with the County Auditor on or before the 10th day of August of this year.

Section 8. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land affected in a space marked "public improvements", "special tax", or by any other suitable designation, the installment of the special taxes.

Section 9. The County Auditor shall then, at the close of the tax collection period, promptly render to this Agency a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making such collection.

**PASSED AND ADOPTED** by said Governing Board on **June 9, 2026**, by the following vote:

**TEMECULA VALLEY UNIFIED SCHOOL DISTRICT**

By: _____
President of the Board of Education of the
Temecula Valley Unified School District

ATTEST:

By: _____
Clerk of the Board of Education of the
Temecula Valley Unified School District

STATE OF CALIFORNIA )
) ss.
COUNTY OF RIVERSIDE )

I, Dr. Melinda Anderson, Clerk of the Governing Board of the Temecula Valley Unified School District, do hereby certify that the foregoing resolution was duly adopted by the Board of Education of the Temecula Valley Unified School District at a meeting thereof held on the **9th day of June, 2026**, at which meeting a quorum of such Board was present and acting throughout and for which notice and an agenda was prepared and posted as required by law, and that such Resolution 2025-26/48 was so adopted by the following vote:

AYES: 5
NOES: 0
ABSTAIN: 0
ABSENT: 0

By: _____
Clerk of the Governing Board of the
Temecula Valley Unified School District

# EXHIBIT A-13

Temecula Valley Unified School District
Community Facilities District No. 2005-1(H) (French Valley/Territory Transfer)

**Tax Rates for Fiscal Year 2026/27**
**Applicable to All Property**

**Table 1**
**Developed Property – Assigned Special Tax**

| Classification | Building Square Footage | Special Tax Per Unit Fiscal Year 2025/26 | | Special Tax Per Unit Fiscal Year 2026/27 | |
|---|---|---|---|---|---|
| | | Maximum | Actual | Maximum | Actual |
| Developed | Less than 2,100 sq. ft. | $2,158.85 | $2,158.84 | $2,158.85 | $2,158.84 |
| Developed | 2,100 to 2,300 sq. ft. | $2,212.83 | $2,212.82 | $2,212.83 | $2,212.82 |
| Developed | 2,301 to 2,500 sq. ft. | $2,266.80 | $2,266.80 | $2,266.80 | $2,266.80 |
| Developed | 2,501 to 2,700 sq. ft. | $2,304.58 | $2,304.58 | $2,304.58 | $2,304.58 |
| Developed | 2,701 to 2,900 sq. ft. | $2,315.38 | $2,315.38 | $2,315.38 | $2,315.38 |
| Developed | 2,901 to 3,100 sq. ft. | $2,363.95 | $2,363.94 | $2,363.95 | $2,363.94 |
| Developed | 3,100 to 3,330 sq. ft. | $2,417.92 | $2,417.92 | $2,417.92 | $2,417.92 |
| Developed | Greater than 3,300 sq. ft. | $2,633.81 | $2,633.80 | $2,633.81 | $2,633.80 |

**Table 2**
**Backup Special Tax**

| Maximum Special Tax Per Lot Fiscal Year 2025/26 | Actual Special Tax Per Lot Fiscal Year 2025/26 | Maximum Special Tax Per Lot Fiscal Year 2026/27 | Actual Special Tax Per Lot Fiscal Year 2026/27 |
|---|---|---|---|
| $2,603.77 | $0.00 | $2,603.77 | $0.00 |

**Table 3**
**Undeveloped Property**

| Maximum Undeveloped Special Tax per Acre Fiscal Year 2025/26 | Actual Undeveloped Special Tax per Acre Fiscal Year 2025/26 | Maximum Undeveloped Special Tax per Acre Fiscal Year 2026/27 | Actual Undeveloped Special Tax per Acre Fiscal Year 2026/27 |
|---|---|---|---|
| $13,180.24 | $0.00 | $13,180.24 | $0.00 |

Note: The Undeveloped Special Tax Rate per Acre is shown rounded to two decimals. The actual levy may be as much as one cent higher per acre.

The above Annual Special Tax rates do not escalate per the Rate and Method of Apportionment. The rates shown were established at the time of formation and are shown for reference. The Backup Special Tax per Lot and Undeveloped Property Special Tax per Acre are set annually by Resolution. Bonds were issued in November of 2006.

# Appendix H: Delinquency Report

Please note: The delinquency data from the County of Riverside Secured Paid and Unpaid List provided payments received through June 30, 2026. The ownership information shown on the detailed report is as of January 1, 2026, and reflects data as provided by the County of Riverside 2026 tax roll.

## County of Riverside
## TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
### Community Facilities District No. 2005-1 (H)
***Delinquency Status Report for All Years***
***Reflects Payments as of June 30, 2026***

| Assessor's Parcel No. | Owner Name | Mailing Address or Situs (*) | City/State/Zip | Tax Installment | Delinquent Amount | Status |
|---|---|---|---|---|---|---|
| 476-330-007 | Robinson James Thornton-Robinsor | 34258 Northhaven Dr | Winchester Ca 92596 | 2025/26-2 | $1,316.90 | |

| | Parcels | | | | | Levy | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Tax Year | Levied Parcels | Delinquent Install #1 | Delinquent Install #2 | Parcels | Parcel % | Total Levy Amt | Delinquent Install #1 | Delinquent Install #2 | Delinquent Levy Amt | Delinquent Levy % |
| 2025/26 | 146 | 0 | 1 | 1 | 0.68 | $352,378.90 | $0.00 | $1,316.90 | $1,316.90 | 0.37 |
| All Years | | | | | | $352,378.90 | $0.00 | $1,316.90 | $1,316.90 | 0.37 |

Total Number of Unique Delinquent Parcels is: 1