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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. 2002-1
Improvement Area 1

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. 2002-1, Improvement Area 1 of the Temecula Valley Unified School District (the "School District").

Community Facilities District No. 2002-1, ("CFD No. 2002-1") was formed in September 2002 to fund school facilities needs generated from the development of the homes within CFD No. 2002-1. CFD No. 2002-1 was created with four improvement areas. In December of 2011, CFD No. 2011-1 was formed and replaced Improvement Area 4. In May 2013, CFD No. 2013-1 was formed and replaced Improvement Area 3. Both Improvement Area Nos. 1 and 2 remain. This Special Tax Levy Report covers only Improvement Area 1 ("CFD No. 2002-1 IA-1"). In December 2024, CFD No. 2002-1 IA-1 issued $2,870,000 in Special Tax Refunding Bonds (the "Bonds"). As of July 1, 2026, $2,580,000 in principal remains outstanding. The annual levy of the Special Tax per Dwelling Unit is a constant, non-fluctuating amount per Dwelling Unit.

The following table summarizes the fiscal year 2026/27 Special Tax levy for CFD No. 2002-1 IA-1:

TABLE I
SUMMARY OF FISCAL YEAR 2026/27 SPECIAL TAX LEVY

Class	Unit Type	Number of Taxable Units	Maximum Special Tax Per Unit Type	Actual Special Tax Levy Per Unit Type	2026/27 CFD Levy Total*
1	Dwelling Unit	78	$827.64	$827.64	$64,555.92
2	Dwelling Unit	134	$907.48	$907.48	$121,602.32
3	Dwelling Unit	31	$957.12	$957.12	$29,670.72
4	Dwelling Unit	76	$1,079.06	$1,079.06	$82,008.56
5	Dwelling Unit	51	$1,165.38	$1,165.38	$59,434.38
6	Dwelling Unit	99	$1,279.76	$1,279.76	$126,696.24
7	Dwelling Unit	111	$1,430.82	$1,430.82	$158,821.02
8	Dwelling Unit	1	$1,440.08	$1,440.08	$1,440.08
Undeveloped	Per Acre	0	$8,860.00	$8,860.00	$0.00
Total:		**581**			**$644,229.24**

*Due to rounding, the CFD levy total by Dwelling Unit type may not sum to the parcel listing total.

Section 2. CONTENTS OF THE REPORT

This Special Tax Levy Report provides an analysis of the financial and administrative obligations of CFD No. 2002-1 IA-1 of the 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 CFD No. 2002-1 IA-1.

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 CFD No. 2002-1 IA-1 and classifies each parcel within the boundaries of CFD No. 2002-1 IA-1 into one of the required classifications for the purpose of allocating the aggregate Special Tax levy requirement. In addition, this section provides information on the status of prepaid parcels, if any.

Section Four: Special District Financial Status

This section provides account balances for the Bonds, current debt service requirements, an analysis of the reserve fund requirement, and summarizes administrative expenses. The section concludes by providing the aggregate Special Tax levy requirement, and historical Special Tax rate information (Special Tax levy per unit).

Section Five: Administrative Obligations

This section reviews foreclosure requirements, California Debt and Investment Advisory Commission Reporting requirements, Continuing Disclosure Reporting 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 CFD No. 2002-1 IA-1 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, Notice of Special Tax and the Annual Prepayment Information Letter.

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 CFD No. 2002-1 IA-1 and a copy of all direct billed parcels.

Appendix B: Rate and Method of Apportionment of the Special Tax for CFD No. 2002-1 IA-1.

Appendix C: Debt Service Schedule.

Appendix D: Notice of Special Tax for the taxing classifications in CFD No. 2002-1 IA-1.

Appendix E: Historical Special Tax Rates for CFD No. 2002-1 IA-1.

Appendix F: Original Boundary Map and current Assessor's Parcel Maps.

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. 2002-1 IA-1 is a lot or parcel with a building permit issued on or before March 1. As of March 2, 2007, five hundred eighty-one (581) building permits had been issued and therefore classified as Developed Property. CFD No. 2002-1 IA-1 is considered fully developed.

The Rate and Method of Apportionment of the Special Tax ("RMA") for CFD No. 2002-1 IA-1 also classifies Developed Property into one of six Special Tax Areas. These Special Tax Areas have been assigned a total number of Dwelling Units as shown in Table 3 of Appendix B of this Report. The purpose of such is to guard against the loss of Dwelling Units. All six Special Tax Areas have had final maps recorded and there is no loss in the total Dwelling Units by Special Tax Area.

TABLE II
DWELLING UNITS PER LAND USE CLASSIFICATION

Land Use Classification	Assigned Number of Dwelling Units	Actual to 03/01/2007
1	78	78
2	134	134
3	31	31
4	76	76
5	86	51
6	105	99
7	71	111
8	0	1
Total:	**581**	**581**

The Rate and Method of Apportionment of the Special Tax assigned a certain number of homes into each Land Use Classification for each Special Tax Area. The purpose of which is to guard against the loss of square footage among the Dwelling Units.

As required by Section 4(e) of the Rate and Method of Apportionment of the Special Tax, the actual number of Dwelling Units per Land Use Classification is compared to the assigned number of Dwelling Units. Table II shows the aggregate number of Dwelling Units assigned to each Land Use Classification. The breakdown by Special Tax Area is shown in Table 4 of Appendix B of this report. At the moment that the number of permits would, with the issuance of certificates of compliance requested, equal or exceed the number of Dwelling Units assigned to a Land Use Classification as set forth in the Table II above, the Actual Average Annual Maximum Special Tax per Dwelling Unit shall be calculated. This has been reviewed and Land Use Categories 7 and 8 have more Dwelling Units permitted than projected. As these are the largest Land Use Categories, there is no requirement to Levy the One-Time Special Tax – Developed Property – square footage shortfall.

As of July 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. 2002-1 IA-1.

A. ACCOUNT BALANCES

Table III 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 funds after the September payment is made is transferred by the Fiscal Agent to the District to pay for school facilities with a useful life of five years or longer, the benefit of which inures to the property within the CFD.

CFD No. 2002-1 IA-1 has pledged the Special Tax revenue for the repayment of Special Tax Refunding 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, "CFD Reference Data," and in detail in the Bond Indenture.

TABLE III
FUNDS AVAILABLE FOR DEBT SERVICE

Account/Fund and Pending Fund Transfers as of June 30, 2026	
Special Tax Fund	$574,262.79
Funds not Reflected	$0.00
Prepayment Account	$0.00
Bond Fund	$0.00
Interest Account	$52.79
Principal Account	$136.09
Total Available Funds:	**$574,451.67**
Debt Service Payment Due 09/01/2026	($334,500.00)
Administrative Expense Requirement from prior fiscal year above Administrative Fund Balance	($38,835.77)
Cashflow Contingency for Administrative Expenses	($40,800.00)
Estimated Funding of School Facilities on 09/02/2026:	**$160,315.90**

B. DEBT SERVICE REQUIREMENTS

This subsection of the report provides debt service requirements for Community Facilities District No. 2002-1 IA-1. The School District issued Special Tax Refunding Bonds for CFD No. 2002-1 IA-1 in December of 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 III.

Appendix C contains the current debt service for CFD No. 2002-1 IA-1.

TABLE IV
DEBT SERVICE REQUIREMENTS

Debt Service Payment Dates	Principal Due	Interest Due	Total Debt Service
March 1, 2027	$0.00	$57,750.00	$57,750.00
September 1, 2027	$285,000.00	$57,750.00	$342,750.00
Total Debt Service:	**$285,000.00**	**$115,500.00**	**$400,500.00**

C. RESERVE FUND REQUIREMENT

For CFD No. 2002-1 IA-1 the reserve requirement means, with respect to the Bonds an amount, as of any date of calculation, equal to the least of (i) 10% of the original principal amount of the Bonds, (ii) Maximum Annual Debt Service, or (iii) 125% of average Annual Debt Service.

The following Table V calculates the Reserve Fund Requirement of the Authority and provides the amount of the Reserve Fund allocated to CFD No. 2002-1 IA-1. The Reserve fund is as the Reserve Fund Requirement for the fiscal year 2026/27 Special Tax levy.

TABLE V
RESERVE FUND REQUIREMENT (AFTER 9/2/2026)/FUND BALANCE

Description	Amount	
Ten Percent of the Original Proceeds - 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		6.2205%
Resulting Reserve Fund Requirement – CFD as of 09/02/2026		$276,067.86
Reserve Fund Satisfied by the Reserve Policy		Yes
Current Year Reserve Fund Requirement (Surplus)		**$0.00**

D. ADMINISTRATIVE EXPENSE REQUIREMENTS

Administrative expenses associated with the Special District are shown below. Such 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 VI summarizes the total estimated expenses associated with CFD administration. A brief description of each expense item follows.

TABLE VI ADMINISTRATIVE EXPENSE REQUIREMENTS	
Expense Item	**Total Estimated Fiscal Year 2026/27**
CFD Administration Fee/District Supervision	$59,000.00
Agency Accounting	$750.00
County of Riverside Tax Collection Fees	$305.30
Trustee Fees	$2,700.00
Delinquency Monitoring/Legal Fees	$2,000.00
CDIAC/Continuing Disclosure	$2,500.00
Arbitrage Calculation	$0.00
Contingency	$13,451.00
Total Expenses:	**$80,706.30**

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.

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

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.

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 SPECIAL TAX LEVY REQUIREMENT AND PROJECTED FUNDING OF SCHOOL FACILITIES

The following Table VII summarizes the fiscal year 2026/27 aggregate Special Tax levy requirement for CFD No. 2002-1 IA-1. It was anticipated that the maximum Special Tax would be levied in each applicable tax year. Special Taxes collected which are in excess of the current year's debt service requirements, administrative expenses, loan repayments and other 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.

TABLE VII
SPECIAL TAX LEVY REQUIREMENT

Levy Components	CFD No. 2002-1 IA-1
Debt Service Requirements from Levy Fiscal Year 2026/27 (Table IV)	$400,500.00
Reserve Fund Requirement / (Excess) (Table V)	$0.00
Projected Administrative Expense Requirement (Table VI)	$80,706.30
Estimated Fiscal Year 2026/27 Funding of School Facilities*	$163,022.94
Total Assigned Special Tax Levy Fiscal Year 2026/27:	**$644,229.24**

*Estimated fiscal year 2026/27 funding of school facilities has not been reduced by possible delinquencies.

F. SPECIAL TAX ALLOCATION SUMMARY AND HISTORICAL SPECIAL TAX

The basis for allocating the aggregate Special Tax levy requirement or maximum Special Tax to the various parcels within the special district is contained in the Rate and Method of Apportionment of the Special Tax (Appendix B). The application of the allocation as directed by the tax formula resulted in the Special Tax rate shown below.

Community Facilities District No. 2002-1 IA-1 sets the annual Special Tax levy at the maximum Special Tax authorized. The maximum Special Tax authorized is based on the Land Use Classification. The annual maximum Special Tax does not escalate. Appendix G provides a summary of the number of taxable units developed in each year until the CFD, No. 2002-1, IA-1, was fully built out. The annual levy of the Special Tax per Dwelling Unit is a constant, non-fluctuating amount per Dwelling Unit.

Section 5. ADMINISTRATIVE OBLIGATIONS

This section of the Special Tax Levy 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 REQUIREMENTS

This subsection of the report overviews the foreclosure covenant for Community Facilities District No. 2002-1 IA-1.

The School District covenanted for the benefit of the owners of the Bonds that it will order, and cause to be commenced as provided below, and thereafter diligently prosecute to judgment (unless such delinquency is theretofore brought current), an action in the Superior Court to foreclose the lien of any Special Tax or installment thereof not paid when due, but only as provided in the following two paragraphs. Not later than August 1 of each Fiscal Year, the District will compare the amount of Special Taxes theretofore levied in the District to the amount of Special Taxes theretofore received to date by the District, and:

1. Individual Delinquencies. If the District determines that (i) any single parcel subject to the Special Tax in Improvement Area 1 of the District is delinquent in the payment of Special Taxes in the aggregate amount of $3,000 or more or (ii) any owner owns more than one or more parcels subject to a Special Tax delinquency in an aggregate amount of $5,000 or more, then the District will 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 will be commenced by the District within 120 days of such determination, to the extent permissible under applicable law.

2. Aggregate Delinquencies. If the District determines that (i) the total amount of delinquent Special Tax for the prior Fiscal year for Improvement Area 1 of the District, (including the total of delinquencies under paragraph (A) above, exceeds 5% of the total Special Tax due and payable for the prior Fiscal year, the District will 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 will commence foreclosure proceedings within 120 days of such determination against each parcel of land in the District with a Special Tax delinquency, to the extent permissible under applicable law.

- As of July 1, 2026, three parcels are over the delinquency covenant for CFD No. 2002-1 IA-1. If required, and in accordance with the covenant, appropriate actions have been taken. See Appendix H for the delinquency report.

- As of July 1, 2026, ten parcels were delinquent with a total of $7,808.04 for the 2025/26 tax year (Source: Riverside County Secured Paid & Unpaid List which provided payment information through June 30, 2026). The total levy for fiscal year 2025/26 was

$644,229.24. The delinquency percentage can be calculated as ($7,808.04/$644,229.24) 1.21%. As the total amount of delinquent Special Taxes is below the 5% threshold, notification of delinquency is not required. Appendix H contains the most current delinquency report.

B. CALCULATION OF REBATABLE ARBITRAGE

Special District Financing & Administration will perform rebate calculations as required when directed in writing by School District staff. The first calculation for the 2012 Special Tax Refunding Bonds was due and completed within 55 days of September 1, 2021. The next arbitrage calculation will be due within 55 days of September 1, 2026. Subsequently, the 2012 Special Tax Refunding Bonds were refunded by the 2024 Special Tax Refunding Bonds on December 3, 2024. The 2012 Special Tax Refunding Bonds were redeemed in full on March 1, 2025. The first Rebate calculation for the 2024 Special Tax Refunding Bonds will need to be prepared within 55 days of September 1, 2029. SDFA will prepare such calculations if requested to do so in writing by the School 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 Community Facilities District No. 2002-1 IA-1 Special Tax Refunding Bonds issued in December 2024 are subject only to the filing of the Yearly Fiscal Status Report. The School District is in compliance by filing as required and 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 2024 Special Tax Refunding Bonds are subject to the requirements of secondary market reporting requirements. SDFA will prepare and distribute this report as required.

Section 6. POLICY ISSUES AND ADMINISTRATIVE ACTIVITIES

A. POLICY ISSUES

When Community Facilities District No. 2002-1 IA-1 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 of the Special Tax. 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.

B. ADMINISTRATIVE ACTIVITIES

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

1. **Direct Billed Parcels.** SDFA anticipates no direct billed parcels in CFD No. 2002-1 IA-1 for the fiscal year 2026/27 levy.

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, for each classification of property within the CFD, is contained with Appendix D. Note, the assessor parcel number must be filled in by the agency. Please do not hesitate to contact SDFA to fulfill this requirement.

3. **Annual Prepayment Information Letter.** A Prepayment Information Letter will be provided upon request.

4. **Payment of the One-Time Special Tax – Developed Property.** As required by Section 4(b) of the Rate and Method of Apportionment of the Special Tax, the actual number of Dwelling Units per Land Use Class is compared to the assigned number of Dwelling Units. At the moment that the number of permits would, with the issuance of certificates of compliance requested, equal or exceed the number of Dwelling Units assigned to a Land Use Classification the Actual Average Annual Maximum Special Tax per Dwelling Unit shall be calculated. This issue has been reviewed as Improvement Area No. 1 is now built out, and there is no requirement to pay the One-Time Special Tax – Developed Property.

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 formation proceedings information for Community Facilities District No. 2002-1 IA-1:

TABLE VIII
FORMATION SUMMARY DATA

Proceedings Item	Date & Resolution No.
Resolution of Intention to Establish	2002-03/06
Date of ROI to Establish	08/06/02
Resolution of Formation	2002-03/16
Date of Resolution of Formation	10/01/02
Date of Special Election	10/01/02
County Fund Number	68-6533

3. **District Boundaries.** Appendix F contains the original boundary map and current Assessor parcel maps for Community Facilities District No. 2002-1 IA-1.

B. DEBT-ISSUANCE INFORMATION

The following table shows information applicable to the Bond issuance for Community Facilities District No. 2002-1 IA-1:

TABLE IX
DEBT-ISSUANCE INFORMATION

Proceedings Item	2003 Special Tax Bonds	2012 Special Tax Refunding Bonds	2024 Special Tax Refunding Bonds
Dated Date of Bonds	08/21/03	08/14/12	12/03/2024
Final Maturity Date	09/01/2033	09/01/2033	09/01/2033
Bond Issue Amount	$7,615,000	$6,785,000	$2,870,000
Interest Rate Range	2.000% to 6.125%	1.000% to 5.000%	5.00%
Arbitrage Yield	5.86%	4.27%	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	No	No	No

Section 8. APPENDICES

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

Appendix A: Parcel Listing and Direct Billed Special Taxes

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.

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.

Temecula Valley Unified School District
Improvement Area 1 of Community Facilities District No. 2002-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
26828	1	957-530-001	$1,279.76	$1,279.76
26828	2	957-530-002	$1,430.82	$1,430.82
26828	3	957-530-003	$1,279.76	$1,279.76
26828	4	957-530-004	$1,430.82	$1,430.82
26828	5	957-530-005	$1,430.82	$1,430.82
26828	6	957-530-006	$1,430.82	$1,430.82
26828	7	957-530-007	$1,430.82	$1,430.82
26828	8	957-530-008	$1,430.82	$1,430.82
26828	9	957-530-009	$1,430.82	$1,430.82
26828	10	957-530-010	$1,430.82	$1,430.82
26828	11	957-530-011	$1,430.82	$1,430.82
26828	12	957-530-012	$1,279.76	$1,279.76
26828	13	957-530-013	$1,430.82	$1,430.82
26828	14	957-531-001	$1,165.38	$1,165.38
26828	15	957-531-002	$1,430.82	$1,430.82
26828	16	957-531-003	$1,430.82	$1,430.82
26828	17	957-531-004	$1,279.76	$1,279.76
26828	18	957-531-005	$1,430.82	$1,430.82
26828	19	957-531-006	$1,430.82	$1,430.82
26828	20	957-531-007	$1,279.76	$1,279.76
26828	21	957-531-008	$1,430.82	$1,430.82
26828	22	957-531-009	$1,430.82	$1,430.82
26828	23	957-531-010	$1,279.76	$1,279.76
26828	24	957-531-011	$1,430.82	$1,430.82
26828	25	957-531-012	$1,279.76	$1,279.76
26828	26	957-531-013	$1,430.82	$1,430.82
26828	27	957-531-014	$1,430.82	$1,430.82
26828	28	957-531-015	$1,430.82	$1,430.82
26828	29	957-531-016	$1,430.82	$1,430.82
26828	30	957-531-017	$1,279.76	$1,279.76
26828	31	957-531-018	$1,430.82	$1,430.82
26828	32	957-531-019	$1,430.82	$1,430.82
26828	33	957-531-020	$1,279.76	$1,279.76
26828	34	957-531-021	$1,430.82	$1,430.82
26828	35	957-531-022	$1,430.82	$1,430.82
26828	36	957-531-023	$1,430.82	$1,430.82
26828	37	957-531-024	$1,279.76	$1,279.76
26828	38	957-531-025	$1,165.38	$1,165.38
26828	39	957-531-026	$1,165.38	$1,165.38
26828	40	957-531-027	$1,430.82	$1,430.82
26828	41	957-531-028	$1,279.76	$1,279.76
26828	42	957-531-029	$1,430.82	$1,430.82
26828	43	957-531-030	$1,279.76	$1,279.76

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
26828	44	957-531-031	$1,430.82	$1,430.82
26828	45	957-531-032	$1,279.76	$1,279.76
26828	46	957-531-033	$1,430.82	$1,430.82
26828	47	957-531-034	$1,430.82	$1,430.82
26828	48	957-531-035	$1,430.82	$1,430.82
26828	49	957-531-036	$1,430.82	$1,430.82
26828	50	957-531-037	$1,165.38	$1,165.38
26828-2	37	957-540-001	$1,430.82	$1,430.82
26828-2	38	957-540-002	$1,279.76	$1,279.76
26828-2	39	957-540-003	$1,430.82	$1,430.82
26828-2	40	957-540-004	$1,430.82	$1,430.82
26828-2	41	957-540-005	$1,430.82	$1,430.82
26828-2	42	957-540-006	$1,279.76	$1,279.76
26828-2	43	957-540-007	$1,430.82	$1,430.82
26828-2	44	957-540-008	$1,430.82	$1,430.82
26828-2	45	957-540-009	$1,279.76	$1,279.76
26828-1	1	957-540-010	$1,279.76	$1,279.76
26828-1	2	957-540-011	$1,430.82	$1,430.82
26828-1	3	957-540-012	$1,430.82	$1,430.82
26828-1	4	957-540-013	$1,279.76	$1,279.76
26828-1	5	957-540-014	$1,430.82	$1,430.82
26828-1	6	957-540-015	$1,430.82	$1,430.82
26828-1	7	957-540-016	$1,279.76	$1,279.76
26828-1	8	957-540-017	$1,430.82	$1,430.82
26828-1	9	957-540-018	$1,430.82	$1,430.82
26828-1	10	957-540-019	$1,430.82	$1,430.82
26828-1	11	957-540-020	$1,279.76	$1,279.76
26828-1	12	957-540-021	$1,430.82	$1,430.82
26828-1	13	957-540-022	$1,279.76	$1,279.76
26828-1	14	957-540-023	$1,430.82	$1,430.82
26828-1	15	957-540-024	$1,430.82	$1,430.82
26828-1	16	957-540-025	$1,430.82	$1,430.82
26828-1	17	957-540-026	$1,279.76	$1,279.76
26828-1	18	957-540-027	$1,165.38	$1,165.38
26828-1	19	957-540-028	$1,430.82	$1,430.82
26828-1	20	957-540-029	$1,279.76	$1,279.76
26828-1	21	957-540-030	$1,430.82	$1,430.82
26828-1	22	957-540-031	$1,430.82	$1,430.82
26828-1	23	957-540-032	$1,430.82	$1,430.82
26828-1	24	957-540-033	$1,279.76	$1,279.76
26828-1	25	957-540-034	$1,430.82	$1,430.82
26828-1	26	957-540-035	$1,430.82	$1,430.82
26828-1	27	957-540-036	$1,165.38	$1,165.38

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26828-1	28	957-540-037	$1,430.82	$1,430.82
26828-1	29	957-540-038	$1,279.76	$1,279.76
26828-1	30	957-540-039	$1,440.08	$1,440.08
26828-1	31	957-541-001	$1,430.82	$1,430.82
26828-1	32	957-541-002	$1,430.82	$1,430.82
26828-1	33	957-541-003	$1,430.82	$1,430.82
26828-1	34	957-541-004	$1,430.82	$1,430.82
26828-1	35	957-541-005	$1,279.76	$1,279.76
26828-2	1	957-541-006	$1,430.82	$1,430.82
26828-2	2	957-541-007	$1,279.76	$1,279.76
26828-2	3	957-541-008	$1,430.82	$1,430.82
26828-2	4	957-541-009	$1,279.76	$1,279.76
26828-2	5	957-541-010	$1,430.82	$1,430.82
26828-2	6	957-541-011	$1,430.82	$1,430.82
26828-2	7	957-541-012	$1,279.76	$1,279.76
26828-2	8	957-550-001	$1,430.82	$1,430.82
26828-2	9	957-550-002	$1,430.82	$1,430.82
26828-2	11	957-550-004	$1,279.76	$1,279.76
26828-2	12	957-550-005	$1,430.82	$1,430.82
26828-2	13	957-550-006	$1,279.76	$1,279.76
26828-2	14	957-550-007	$1,430.82	$1,430.82
26828-2	15	957-550-008	$1,430.82	$1,430.82
26828-2	16	957-550-009	$1,279.76	$1,279.76
26828-2	17	957-550-010	$1,430.82	$1,430.82
26828-2	18	957-550-011	$1,430.82	$1,430.82
26828-2	0	957-550-012	$0.00	$0.00
26828-2	10	957-550-013	$1,430.82	$1,430.82
26828-2	19	957-551-001	$1,165.38	$1,165.38
26828-2	20	957-551-002	$1,430.82	$1,430.82
26828-2	21	957-551-003	$1,279.76	$1,279.76
26828-2	22	957-551-004	$1,430.82	$1,430.82
26828-2	23	957-551-005	$1,430.82	$1,430.82
26828-2	24	957-551-006	$1,279.76	$1,279.76
26828-2	25	957-552-001	$1,430.82	$1,430.82
26828-2	26	957-552-002	$1,430.82	$1,430.82
26828-2	27	957-552-003	$1,279.76	$1,279.76
26828-2	28	957-552-004	$1,430.82	$1,430.82
26828-2	29	957-552-005	$1,279.76	$1,279.76
26828-2	30	957-552-006	$1,430.82	$1,430.82
26828-2	31	957-552-007	$1,430.82	$1,430.82
26828-2	32	957-552-008	$1,279.76	$1,279.76
26828-2	33	957-552-009	$1,430.82	$1,430.82
26828-2	34	957-552-010	$1,430.82	$1,430.82

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26828-2	35	957-552-011	$1,279.76	$1,279.76
26828-2	36	957-552-012	$1,165.38	$1,165.38
N/A	0	964-140-006	$0.00	$0.00
N/A	0	964-140-007	$0.00	$0.00
N/A	0	964-140-017	$0.00	$0.00
N/A	0	964-170-005	$0.00	$0.00
N/A	0	964-170-006	$0.00	$0.00
N/A	0	964-170-007	$0.00	$0.00
N/A	0	964-170-008	$0.00	$0.00
28753	1	964-250-001	$827.64	$827.64
28753	2	964-250-002	$907.48	$907.48
28753	3	964-250-003	$827.64	$827.64
28753	4	964-250-004	$907.48	$907.48
28753	20	964-250-005	$0.00	$0.00
28753-17	9	964-250-006	$827.64	$827.64
28753-17	10	964-250-007	$907.48	$907.48
28753-17	11	964-250-008	$907.48	$907.48
28753-12	1	964-250-009	$827.64	$827.64
28753-12	2	964-250-010	$907.48	$907.48
28753-12	3	964-250-011	$827.64	$827.64
28753-12	4	964-250-012	$907.48	$907.48
28753-12	5	964-250-013	$907.48	$907.48
28753-12	6	964-250-014	$827.64	$827.64
28753-12	7	964-250-015	$827.64	$827.64
28753-12	8	964-250-016	$907.48	$907.48
28753-12	9	964-250-017	$827.64	$827.64
28753-12	10	964-250-018	$907.48	$907.48
28753-12	11	964-250-019	$907.48	$907.48
28753-12	12	964-250-020	$827.64	$827.64
28753-12	13	964-250-021	$907.48	$907.48
28753-12	14	964-250-022	$827.64	$827.64
28753-12	15	964-250-023	$907.48	$907.48
28753-12	16	964-250-024	$827.64	$827.64
28753-12	17	964-250-025	$907.48	$907.48
28753-12	18	964-250-026	$827.64	$827.64
28753-12	19	964-250-027	$827.64	$827.64
28753-12	20	964-250-028	$827.64	$827.64
28753-12	27	964-250-029	$0.00	$0.00
28753-7	1	964-250-030	$907.48	$907.48
28753-7	2	964-250-031	$827.64	$827.64
28753-7	3	964-250-032	$827.64	$827.64
28753-7	4	964-250-033	$907.48	$907.48
28753-7	5	964-250-034	$827.64	$827.64

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
28753-7	6	964-250-035	$827.64	$827.64
28753-7	7	964-250-036	$827.64	$827.64
28753-7	8	964-250-037	$907.48	$907.48
28753-7	15	964-250-038	$827.64	$827.64
28753-7	16	964-250-039	$907.48	$907.48
28753-7	17	964-250-040	$907.48	$907.48
28753-7	18	964-250-041	$907.48	$907.48
28753-7	19	964-250-042	$827.64	$827.64
28753-7	20	964-250-043	$907.48	$907.48
28753-7	21	964-250-044	$0.00	$0.00
28753-2	1	964-250-045	$827.64	$827.64
28753-2	2	964-250-046	$907.48	$907.48
28753-2	3	964-250-047	$907.48	$907.48
28753-2	4	964-250-048	$827.64	$827.64
28753-2	5	964-250-049	$907.48	$907.48
28753	5	964-251-001	$907.48	$907.48
28753	6	964-251-002	$827.64	$827.64
28753	7	964-251-003	$907.48	$907.48
28753	8	964-251-004	$827.64	$827.64
28753	9	964-251-005	$827.64	$827.64
28753	10	964-251-006	$827.64	$827.64
28753	11	964-251-007	$907.48	$907.48
28753	12	964-251-008	$827.64	$827.64
28753	13	964-251-009	$907.48	$907.48
28753	14	964-251-010	$907.48	$907.48
28753	15	964-251-011	$827.64	$827.64
28753	16	964-251-012	$907.48	$907.48
28753	17	964-251-013	$907.48	$907.48
28753	18	964-251-014	$827.64	$827.64
28753	19	964-251-015	$827.64	$827.64
28753	21	964-251-016	$0.00	$0.00
28753-17	1	964-251-017	$907.48	$907.48
28753-17	2	964-251-018	$907.48	$907.48
28753-17	3	964-251-019	$827.64	$827.64
28753-17	4	964-251-020	$827.64	$827.64
28753-17	5	964-251-021	$827.64	$827.64
28753-17	6	964-251-022	$827.64	$827.64
28753-17	7	964-251-023	$827.64	$827.64
28753-17	8	964-251-024	$907.48	$907.48
28753-17	12	964-252-001	$907.48	$907.48
28753-17	13	964-252-002	$827.64	$827.64
28753-17	14	964-252-003	$827.64	$827.64
28753-17	15	964-252-004	$827.64	$827.64

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28753-17	16	964-252-005	$907.48	$907.48
28753-12	21	964-252-006	$907.48	$907.48
28753-12	22	964-252-007	$827.64	$827.64
28753-12	23	964-252-008	$827.64	$827.64
28753-12	24	964-252-009	$907.48	$907.48
28753-12	25	964-252-010	$827.64	$827.64
28753-12	26	964-252-011	$827.64	$827.64
28753-7	9	964-252-012	$827.64	$827.64
28753-7	10	964-252-013	$907.48	$907.48
28753-7	11	964-252-014	$827.64	$827.64
28753-7	12	964-252-015	$907.48	$907.48
28753-7	13	964-252-016	$827.64	$827.64
28753-7	14	964-252-017	$907.48	$907.48
28753-2	17	964-260-001	$907.48	$907.48
28753-2	18	964-260-002	$907.48	$907.48
28753-2	19	964-260-003	$827.64	$827.64
28753-2	20	964-260-004	$907.48	$907.48
28753-2	21	964-260-005	$827.64	$827.64
28753-2	22	964-260-006	$827.64	$827.64
28753-2	23	964-260-007	$827.64	$827.64
28753-2	24	964-260-008	$827.64	$827.64
28753-2	25	964-260-009	$827.64	$827.64
28753-2	26	964-260-010	$907.48	$907.48
28753-2	27	964-260-011	$907.48	$907.48
28753-2	28	964-260-012	$0.00	$0.00
28753-15	1	964-260-013	$1,165.38	$1,165.38
28753-15	2	964-260-014	$1,279.76	$1,279.76
28753-15	3	964-260-015	$1,165.38	$1,165.38
28753-15	4	964-260-016	$1,430.82	$1,430.82
28753-15	5	964-260-017	$1,279.76	$1,279.76
28753-15	6	964-260-018	$1,430.82	$1,430.82
28753-15	7	964-260-019	$1,279.76	$1,279.76
28753-15	8	964-260-020	$1,430.82	$1,430.82
28753-15	9	964-260-021	$1,279.76	$1,279.76
28753-15	10	964-260-022	$1,165.38	$1,165.38
28753-15	11	964-260-023	$1,430.82	$1,430.82
28753-15	12	964-260-024	$1,279.76	$1,279.76
28753-15	13	964-260-025	$1,165.38	$1,165.38
28753-15	14	964-260-026	$1,430.82	$1,430.82
28753-15	15	964-260-027	$1,279.76	$1,279.76
28753-15	0	964-260-028	$0.00	$0.00
28753-15	17	964-260-029	$0.00	$0.00
28753-15	0	964-260-030	$0.00	$0.00

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28753-2	6	964-261-001	$827.64	$827.64
28753-2	7	964-261-002	$907.48	$907.48
28753-2	8	964-261-003	$827.64	$827.64
28753-2	9	964-261-004	$907.48	$907.48
28753-2	10	964-261-005	$907.48	$907.48
28753-2	11	964-261-006	$827.64	$827.64
28753-2	12	964-261-007	$827.64	$827.64
28753-2	13	964-261-008	$907.48	$907.48
28753-2	14	964-261-009	$827.64	$827.64
28753-2	15	964-261-010	$907.48	$907.48
28753-2	16	964-261-011	$827.64	$827.64
28753-2	29	964-261-012	$0.00	$0.00
28753-4	9	964-270-001	$1,079.06	$1,079.06
28753-4	10	964-270-002	$1,165.38	$1,165.38
28753-4	11	964-270-003	$1,079.06	$1,079.06
28753-4	12	964-270-004	$1,279.76	$1,279.76
28753-4	13	964-270-005	$1,165.38	$1,165.38
28753-4	14	964-270-006	$1,079.06	$1,079.06
28753-4	15	964-270-007	$1,279.76	$1,279.76
28753-9	1	964-270-008	$1,079.06	$1,079.06
28753-9	2	964-270-009	$1,279.76	$1,279.76
28753-9	3	964-270-010	$1,165.38	$1,165.38
28753-9	4	964-270-011	$1,279.76	$1,279.76
28753-9	5	964-270-012	$1,079.06	$1,079.06
28753-9	6	964-270-013	$1,279.76	$1,279.76
28753-9	7	964-270-014	$1,165.38	$1,165.38
28753-9	8	964-270-015	$1,279.76	$1,279.76
28753-9	9	964-270-016	$1,279.76	$1,279.76
28753-9	10	964-270-017	$1,165.38	$1,165.38
28753-9	11	964-270-018	$1,279.76	$1,279.76
28753-9	12	964-270-019	$1,079.06	$1,079.06
28753-9	13	964-270-020	$1,279.76	$1,279.76
28753-9	14	964-270-021	$1,165.38	$1,165.38
28753-9	15	964-270-022	$1,279.76	$1,279.76
28753-9	16	964-270-023	$1,079.06	$1,079.06
28753-9	17	964-270-024	$1,279.76	$1,279.76
28753-9	18	964-270-025	$1,165.38	$1,165.38
28753-9	19	964-270-026	$1,279.76	$1,279.76
28753-3	1	964-271-001	$907.48	$907.48
28753-3	2	964-271-002	$957.12	$957.12
28753-3	3	964-271-003	$827.64	$827.64
28753-3	4	964-271-004	$957.12	$957.12
28753-3	5	964-271-005	$907.48	$907.48

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28753-3	6	964-271-006	$827.64	$827.64
28753-3	7	964-271-007	$907.48	$907.48
28753-3	8	964-271-008	$957.12	$957.12
28753-3	9	964-271-009	$827.64	$827.64
28753-3	10	964-271-010	$957.12	$957.12
28753-3	18	964-271-011	$0.00	$0.00
28753-8	1	964-271-012	$907.48	$907.48
28753-8	2	964-271-013	$957.12	$957.12
28753-8	3	964-271-014	$827.64	$827.64
28753-8	4	964-271-015	$957.12	$957.12
28753-8	5	964-271-016	$907.48	$907.48
28753-8	6	964-271-017	$957.12	$957.12
28753-8	7	964-271-018	$827.64	$827.64
28753-8	21	964-271-019	$0.00	$0.00
28753-13	15	964-271-020	$957.12	$957.12
28753-13	16	964-271-021	$907.48	$907.48
28753-13	17	964-271-022	$827.64	$827.64
28753-13	18	964-271-023	$907.48	$907.48
28753-13	19	964-271-024	$957.12	$957.12
28753-13	20	964-271-025	$907.48	$907.48
28753-13	21	964-271-026	$827.64	$827.64
28753-13	22	964-271-027	$957.12	$957.12
28753-13	23	964-271-028	$907.48	$907.48
28753-13	24	964-271-029	$957.12	$957.12
28753-13	28	964-271-030	$0.00	$0.00
28753-3	11	964-272-001	$957.12	$957.12
28753-3	12	964-272-002	$907.48	$907.48
28753-3	13	964-272-003	$957.12	$957.12
28753-3	14	964-272-004	$827.64	$827.64
28753-3	15	964-272-005	$957.12	$957.12
28753-3	16	964-272-006	$907.48	$907.48
28753-3	17	964-272-007	$957.12	$957.12
28753-8	8	964-272-008	$957.12	$957.12
28753-8	9	964-272-009	$907.48	$907.48
28753-8	10	964-272-010	$957.12	$957.12
28753-8	11	964-272-011	$907.48	$907.48
28753-8	12	964-272-012	$957.12	$957.12
28753-8	13	964-272-013	$907.48	$907.48
28753-8	14	964-272-014	$957.12	$957.12
28753-8	15	964-272-015	$827.64	$827.64
28753-8	16	964-272-016	$957.12	$957.12
28753-8	17	964-272-017	$907.48	$907.48
28753-8	18	964-272-018	$957.12	$957.12

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28753-8	19	964-272-019	$827.64	$827.64
28753-8	20	964-272-020	$907.48	$907.48
28753-13	1	964-272-021	$907.48	$907.48
28753-13	2	964-272-022	$827.64	$827.64
28753-13	3	964-272-023	$957.12	$957.12
28753-13	4	964-272-024	$907.48	$907.48
28753-13	5	964-272-025	$957.12	$957.12
28753-13	6	964-272-026	$907.48	$907.48
28753-13	7	964-272-027	$827.64	$827.64
28753-13	8	964-272-028	$957.12	$957.12
28753-13	9	964-272-029	$907.48	$907.48
28753-13	10	964-272-030	$957.12	$957.12
28753-13	11	964-272-031	$957.12	$957.12
28753-13	12	964-272-032	$907.48	$907.48
28753-13	13	964-272-033	$957.12	$957.12
28753-13	14	964-272-034	$827.64	$827.64
28753-4	1	964-273-001	$1,279.76	$1,279.76
28753-4	2	964-273-002	$1,279.76	$1,279.76
28753-4	3	964-273-003	$1,165.38	$1,165.38
28753-4	4	964-273-004	$1,279.76	$1,279.76
28753-4	5	964-273-005	$1,079.06	$1,079.06
28753-4	6	964-273-006	$1,279.76	$1,279.76
28753-4	7	964-273-007	$1,165.38	$1,165.38
28753-4	8	964-273-008	$1,279.76	$1,279.76
N/A	16	964-273-009	$0.00	$0.00
28753-13	25	964-274-001	$827.64	$827.64
28753-13	26	964-274-002	$907.48	$907.48
28753-13	27	964-274-003	$957.12	$957.12
28753-19	1	964-280-001	$1,079.06	$1,079.06
28753-19	2	964-280-002	$1,079.06	$1,079.06
28753-19	3	964-280-003	$1,165.38	$1,165.38
28753-19	4	964-280-004	$1,279.76	$1,279.76
28753-19	5	964-280-005	$1,165.38	$1,165.38
28753-19	6	964-280-006	$1,079.06	$1,079.06
28753-19	7	964-280-007	$1,279.76	$1,279.76
28753-19	8	964-280-008	$1,165.38	$1,165.38
28753-19	9	964-280-009	$1,279.76	$1,279.76
28753-19	10	964-280-010	$1,165.38	$1,165.38
28753-19	11	964-280-011	$1,079.06	$1,079.06
28753-19	12	964-280-012	$1,279.76	$1,279.76
28753-19	13	964-280-013	$1,165.38	$1,165.38
28753-19	14	964-280-014	$1,279.76	$1,279.76
28753-19	15	964-280-015	$1,165.38	$1,165.38

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28753-19	16	964-280-016	$1,079.06	$1,079.06
28753-19	17	964-280-017	$1,279.76	$1,279.76
28753-19	18	964-280-018	$1,165.38	$1,165.38
28753-19	19	964-280-019	$1,279.76	$1,279.76
28753-19	20	964-280-020	$1,079.06	$1,079.06
28753-19	21	964-280-021	$1,165.38	$1,165.38
28753-19	22	964-280-022	$1,279.76	$1,279.76
28753-19	23	964-280-023	$1,079.06	$1,079.06
28753-19	24	964-280-024	$1,279.76	$1,279.76
28753-19	25	964-280-025	$0.00	$0.00
28753-14	1	964-280-026	$1,079.06	$1,079.06
28753-14	2	964-280-027	$1,279.76	$1,279.76
28753-14	3	964-280-028	$1,165.38	$1,165.38
28753-14	4	964-280-029	$1,279.76	$1,279.76
28753-14	5	964-280-030	$1,165.38	$1,165.38
28753-14	6	964-280-031	$1,279.76	$1,279.76
28753-14	7	964-280-032	$1,079.06	$1,079.06
28753-14	8	964-280-033	$1,279.76	$1,279.76
28753-14	9	964-280-034	$1,165.38	$1,165.38
28753-14	10	964-280-035	$1,279.76	$1,279.76
28753-14	11	964-280-036	$1,165.38	$1,165.38
28753-14	12	964-280-037	$1,079.06	$1,079.06
28753-14	13	964-280-038	$1,165.38	$1,165.38
28753-14	14	964-280-039	$1,279.76	$1,279.76
28753-14	15	964-280-040	$1,279.76	$1,279.76
28753-14	16	964-280-041	$1,165.38	$1,165.38
28753-14	17	964-280-042	$1,279.76	$1,279.76
28753-14	18	964-280-043	$1,079.06	$1,079.06
28753-14	19	964-280-044	$1,279.76	$1,279.76
28753-14	20	964-280-045	$1,165.38	$1,165.38
28753-14	21	964-280-046	$1,279.76	$1,279.76
28753-14	22	964-280-047	$1,165.38	$1,165.38
28753-14	23	964-280-048	$1,079.06	$1,079.06
28753-14	24	964-280-049	$1,279.76	$1,279.76
28753-14	25	964-280-050	$1,165.38	$1,165.38
28753-14	26	964-280-051	$1,079.06	$1,079.06
28753-14	27	964-280-052	$1,165.38	$1,165.38
28753-18	1	964-281-001	$827.64	$827.64
28753-18	2	964-281-002	$957.12	$957.12
28753-18	3	964-281-003	$907.48	$907.48
28753-18	4	964-281-004	$827.64	$827.64
28753-18	5	964-281-005	$907.48	$907.48
28753-18	6	964-281-006	$957.12	$957.12

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28753-18	7	964-281-007	$907.48	$907.48
28753-18	8	964-281-008	$827.64	$827.64
28753-18	9	964-281-009	$907.48	$907.48
28753-18	10	964-281-010	$827.64	$827.64
28753-18	11	964-281-011	$907.48	$907.48
28753-18	12	964-281-012	$957.12	$957.12
28753-18	13	964-281-013	$0.00	$0.00
28753-10	5	964-290-001	$1,165.38	$1,165.38
28753-10	6	964-290-002	$1,430.82	$1,430.82
28753-10	7	964-290-003	$1,165.38	$1,165.38
28753-10	8	964-290-004	$1,430.82	$1,430.82
28753-10	9	964-290-005	$1,279.76	$1,279.76
28753-10	10	964-290-006	$1,430.82	$1,430.82
28753-10	11	964-290-007	$1,165.38	$1,165.38
28753-10	12	964-290-008	$1,430.82	$1,430.82
28753-10	13	964-290-009	$1,279.76	$1,279.76
28753-10	14	964-290-010	$1,430.82	$1,430.82
28753-10	15	964-290-011	$1,279.76	$1,279.76
28753-10	16	964-290-012	$1,430.82	$1,430.82
28753-10	17	964-290-013	$1,279.76	$1,279.76
28753-10	18	964-290-014	$1,165.38	$1,165.38
28753-10	19	964-290-015	$1,430.82	$1,430.82
28753-10	20	964-290-016	$1,279.76	$1,279.76
28753-10	21	964-290-017	$1,430.82	$1,430.82
28753-10	22	964-290-018	$1,165.38	$1,165.38
28753-10	23	964-290-019	$1,430.82	$1,430.82
28753-10	24	964-290-020	$1,279.76	$1,279.76
28753-10	25	964-290-021	$1,430.82	$1,430.82
28753-10	26	964-290-022	$1,279.76	$1,279.76
28753-10	27	964-290-023	$1,430.82	$1,430.82
28753-10	28	964-290-024	$1,279.76	$1,279.76
28753-10	29	964-290-025	$1,430.82	$1,430.82
28753-10	30	964-290-026	$1,165.38	$1,165.38
28753-10	31	964-290-027	$1,279.76	$1,279.76
28753-10	33	964-290-028	$0.00	$0.00
28753-5	7	964-290-029	$1,165.38	$1,165.38
28753-5	8	964-290-030	$1,279.76	$1,279.76
28753-5	9	964-290-031	$1,430.82	$1,430.82
28753-5	10	964-290-032	$1,279.76	$1,279.76
28753-5	11	964-290-033	$1,165.38	$1,165.38
28753-5	12	964-290-034	$1,430.82	$1,430.82
28753-5	13	964-290-035	$1,279.76	$1,279.76
28753-5	14	964-290-036	$1,430.82	$1,430.82

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28753-5	15	964-290-037	$1,279.76	$1,279.76
28753-5	16	964-290-038	$1,430.82	$1,430.82
28753-5	17	964-290-039	$1,165.38	$1,165.38
28753-5	18	964-290-040	$1,430.82	$1,430.82
28753-5	19	964-290-041	$1,279.76	$1,279.76
28753-5	20	964-290-042	$1,165.38	$1,165.38
28753-5	21	964-290-043	$1,430.82	$1,430.82
28753-5	22	964-290-044	$1,279.76	$1,279.76
28753-10	1	964-291-001	$1,430.82	$1,430.82
28753-10	2	964-291-002	$1,165.38	$1,165.38
28753-10	3	964-291-003	$1,279.76	$1,279.76
28753-10	4	964-291-004	$1,430.82	$1,430.82
28753-10	32	964-291-005	$0.00	$0.00
28753-5	1	964-291-006	$1,165.38	$1,165.38
28753-5	2	964-291-007	$1,430.82	$1,430.82
28753-5	3	964-291-008	$1,279.76	$1,279.76
28753-5	4	964-291-009	$1,430.82	$1,430.82
28753-5	5	964-291-010	$1,279.76	$1,279.76
28753-5	6	964-291-011	$1,430.82	$1,430.82
N/A	23	964-291-012	$0.00	$0.00
28753-6	1	964-300-001	$907.48	$907.48
28753-6	2	964-300-002	$1,079.06	$1,079.06
28753-6	3	964-300-003	$827.64	$827.64
28753-6	4	964-300-004	$827.64	$827.64
28753-6	5	964-300-005	$907.48	$907.48
28753-6	6	964-300-006	$907.48	$907.48
28753-6	7	964-300-007	$907.48	$907.48
28753-6	8	964-300-008	$907.48	$907.48
28753-6	9	964-300-009	$1,079.06	$1,079.06
28753-6	10	964-300-010	$1,079.06	$1,079.06
28753-6	11	964-300-011	$1,079.06	$1,079.06
28753-6	12	964-300-012	$1,079.06	$1,079.06
28753-6	13	964-300-013	$907.48	$907.48
28753-6	14	964-300-014	$907.48	$907.48
28753-6	32	964-300-015	$0.00	$0.00
28753-6	33	964-300-016	$0.00	$0.00
28753-6	15	964-301-001	$907.48	$907.48
28753-6	16	964-301-002	$1,079.06	$1,079.06
28753-6	17	964-301-003	$907.48	$907.48
28753-6	18	964-301-004	$1,079.06	$1,079.06
28753-6	19	964-301-005	$907.48	$907.48
28753-6	20	964-301-006	$1,079.06	$1,079.06
28753-6	21	964-301-007	$1,079.06	$1,079.06

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28753-11	1	964-301-008	$1,079.06	$1,079.06
28753-11	2	964-301-009	$907.48	$907.48
28753-11	3	964-301-010	$907.48	$907.48
28753-11	4	964-301-011	$1,079.06	$1,079.06
28753-11	5	964-301-012	$1,079.06	$1,079.06
28753-11	6	964-301-013	$907.48	$907.48
28753-11	7	964-301-014	$907.48	$907.48
28753-11	8	964-301-015	$1,079.06	$1,079.06
28753-11	9	964-301-016	$907.48	$907.48
28753-11	10	964-301-017	$907.48	$907.48
28753-11	11	964-301-018	$1,079.06	$1,079.06
28753-11	12	964-301-019	$1,079.06	$1,079.06
28753-11	13	964-301-020	$907.48	$907.48
28753-11	14	964-301-021	$907.48	$907.48
28753-11	15	964-301-022	$1,079.06	$1,079.06
28753-11	16	964-301-023	$907.48	$907.48
28753-11	17	964-301-024	$1,079.06	$1,079.06
28753-11	18	964-301-025	$907.48	$907.48
28753-11	19	964-301-026	$1,079.06	$1,079.06
28753-11	20	964-301-027	$1,079.06	$1,079.06
28753-6	22	964-302-001	$1,079.06	$1,079.06
28753-6	23	964-302-002	$907.48	$907.48
28753-6	24	964-302-003	$907.48	$907.48
28753-6	25	964-302-004	$1,079.06	$1,079.06
28753-6	26	964-302-005	$907.48	$907.48
28753-6	27	964-302-006	$1,079.06	$1,079.06
28753-6	28	964-302-007	$1,079.06	$1,079.06
28753-6	29	964-302-008	$907.48	$907.48
28753-6	30	964-302-009	$907.48	$907.48
28753-6	31	964-302-010	$1,079.06	$1,079.06
28753-6	34	964-302-011	$0.00	$0.00
28753-6	35	964-302-012	$0.00	$0.00
28753-11	21	964-302-013	$907.48	$907.48
28753-11	22	964-302-014	$1,079.06	$1,079.06
28753-11	23	964-302-015	$907.48	$907.48
28753-11	24	964-302-016	$907.48	$907.48
28753-11	25	964-302-017	$1,079.06	$1,079.06
28753-11	26	964-302-018	$907.48	$907.48
28753-11	27	964-302-019	$0.00	$0.00
28753-16	1	964-310-001	$1,079.06	$1,079.06
28753-16	2	964-310-002	$907.48	$907.48
28753-16	3	964-310-003	$1,079.06	$1,079.06
28753-16	4	964-310-004	$1,079.06	$1,079.06

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28753-16	5	964-310-005	$907.48	$907.48
28753-16	6	964-310-006	$907.48	$907.48
28753-16	7	964-310-007	$1,079.06	$1,079.06
28753-16	8	964-310-008	$907.48	$907.48
28753-16	9	964-310-009	$1,079.06	$1,079.06
28753-16	14	964-310-010	$907.48	$907.48
28753-16	15	964-310-011	$1,079.06	$1,079.06
28753-16	16	964-310-012	$1,079.06	$1,079.06
28753-16	17	964-310-013	$907.48	$907.48
28753-16	18	964-310-014	$907.48	$907.48
28753-16	19	964-310-015	$1,079.06	$1,079.06
28753-16	20	964-310-016	$907.48	$907.48
28753-20	1	964-310-017	$1,079.06	$1,079.06
28753-20	2	964-310-018	$907.48	$907.48
28753-20	3	964-310-019	$1,079.06	$1,079.06
28753-20	4	964-310-020	$1,079.06	$1,079.06
28753-20	5	964-310-021	$907.48	$907.48
28753-20	6	964-310-022	$907.48	$907.48
28753-16	10	964-311-001	$1,079.06	$1,079.06
28753-16	11	964-311-002	$907.48	$907.48
28753-16	12	964-311-003	$907.48	$907.48
28753-16	13	964-311-004	$1,079.06	$1,079.06
28753-16	21	964-311-005	$1,079.06	$1,079.06
28753-16	22	964-311-006	$907.48	$907.48
28753-16	28	964-311-007	$0.00	$0.00
28753-20	7	964-311-008	$907.48	$907.48
28753-20	8	964-311-009	$907.48	$907.48
28753-20	9	964-311-010	$1,079.06	$1,079.06
28753-20	10	964-311-011	$1,079.06	$1,079.06
28753-20	11	964-311-012	$1,079.06	$1,079.06
28753-20	12	964-311-013	$907.48	$907.48
28753-20	13	964-311-014	$1,079.06	$1,079.06
28753-20	14	964-311-015	$1,079.06	$1,079.06
28753-20	15	964-311-016	$907.48	$907.48
28753-20	16	964-311-017	$907.48	$907.48
28753-20	17	964-311-018	$1,079.06	$1,079.06
28753-20	18	964-311-019	$907.48	$907.48
28753-20	19	964-311-020	$1,079.06	$1,079.06
28753-20	20	964-311-021	$907.48	$907.48
28753-20	21	964-311-022	$1,079.06	$1,079.06
28753-20	22	964-311-023	$1,079.06	$1,079.06
28753-20	23	964-311-024	$1,079.06	$1,079.06
28753-20	24	964-311-025	$907.48	$907.48

Temecula Valley Unified School District
Improvement Area 1 of Community Facilities District No. 2002-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
28753-20	25	964-311-026	$907.48	$907.48
28753-20	26	964-311-027	$1,079.06	$1,079.06
28753-20	27	964-311-028	$907.48	$907.48
28753-20	28	964-311-029	$907.48	$907.48
28753-20	29	964-311-030	$1,079.06	$1,079.06
28753-20	30	964-311-031	$1,079.06	$1,079.06
28753-20	31	964-311-032	$907.48	$907.48
28753-16	23	964-312-001	$1,079.06	$1,079.06
28753-16	24	964-312-002	$907.48	$907.48
28753-16	25	964-312-003	$907.48	$907.48
28753-16	26	964-312-004	$1,079.06	$1,079.06
28753-16	27	964-312-005	$0.00	$0.00

Total Parcels	**614**
Total Taxable Parcels	**581**
Total Maximum Annual Special Tax	**$644,229.24**
Total Assigned Special Tax	**$644,229.24**

Appendix B: Rate and Method of Apportionment of the Special Tax

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

RATE AND METHOD OF APPORTIONMENT OF THE SPECIAL TAX

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2002-1
IMPROVEMENT AREA 1

The Board of Education ("Board") of the Temecula Valley Unified School District ("School District"), acting as the Legislative Body of Improvement Area 1 (the "Improvement Area") of Community Facilities District No. 2002-1 of the Temecula Valley Unified School District ("CFD" or "District"), shall levy and collect special taxes ("Special Taxes") applicable to each Assessor's Parcel (as defined below) located within the boundaries of the Improvement Area.

The Special Taxes will be levied as herein specified. All property located within the boundaries of the CFD shall be taxed, to the extent and in the manner herein set forth, unless exempted by law or as herein provided.

Section 1. Definitions

The following terms shall, unless otherwise defined herein, have the meaning(s) set forth below:

"Acre(s)" applies only to Undeveloped Property and means the acreage of an Assessor's Parcel as set forth on the most current Riverside County assessor's map if such acreage is shown thereon. If such acreage is not shown on such map, the acreage shall be the acreage information shown upon any recorded subdivision map, parcel map, record of survey, or other recorded document describing the property. If none of the above information is available, or is in conflict, the determination of the acreage shall be made by the School District on behalf of the District.

"Act" means the Mello-Roos Community Facilities District Act of 1982, as amended, being Section 53311, et seq. of the California Government Code.

"Actual Average Annual Maximum Special Tax per Dwelling Unit" means the total Annual Maximum Special Tax – Developed Property revenue for all Dwelling Units for which Certificates of Compliance have been and are being requested for a Special Tax Area divided by the total number of Dwelling Units for which Certificates of Compliance have been and are being requested in the Special Tax Area.

"Administrative Expense" means any actual or estimated ordinary and necessary expense incurred by the School District on behalf of the CFD related to the determination, tracking, levy and collection of Special Taxes including, but not limited to, the expenses of collecting delinquencies, the administration of Bonds, the appropriate allocation of salaries and benefits of any School District employee whose duties are directly related to the administration of the CFD, and costs otherwise incurred in order to carry out the authorized purposes of the CFD.

"Annual Maximum Special Taxes" means the Annual Maximum Special Tax – Developed Property and the Annual Maximum Special Tax – Undeveloped Property which may be levied annually as described herein.

"Annual Maximum Special Tax - Developed Property" means the maximum Special Tax which may be annually levied on an Assessor's Parcel that has been classified as Developed Property. The Annual Maximum Special Tax - Developed Property for a Dwelling Unit is not subject to the Index.

"Annual Maximum Special Tax - Undeveloped Property" means the maximum Special Tax which may be annually levied on an Assessor's Parcel that has been classified as Undeveloped Property as described in Section 3(B).

"Assessor's Parcel" means a parcel of land as designated on an official map of the County Assessor and for which a discrete identifying parcel number has been assigned.

"Available Funds" means the following sources in those Fiscal Years in which the levy of Special Taxes on Undeveloped Property is required to satisfy the Special Tax Requirement . These sources are (i) earnings from investment of funds in the reserve fund in excess of the reserve requirement and (ii) Special Taxes and the proceeds of collections of delinquent Special Taxes through foreclosure proceedings or otherwise not required to fund Administrative Expenses, replenish the reserve fund or pay past due debt service.

"Board" means the Board of Education of the School District.

"Bonds" means bonds or equivalent securities authorized and issued or to be issued on behalf of the CFD, including but not limited to, certificates of participation or leases issued and sold by or on behalf of the CFD or which are to be funded by proceeds of Special Taxes of the CFD, or to which all or a portion of the Special Taxes have been pledged to finance School Facilities.

"Building Square Footage" means for any Assessor's Parcel of Residential Property the square footage of each Dwelling Unit determined by calculating the habitable space of the improvement (exclusive of garages, carports, overhangs or patios). For purposes of this determination, the District may rely on the square footage as identified on the building permit(s) issued by the applicable issuing agency. The Building Square Footage will be based upon the building permit(s) issued for each Dwelling Unit prior to it being classified as Occupied Residential Property, and shall not change as a result of

additions or modifications made after such classification as Occupied Residential Property.

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

"Certificate of Compliance" means the document prepared by the County or other public agency and signed off by the School District to allow for the issuance of a building permit pursuant to Education Code 17620 or any successor section thereto.

"Community Facilities District No. 2002–1 Special Tax Areas Map" means that map so designated and included as Exhibit "A" hereto..

"County" means the County of Riverside.

"Developed Property" means Assessor Parcels for which a building permit has been issued by the applicable agency on or before the March 1 prior to each Fiscal Year which is not Exempt Property and for which the Annual Maximum Special Tax - Developed Property obligation has not been fully prepaid and/or permanently satisfied. Assessor Parcels for which a building permit has been issued by the applicable agency on or before March 1 shall be designated as Developed Property and subject to the levy of the Annual Maximum Special Tax - Developed Property in the following Fiscal Year. If a building permit has been issued for which the improvements to be constructed by the building permit together with previously issued building permits, if applicable, does not constitute the ultimate development of the entire Assessor's Parcel, as reasonably determined by the School District, the remaining undeveloped portion of the Assessor's Parcel will be classified as Undeveloped Property and will be subject to the levy of the Annual Maximum Special Tax - Undeveloped Property as herein provided.

"Dwelling Unit" means one residential unit or any configuration, including, but not limited to, a single family attached or detached dwelling unit, condominium, an apartment unit, mobile home, or otherwise, but excludes therefrom hotels and motels.

"Exempt Property" means all Assessor Parcels which are exempt from the Special Tax pursuant to law or Section 8, hereof.

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

"Index" means the annual percentage change in the statewide cost index employed by the State Allocation Board, or comparable index designated by the District if the Index ceases to be published for the preceding calendar year. The first increase shall occur March 1, 2002. The increase in the Index to be in effect for Fiscal Year 2002/03 shall be based upon the last available data as of March 1, 2002.

"Land Use Classification" means the land use classifications listed in Table 1.

"Mitigation Payment" means, for all property within Tract 28753, an amount per Dwelling Unit of $10,660 in 2001 dollars, escalated per the Index effective each March 1, commencing March 1, 2002. Mitigation Payment means, for all property within Tract 26828 an amount equal to the then current School District "Level II" fee calculated pursuant to Government Code Section 65995 et seq. or any successor section thereto, times 1.5 (i.e. 150%) per square foot per Dwelling Unit. In the event the School District no longer has adopted or has in force a Level II fee, the amount per square foot shall be equal to the School District's last adopted Level II fee, as adjusted annually per the Index from the last date adopted and adjusted annually thereafter per the Index; or the then current School District's Level I fee, calculated pursuant to Government Code Section 65995 et seq., or any successor section thereto, which ever is higher.

"Non-Residential Property" means all Developed Property within the Improvement Area for which a Certificate of Compliance is requested or has been issued for the purpose of constructing commercial, industrial or any other non-residential use.

"Occupied Residential Property" means all Assessor's Parcels of Residential Property which have closed escrow to an end user (homeowner).

"One-Time Special Taxes" means: (1) the Special Tax which may be levied at the time of recordation of a final map as to the One-Time Special Tax - Undeveloped Property; (2) the Special Tax which may be levied at the time of Bond issuance as to the One-Time Special Tax – Developed Property – Facilities Funding Shortfall; (3) the Special Tax which may be levied at the time of issuance of a Certificate of Compliance, which includes: (a) the One-Time Special Tax – Developed Property – Mitigation Payment Index; (b) the One-Time Special Tax – Developed Property – Mitigation Payment Differential; (c) the One-Time Special Tax – Developed Property – Square Footage Shortfall; and, (d) the One-Time Special Tax – Developed Property – Second Dwelling Unit.

"Owner" means the Rancho Bella Vista, LLC, a limited liability company or their successors, or assigns.

"Required Average Annual Maximum Special Tax per Dwelling Unit" means the average annual required amount per Dwelling Unit for each Special Tax Area as shown on the Community Facilities District No. 2002-1 Special Tax Areas Map of $864.60 for Area 11A, $988.86 for Area 17B, $908.82 for Area 16A, $1,195.19 for Area 16C, $1,315.05 for Area 16D and $1,291.01 for Tract 26828, subject to adjustment pursuant to Section 4-A below.

"Residential Property" means all Developed Property within the Improvement Area for which a Certificate of Compliance is requested or has been issued for the purpose of constructing one or more Dwelling Units.

"School District" means the Temecula Valley Unified School District.

"School Facilities" means the design, planning, acquisition, installation, construction and/or financing of interim and permanent facilities, including, but not limited to, classrooms, multi-purpose, administration and auxiliary space at a school, central support and administrative facilities and special education facilities, together with furniture, equipment and technology, needed by the School District in order to serve the project students, in addition to all land or interests in land required for the construction of such on-site or off-site facilities and all land or interests in land required to be provided by the School District as mitigation of impacts associated with the development of such School Facilities all with a useful life of five years or longer.

"Second Dwelling Unit" means a Dwelling Unit that is determined by the criteria of the County from time to time to be classified as a second dwelling unit. The current requirements are 1) the unit is a detached secondary building, and 2) the unit is larger than 1/50th of the entire parcel, and 3) the unit has its own cooking facilities.

"Special Tax" or **"Special Taxes"** means the special tax to be levied in each Fiscal Year on each Assessor Parcel of Developed Property and Undeveloped Property pursuant to Section 3, and the One-Time Special Taxes collected pursuant to Section 4, if any, of this Rate and Method of Apportionment.

"Special Tax Area" means the geographical areas as shown on the Special Tax Areas Map included as Exhibit "A".

"Special Tax Requirement" means the total amount required in any Fiscal Year, pursuant to the CFD Bond documents to: (1) Pay annual debt service on all then outstanding Bonds, (2) Pay periodic costs on the Bonds including, but not limited to, credit enhancement and rebate payments on the Bonds, (3) Pay Administrative Expenses, (4) Pay any amounts required to replenish any reserve fund related to all then-outstanding Bonds, and (5) Pay for pay-as-you-go School Facilities with a useful life of five years or longer the benefit of which inures to the benefit of the properties within the Improvement Area, less (6) Available Funds. The addition of any of the amounts added pursuant to item (5) is only to the extent that it does not increase or cause the levy of the Annual Maximum Special Tax - Undeveloped Property.

"Taxable Property" means all Assessor Parcels, except Exempt Property, that are subject to the levy of the Special Taxes.

"Undeveloped Property" means all Assessor Parcels that are not classified as Developed Property or Exempt Property.

Section 2. Assignment to Land Use Classifications

The District shall annually classify all Assessor Parcels within the boundaries of the Improvement Area as Developed Property, Undeveloped Property or Exempt Property. Such classification shall be made on or before July 1 of each year. All Developed Property shall be assigned to one of the applicable designated Land Use Classifications listed in Table 1 and taxed as set forth in Table 2. For purposes of this determination, the District may rely on the Building Square Footage as identified on the building permit(s) issued by the applicable issuing agency. Undeveloped Property shall be taxed as set forth in Section 3(B) below.

Table 1
Land Use Classifications for Developed Property

Land Use Classification	Description	
	Type of Development	Building Square Footage
1	Residential Dwelling Unit	Less than 2,000 square feet
2	Residential Dwelling Unit	2,000 to 2,249 square feet
3	Residential Dwelling Unit	2,250 to 2,499 square feet
4	Residential Dwelling Unit	2,500 to 2,749 square feet
5	Residential Dwelling Unit	2,750 to 2,999 square feet
6	Residential Dwelling Unit	3,000 to 3,249 square feet
7	Residential Dwelling Unit	3,250 to 3,499 square feet
8	Residential Dwelling Unit	3,500 square feet or greater

Section 3. Annual Maximum Special Taxes

A. Annual Maximum Special Tax - Developed Property

The Annual Maximum Special Tax - Developed Property for each Assessor Parcel classified as Developed Property shall be the amount determined by reference to Table 2 as applicable.

Table 2
Annual Maximum Special Tax - Developed Property
Fiscal Year 2001/02 per Land Use Classification

Land Use Classification	Annual Maximum Special Tax – Developed Property Fiscal Year 2001-02
1	$827.64 per Dwelling Unit
2	$907.48 per Dwelling Unit
3	$957.12 per Dwelling Unit
4	$1,079.06 per Dwelling Unit
5	$1,165.38 per Dwelling Unit
6	$1,279.76 per Dwelling Unit
7	$1,430.82 per Dwelling Unit
8	$1,440.08 per Dwelling Unit

B. Annual Maximum Special Tax - Undeveloped Property

The Annual Maximum Special Tax - Undeveloped Property for each Assessor Parcel classified as Undeveloped Property shall be $8,860.00 per Acre.

Section 4. One-Time Special Taxes

The purpose, method of calculating, and timing of payment of the One-Time Special Taxes are as described below.

A. One-Time Special Tax - Undeveloped Property

Summary: The purpose of the One-Time Special Tax - Undeveloped Property is to guard against the loss of projected Dwelling Units in Special Tax Areas with a Prepayment Land Use Classification as identified on Table 3 of 4 through 7 prior to the issuance of Bonds and in all Special Tax Areas after the issuance of Bonds. In addition, the One-Time Special Tax – Undeveloped Property guards against the loss of revenue from a gain in the number of Dwelling Units in Special Tax Areas with a Prepayment Land Use Classification as identified in Table 3 of 1 through 3. The calculation is done by the District administrator prior to or at the recording of each final map. Payment of the applicable One-Time Special Tax – Undeveloped Property is due at the recording of the final map but no later than the first Certificate of Compliance issued for property within the final map, if conditions described below so warrant.

All of the future development within the Improvement Area has been divided into six Special Tax Areas. These Special Tax Areas are as shown on the Special Tax Areas Map. Each Special Tax Area has been assigned a number of Dwelling Units as shown in Table 3. At the recordation of each final subdivision or parcel map the area encompassed by the final map is compared by the District administrator to the Special Tax Areas Map and the information in Table 3. If the number of Dwelling Units for the Special Tax Area indicated on the final map is less than that shown in Table 3 prior to the issuance of Bonds, a One-Time Special Tax - Undeveloped Property for those Special Tax Areas identified with a Prepayment Land Use Classification – DU Loss in Table 3 below of 4, 5, 6, 7, or 8 is due for each Dwelling Unit lost (i.e. less than the designated number of Dwelling Units). If the number of Dwelling Units for the Special Tax Area indicated on the final map is less than that shown in Table 3 after the issuance of Bonds, a One-Time Special Tax - Undeveloped Property is due for each Dwelling Unit lost (i.e. less than the designated number of Dwelling Units).

The payment of the One-Time Special Tax – Undeveloped Property per Dwelling Unit lost is due to the District by the owner of the property within such final map at the time of the recording of the final map. Should the final map record without the obligation being paid, the outstanding obligation is not forgiven and must be paid prior to the issuance of the first, or any additional, Certificates of Compliance being issued for the owner of the property within such final map area.

Table 3
Assigned Dwelling Units per Special Tax Area

Tentative Tract Map Phasing	Special Tax Area	Number of Assigned Dwelling Units	Prepayment Land Use Class	
			DU Loss	DU Gain
28753	Area 11A	108	2	1
28753	Area 17B	114	4	1
28753	Area 16A	76	3	1
28753	Area 16C	85	6	4
28753	Area 16D	68	7	5
26828	Total Area	130	7	5
Total		581		

The amount of the One-Time Special Tax - Undeveloped Property which is due per Dwelling Unit lost prior to the issuance of Bonds for those Special Tax Areas with a Prepayment Land Use Classification – DU Loss of 4, 5, 6, 7, or 8 is calculated by the District administrator by inserting the difference between the Annual Maximum Special Tax – Developed Property for the Prepayment Land Use Class – DU Loss and $1,090.69 into the prepayment formula set forth in Section 7. The amount of the One-Time Special Tax - Undeveloped Property which is due per Dwelling Unit lost after the issuance of Bonds is calculated by inserting the Annual Maximum Special Tax –

Developed Property for the Prepayment Land Use Class – DU Loss per Special Tax Area as shown above in Table 3 into the prepayment formula set forth in Section 7. The amount of the One-Time Special Tax - Undeveloped Property which is due per Dwelling Unit gained after the issuance of Bonds for those Special Tax Areas with a Prepayment Land Use Classification – DU Gain of 1, 2, or 3 is calculated by inserting the difference between the Annual Maximum Special Tax – Developed Property for the Prepayment Land Use Class and $1,090.69 into the prepayment formula set forth in Section 7. When the amount of Dwelling Units shown on the final map is equal to the number shown in Table 3 above, no One-Time Special Tax - Undeveloped Property is due per Dwelling Unit. The District administrator shall have the authority and shall adjust the number of Dwelling Units in the appropriate Land Use Classification in Table 4 and update the definition of Required Average Annual Maximum Special Tax per Dwelling Unit due to any adjustment in the total number of Dwelling Units from that shown in Table 3 or, on a one-time basis immediately prior to the issuance on Bonds, due to a change in the mix of Dwelling Units among Land Use Classifications within a Special Tax Area, as provided in a written certification from the majority property owner within the Special Tax Area.

If the boundaries of any final map are not the same as the designated expected boundaries of a Special Tax Area as shown on the Special Tax Areas Map, the final map shall be evaluated by the District administrator in the context of the tentative map of which it is a part to determine whether the number of Dwelling Units contained in the final map may lead to an overall loss of Dwelling Units in that Special Tax Area as compared to Table 3. Should it appear that such a loss is likely, no Certificates of Compliance shall be issued for any Dwelling Units contained in the last final map that is recorded within the Special Tax Area until the One-Time Special Tax – Undeveloped Property is paid in full as described above.

After the sale of Bonds, the One-Time Special Tax – Undeveloped Property funds received by the CFD and due to a loss of Dwelling Units, less redemption premium and prepayment calculation fees shall be used to redeem the Bonds pursuant to the terms of the applicable Bond documents.

B. One-Time Special Tax - Developed Property – Facilities Funding Shortfall

Summary: The purpose of the One-Time Special Tax – Developed Property – Facilities Funding Shortfall is to insure the receipt per Dwelling Unit of the $10,660 in facilities dollars. The One-Time Special Tax – Developed Property – Facilities Funding Shortfall is calculated by the District administrator at the time Bonds are issued. If conditions described below so warrant, the One-Time Special Tax – Developed Property – Facilities Funding Shortfall is due to the District from the Owner concurrent with the closing of the issuance of Bonds.

The Special Tax Rates within the CFD have been established to fund a minimum facilities requirement in the amount of $10,660.00 per Dwelling Unit on average. At the time Bonds are issued the One-Time Special Tax – Developed Property – Facilities Funding Shortfall shall be calculated to determine that the required facilities dollars

threshold of $10,660 has been reached. If it is not reached, a One-Time Special Tax – Developed Property – Facilities Funding Shortfall shall be calculated by the District administrator and is due from the Owner per Dwelling Unit as determined at the time of the sale of bonds concurrent with the closing of the issuance of Bonds. The number of Dwelling Units determined at the time of the sale of Bonds may be adjusted from that shown on Table 3 as described herein. The One-Time Special Tax – Developed Property – Facilities Funding Shortfall is due to the District on all Dwelling Units within the Improvement Area , including, those with Certificates of Compliance and those without Certificates of Compliance as of the date of the Bond sale. If the Owner, as defined, does not pay the One-Time Special Tax – Developed Property – Facilities Funding Shortfall the burden of payment will be prorated by the District administrator by the Dwelling Units shown in Table 3, as adjusted, and due from the then Undeveloped Property owner(s) in each Special Tax Area. Until payment is received for all Undeveloped Property with common ownership no additional Certificates of Compliance shall be issued for the property owned by such Undeveloped Property owner.

The calculation of the One-Time Special Tax – Developed Property – Facilities Funding Shortfall is determined by taking the amount of funds deposited in the school facilities funding account as detailed in the Bond documents and dividing such amount by the total number of Dwelling Units shown in Table 3, as adjusted if required. Should the result of this division result in a figure less than $10,660, the difference, up to $10,660, shall be multiplied by the total number of Dwelling Units shown in Table 3, as adjusted if required.

C. One-Time Special Tax – Developed Property – Mitigation Payment Index

Summary: The purpose of the One-Time Special Tax – Developed Property – Mitigation Payment Index is to collect the indexing of the Mitigation Payment for Tract 28753. The One-Time Special Tax – Developed Property – Mitigation Payment Index is calculated annually by the District administrator as early as possible before March 1 starting March 1, 2002. The difference in the escalated Mitigation Payment for Dwelling Units within Tract 28753 and $10,660 is transmitted to the School District prior to March 1st of each year. This difference is collected by the School District at the issuance of a Certificate of Compliance for each Dwelling Unit.

The Special Tax rates within the Improvement Area have been established to fund a minimum facilities requirement in the amount of $10,660.00 per Dwelling Unit on average. This facilities requirement has been escalated per the Mitigation Agreement to March 2001. Each March 1st, starting March 1, 2002, the Mitigation Payment is subject to the Index. The difference in the then-current Mitigation Payment and $10,660 is the One-Time Special Tax – Developed Property – Mitigation Payment Index per Dwelling Unit. The One-Time Special Tax – Developed Property – Mitigation Payment Index per Dwelling Unit is due prior to the issuance of each Certificate of Compliance by the party requesting the Certificate of Compliance.

D. One-Time Special Tax – Developed Property – Mitigation Payment Differential

Summary: The purpose of the One-Time Special Tax – Developed Property – Mitigation Payment Differential is to collect the difference ~~in~~ between the then-current Mitigation Payment and $10,660 for Tract 26828. The One-Time Special Tax – Developed Property – Mitigation Payment Differential is calculated and collected by the School District at the issuance of each Certificate of Compliance for Dwelling Units with Tract 26828.

The Special Tax rates within the Improvement Area have been established to fund a minimum facilities requirement in the amount of $10,660.00 per Dwelling Unit on average. The Mitigation Payment for Tract 26828 is the then current School District "Level II" fee as calculated pursuant to Government Code Section 65995 et seq., or any successor section thereto, times 1.5 (i.e. 150%) per square foot per Dwelling Unit. In the event the School District no longer has adopted or has in force a Level II fee, the amount per square foot shall be equal to the School District's last adopted Level II fee as adjusted per the Index from the last date adopted and adjusted annually thereafter or the then current School District's Level I fee, which ever is higher. The One-Time Special Tax – Developed Property – Mitigation Payment Differential per Dwelling Unit is the amount by which the Mitigation Payment applicable to Tract 26828 exceeds $10,660 and is due prior to the issuance of each Certificate of Compliance by the party requesting the Certificate of Compliance.

E. One-Time Special Tax – Developed Property – Square Footage Shortfall

Summary: The purpose of the One-Time Special Tax – Developed Property – Square Footage Shortfall is to insure that the Annual Special Tax - Developed Property revenue meets the Required Average Annual Maximum Special Tax per Dwelling Unit per Special Tax Area. The School District shall track the of issuance of Certificates of Compliance by Land Use Classification for each Special Tax Area. Should the number of Certificates of Compliance proposed to be issued, plus those previously issued, exceed the number shown in Table 4 below per Special Tax Area per Land Use Classification, the School District shall immediately contact the District administrator. The District administrator will calculate the amount of the One-Time Special Tax – Developed Property – Square Footage Shortfall as described below which amount shall be paid to the District prior to the issuance of the requested *Certificates of Compliance.*

The possible refund of any excess payments of the One-Time Special Tax – Developed Property – Square Footage Shortfall as described below shall be calculated by the District administrator on an annual basis or at build out of a Special Tax Area if requested by the developer of such Special Tax Area.

All of the future development within the Improvement Area has been divided into six Special Tax Areas and each Special Tax Area has been assigned a number of Dwelling Units and corresponding Land Use Classifications as shown on the Special Tax Areas Map attached hereto as Exhibit "A" and shown in Table 4 below (as potentially adjusted

pursuant to Section 4(A) above). Should modifications be required pursuant to Section 4A above, corresponding modifications will be made by the District administrator to the definition of Required Average Annual Maximum Special Tax per Dwelling Unit. At the issuance of each Certificate of Compliance, or group of Certificates of Compliance, per Special Tax Area, each building permit will be assigned by the District administrator into its appropriate Land Use Classification. These Land Use Classifications will be tallied so that the total number of Dwelling Units per Land Use Classification per Special Tax Area is accumulated. At the time that the number of permits would, with the issuance of the Certificates of Compliance requested, equal or exceed the number of Dwelling Units assigned to a Land Use Classification per Special Tax Area, the Actual Average Annual Maximum Special Tax per Dwelling Unit shall be calculated by the District administrator. Should the Actual Average Annual Maximum Special Tax per Dwelling Unit per Special Tax Area, with the issuance of the proposed permits, be less than the Required Average Annual Maximum Special Tax per Dwelling Unit per Special Tax Area, the One-Time Special Tax – Developed Property – Square Footage Shortfall is due by the party requesting such Certificate of Compliance.

The amount of the One-Time Special Tax - Developed Property – Square Footage Shortfall which is due prior to the issuance of the requested Certificates of Compliance is the difference between the Required Average Annual Maximum Special Tax per Dwelling Unit for the Special Tax Area and the Actual Average Annual Maximum Special Tax per Dwelling Unit for the Special Tax Area. This amount is multiplied times the total number of building permits which have been issued and are proposed to be issued for the Special Tax Area with such result being inserted for the term “Annual Maximum Special Tax – Developed Property” in Section 7 of the prepayment formula. Any additional calculations of the One-Time Special Tax – Developed Property Square-Footage Shortfall after its initial calculation shall be reduced by the balance in the appropriate sub-account of the One-Time Special Tax fund, if any, as described below.

Table 4
Assigned Dwelling Units per Land Use Classification

Land Use Class-ification	Number of Dwelling Units						
	Area 11A	Area 17B	Area 16A	Area 16C	Area 16D	Tract 26828	Total
1	58	2	18				78
2	50	57	27				134
3			31				31
4		55		21			76
5				26	16	44	86
6				38	24	43	105
7					28	43	71
8							0
Total	108	114	76	85	68	130	581

All One-Time Special Tax – Developed Property – Square Footage Shortfall funds received by the CFD, less prepayment calculation fees, shall be deposited into one of six sub-accounts corresponding to the six identified Special Tax Areas under a One-Time Special Tax fund. All interest earnings in a sub-account of the One-Time Special Tax fund shall be retained in such sub-account.

When the final Certificates of *C*ompliance are requested for all the remaining property proposed to be developed in a Special Tax Area, the final calculation of the Actual Average Annual Maximum Special Tax per Dwelling Unit shall be performed by the District administrator. The Board, on the advice of the District administrator, shall then determine the disposition of the funds in the corresponding subaccount of the One-Time Special Tax fund, if any, in accordance with the following procedure:

If the Actual Average Annual Maximum Special Tax per Dwelling Unit for the Special Tax Area is equal to or greater than the Required Average Annual Maximum Special Tax per Dwelling Unit for the Special Tax Area, the balance, if any, in the corresponding subaccount of the One-Time Special Tax fund shall be refunded to the payer(s) in the proportion to prior payments made upon written request of the payer(s) to the School District. In no event shall the request for payment be made in excess of twelve months past the date the last Certificate of Compliance is issued within the Special Tax Area. After the twelve month period these funds will be retained by the District.

If for a given Special Tax Area, the Actual Average Annual Maximum Special Tax per Dwelling Unit is less than the Required Average Annual Maximum Special Tax per Dwelling Unit for the Special Tax Area, the amount of such difference shall be multiplied by the total number of Dwelling Units with the result being inserted for the term "Annual Maximum Special Tax – Developed Property" in Section 7 of the prepayment formula. If the amount determined in the preceding sentence, is less than the balance, if any, in the corresponding sub-account of the One-Time Special Tax fund, the amount of such difference shall be refunded to the payer(s) in proportion to prior payments made upon written request of the payer(s) to the School District. In no event shall the request for payment be made in excess of twelve months past the date the last Certificate of Compliance is issued within the Special Tax Area.

F. One-Time Special Tax – Developed Property - Second Dwelling Unit

Summary: The purpose of the One-Time Special Tax – Developed Property – Second Dwelling Unit is to collect the mitigation payment as set forth in the "Agreement for Mitigation of School Facility Impacts Between Temecula Valley Unified School District and Pacific Bay Homes" dated December 6, 1996. The determination and collection of such amount is to be made by the District at the time of the request for the issuance of a Certificate of Compliance for a Second Dwelling Unit.

If at any time a building permit is requested for a Dwelling Unit which can be further defined as a Second Dwelling Unit or a Second Dwelling Unit is included on the main building permit, a one-time payment is due from the party requesting the Certificate of Compliance at the time of building permit issuance equal to $7,687.00. The One-Time Special Tax – Developed Property - Second Dwelling Unit rate of $7,687.00 will annually increase per the Index.

Section 5. Levy of the Special Tax

Commencing in Fiscal Year 2002-03, the Board shall levy the Annual Maximum Special Tax - Developed Property on each Assessor's Parcel which is classified as Developed Property. If additional monies are needed to satisfy the Special Tax Requirement, after taking into account monies to be levied on Developed Property pursuant to the preceding sentence, the Board shall then levy such difference proportionately on each Assessor's Parcel which is classified as Undeveloped Property up to 100% of the Annual Maximum Special Tax – Undeveloped Property for such Undeveloped Property.

Section 6. Partial Prepayment of the Annual Maximum Special Tax - Developed Property

A property owner may make a one-time election to prepay a portion of the Annual Maximum Special Tax - Developed Property on an Assessor Parcel for which a Building Permit is requested by notifying the School District in writing of such intention no less than seven (7) business days prior to such Assessor Parcel obtaining a Certificate of Compliance. The written notification shall include such owner's intent to partially prepay the Annual Maximum Special Tax - Developed Property, the date the Assessor Parcel is expected to request a Certificate of Compliance, a copy of the final map, the acres of each lot, the lot number(s) and Assessor Parcel Number(s) for which partial prepay is requested, the Building Square Footage of the Dwelling Unit(s) and the percentage by which the Annual Maximum Special Tax - Developed Property shall be prepaid. If partial prepayment is requested on a limited number of Assessor Parcels of a group which will be requesting Certificates of Compliance, the above required information must be supplied on all Assessor Parcels which will be requesting Certificates of Compliance. The partial prepayment formula per dwelling unit is defined as follows:

Partial Prepayment Formula per Dwelling Unit: $PP = (PVT \times PCT) + F + RP$

The variables can be described as: PP, meaning the partial prepayment amount per Dwelling Unit. PVT, meaning the present value of the current Annual Maximum Special Tax – Developed Property using a 6.50% interest rate, prior to the issuance of Bonds, and a term of 35 years. After the issuance of Bonds the interest rate used to calculate the present value will be based on the lesser of 6.5% or the Weighted Average Interest Rate on the Bonds. PCT, meaning the partial prepayment percent. F, meaning all prepayment fees, and RP, meaning redemption premium on the Bonds, if applicable.

The partial prepayment percent shall be indicated in the notification described above. The meaning of the remainder of the terms are as defined in Section 7.

The District administrator shall provide the owner with a statement of the amount required per Dwelling Unit for the partial prepayment of the Annual Maximum Special Tax - Developed Property within ten (10) business days of the request and may charge a reasonable fee for providing this service. The payment of the partial prepayment of the Annual Maximum Special Tax - Developed Property is due prior to the issuance of the Certificate of Compliance for the Assessor Parcel.

Notwithstanding the foregoing, no partial prepayment shall be allowed in the month of June or at all unless the amount of the Annual Maximum Special Tax - Developed Property that may be levied on all Taxable Property within the CFD both prior to and after the proposed partial prepayment is at least 1.1 times the annual debt service on the then-outstanding Bonds.

Section 7. Prepayment of the Annual Maximum Special Tax - Developed Property

An Assessor Parcel classified as Developed Property which is subject to the Annual Maximum Special Tax - Developed Property may prepay the *entire outstanding* Special Tax obligation at any time. The prepayment formula per Dwelling Unit is defined as follows:

Prepayment Formula: P = PVT + F + RP

The variables are described as: P, meaning the prepayment amount, PVT, meaning the present value of taxes, F, meaning all prepayment fees, and RP, meaning redemption premium on the Bonds if applicable. The PVT or present value of taxes means the present value of the Annual Maximum Special Tax - Developed Property applicable to the Assessor Parcel in each remaining Fiscal Year that such Special Taxes may be levied subsequent to the Fiscal Year in which the calculation is made. The present value of the Annual Maximum Special Tax - Developed Property is calculated by using an interest rate of 6.5% prior to the issuance of Bonds. After the issuance of Bonds the interest rate used to calculate the present value will be based on the lesser of 6.5% or the Weighted Average Interest Rate on the Bonds. The remaining Fiscal Years, or the term for the present value calculation, is calculated by subtracting the number of years, including the present Fiscal Year, the Assessor Parcel has been subject to the Annual Maximum Special Tax - Developed Property from thirty-five (35). The current year's Special Taxes must be paid directly to the County and will not be accepted by the School District with the prepayment.

Prepayment fees or F means the fees of the School District, the fiscal agent and any consultants retained by the School District in connection with the prepayment calculations and redemption of the Bonds.

Redemption premium on the Bonds or RP means a prepayment premium as set forth in the Bond issuance documents for a mandatory redemption of the Bonds as of the prepayment date.

Bonds shall be redeemed in a manner such that the yield on the Bonds outstanding after the completion of the prepayment is as close as possible to the original yield on all of the Bonds.

Prepayments must be received prior to June 1 to be effective in the following Fiscal Year. In addition, any property owner prepaying his or her Annual Maximum Special Tax - Developed Property must also pay the present Fiscal Year levy and all delinquent special taxes, interest and penalties owing on the Assessor Parcel to the County of Riverside on which prepayment is being made, if any.

Section 8. Limitations

The CFD shall not levy any Special Taxes on properties conveyed or irrevocably dedicated to a public agency, land which is in the public right-of-way, unmanned utility easements which make utilization for other than the purpose set forth in the easement impractical, common areas, homeowners association property, private streets, school, parks, and open space lots provided that such properties within the Improvement Area classified as Exempt Property do not exceed 109.19 Acres. Except as set forth above, the Board shall not levy any Special Taxes on properties which are owned by the State of California, Federal or other local governments, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act. Nonresidential Property shall not be subject to the levy of Special Taxes but are subject to applicable statutory fees.

Section 9. Manner of Collection

The Annual Maximum Special Taxes will be collected in the same manner and at the same time as ordinary ad valorem real property taxes. The Annual Maximum Special Taxes shall be subject to the same penalties, procedures, sale and lien priority in any case of delinquency as provided for with ad valorem taxes. The collection of the Annual Maximum Special Taxes shall otherwise be subject to the provisions of the Act. The Board reserves the power to provide for alternative means of collection of Special Taxes as permitted by the Act.

Section 10. Term of the Special Taxes

The Annual Maximum Special Tax – Developed Property shall be levied for a period not to exceed either (i) thirty-five (35) years for each Dwelling Unit classified as Developed Property or (ii) until all Bonds have been retired and all School Facility requirements met as determined by the Board in its sole discretion, whichever is earlier.

Section 11. Review/Appeals Panel

The Board shall establish, as part of the proceedings and administration of CFD No. 2002-1, a Review/Appeals Panel. Any landowner who feels that the amount of the Special Tax, as to their Assessor's Parcel, is in error may file a notice with the Review/Appeals Panel appealing the amount of the levy. The Review/Appeals Panel shall interpret this Rate and Method of Apportionment of the Special Taxes and make determinations relative to the annual administration of the Special Taxes and any landowner appeals, as herein specified. The time period used for calculating any refund shall be limited to the three (3) years proceeding the appeal.

Appendix C: Debt Service Schedule

Temecula Valley Unified School District
Community Facilities District No. 2002-1
Improvement Area 1

Debt Service Schedule

2024 Special Tax Revenue Bonds - $2,870,000.00

Year Ending September 1st	Principal Due	Interest Rate	Interest Due	Total Debt Service	Payment Dates March 1st	Payment Dates September 1st
2025	290,000.00	5.000%	106,828.00	$396,828.00	$35,078.00	$361,750.00
2026	270,000.00	5.000%	129,000.00	$399,000.00	$64,500.00	$334,500.00
2027	285,000.00	5.000%	115,500.00	$400,500.00	$57,750.00	$342,750.00
2028	300,000.00	5.000%	101,250.00	$401,250.00	$50,625.00	$350,625.00
2029	310,000.00	5.000%	86,250.00	$396,250.00	$43,125.00	$353,125.00
2030	330,000.00	5.000%	70,750.00	$400,750.00	$35,375.00	$365,375.00
2031	345,000.00	5.000%	54,250.00	$399,250.00	$27,125.00	$372,125.00
2032	360,000.00	5.000%	37,000.00	$397,000.00	$18,500.00	$378,500.00
2033	380,000.00	5.000%	19,000.00	$399,000.00	$9,500.00	$389,500.00
Total	2,870,000.00		719,828.00	3,589,828.00	341,578.00	3,248,250.00

Appendix D: Notice of Special Tax

Pertaining to developed properties being **resold** within CFD No. 2002-1 IA-1, each Special Tax classification, because it has a different maximum Special Tax, must have a separate Notice of Special Tax. Following is a generic Notice of Special Tax.

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

NOTICE OF SPECIAL TAX

COMMUNITY FACILITIES DISTRICT NO. 2002-1 (Improvement Area No. 1)
TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
COUNTY OF RIVERSIDE, CALIFORNIA

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

Parcel No:	Classification:

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 annual Special Tax which may be levied against this parcel to pay for public facilities is $_____. This annual Special Tax rate is applicable for single family detached dwelling units with building square footage between _____ and _____ square feet. The maximum Special Tax authorized is based on the Land Use Classification. The maximum Special Tax does not escalate. The Special Tax shall be levied for a period not to exceed either thirty-five (35) years for each Dwelling Unit classified as Developed Property, or until all Bonds have been retired and all School Facility requirements met as determined by the Board in its sole discretion, whichever is earlier.

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 the acquisition of school sites and construction of elementary, middle and high school facilities of the School District of benefit to the District and Improvement Area No. 1, including all necessary equipment. 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) 676-2661. 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: Historical Special Tax Rates

Following are the Historical Tax Rates for CFD No. 2002-1 IA-1.

Temecula Valley Unified School Distict
Community Facilities District No. 2002-1 Improvement Area 1

Historical Special Tax Rates

Fiscal Year	Class	Number of Taxable Units	Unit Type	Assigned Special Tax per D/U	Actual Special Tax Levy per DU
2003/04	(Permits issued from March 2, 2002 - March 1, 2003)				
	1	65	Dwelling Unit	$827.64	$827.64
	2	114	Dwelling Unit	$907.48	$907.48
	3	31	Dwelling Unit	$957.12	$957.12
	4	65	Dwelling Unit	$1,079.06	$1,079.06
	5	43	Dwelling Unit	$1,165.38	$1,165.38
	6	61	Dwelling Unit	$1,279.76	$1,279.76
	7	27	Dwelling Unit	$1,430.82	$1,430.82
	8	0	Dwelling Unit	$1,440.08	$1,440.08
	Undev.	0	Per Acre	$8,860.00	$0.00
2004/05	(Permits issued from March 2, 2003 - March 1, 2004)				
	1	13	Dwelling Unit	$827.64	$827.64
	2	20	Dwelling Unit	$907.48	$907.48
	3	0	Dwelling Unit	$957.12	$957.12
	4	11	Dwelling Unit	$1,079.06	$1,079.06
	5	0	Dwelling Unit	$1,165.38	$1,165.38
	6	0	Dwelling Unit	$1,279.76	$1,279.76
	7	1	Dwelling Unit	$1,430.82	$1,430.82
	8	0	Dwelling Unit	$1,440.08	$1,440.08
	Undev.	0	Per Acre	$8,860.00	$5,771.74
2005/06	(Permits issued from March 2, 2004 - March 1, 2005)				
	1	0	Dwelling Unit	$827.64	$827.64
	2	0	Dwelling Unit	$907.48	$907.48
	3	0	Dwelling Unit	$957.12	$957.12
	4	0	Dwelling Unit	$1,079.06	$1,079.06
	5	5	Dwelling Unit	$1,165.38	$1,165.38
	6	22	Dwelling Unit	$1,279.76	$1,279.76
	7	48	Dwelling Unit	$1,430.82	$1,430.82
	8	1	Dwelling Unit	$1,440.08	$1,440.08
	Undev.	0	Per Acre	$8,860.00	$4,157.21
2006/07	(Permits issued from March 2, 2005 - March 1, 2006)				
	1	0	Dwelling Unit	$827.64	$827.64
	2	0	Dwelling Unit	$907.48	$907.48
	3	0	Dwelling Unit	$957.12	$957.12
	4	0	Dwelling Unit	$1,079.06	$1,079.06
	5	2	Dwelling Unit	$1,165.38	$1,165.38
	6	16	Dwelling Unit	$1,279.76	$1,279.76
	7	35	Dwelling Unit	$1,430.82	$1,430.82
	8	0	Dwelling Unit	$1,440.08	$1,440.08
	Undev.	0	Per Acre	$8,860.00	$0.00

Temecula Valley Unified School Distict
Community Facilities District No. 2002-1 Improvement Area 1

Historical Special Tax Rates

Fiscal Year	Class	Number of Taxable Units	Unit Type	Assigned Special Tax per D/U	Actual Special Tax Levy per DU
2007/08	(No permits issued from March 2, 2006 - March 1, 2007)				
	1	0	Dwelling Unit	$827.64	$827.64
	2	0	Dwelling Unit	$907.48	$907.48
	3	0	Dwelling Unit	$957.12	$957.12
	4	0	Dwelling Unit	$1,079.06	$1,079.06
	5	1	Dwelling Unit	$1,165.38	$1,165.38
	6	0	Dwelling Unit	$1,279.76	$1,279.76
	7	0	Dwelling Unit	$1,430.82	$1,430.82
	8	0	Dwelling Unit	$1,440.08	$1,440.08
	Undev.	0	Per Acre	$8,860.00	$0.00
No permits issued after March 1, 2007.					

Appendix F: 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.

25

COPY

SHEET 1 OF 2

PROPOSED BOUNDARIES OF TEMECULA VALLEY UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2002-1 COUNTY OF RIVERSIDE STATE OF CALIFORNIA

(1) Filed in the office of the Secretary of the Board of Education of the Temecula Valley Unified School District this 23rd day of JULY, 2002.

David B. Allmen
Secretary of the Board of Education
Temecula Valley Unified School District, State of California

(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 2002-1, Riverside County, State of California, was approved by the Board of Education of the Temecula Valley Unified School District at a regular meeting thereof, held on this 6TH day of AUGUST, 2002, by its Resolution No. 2002-03/08.

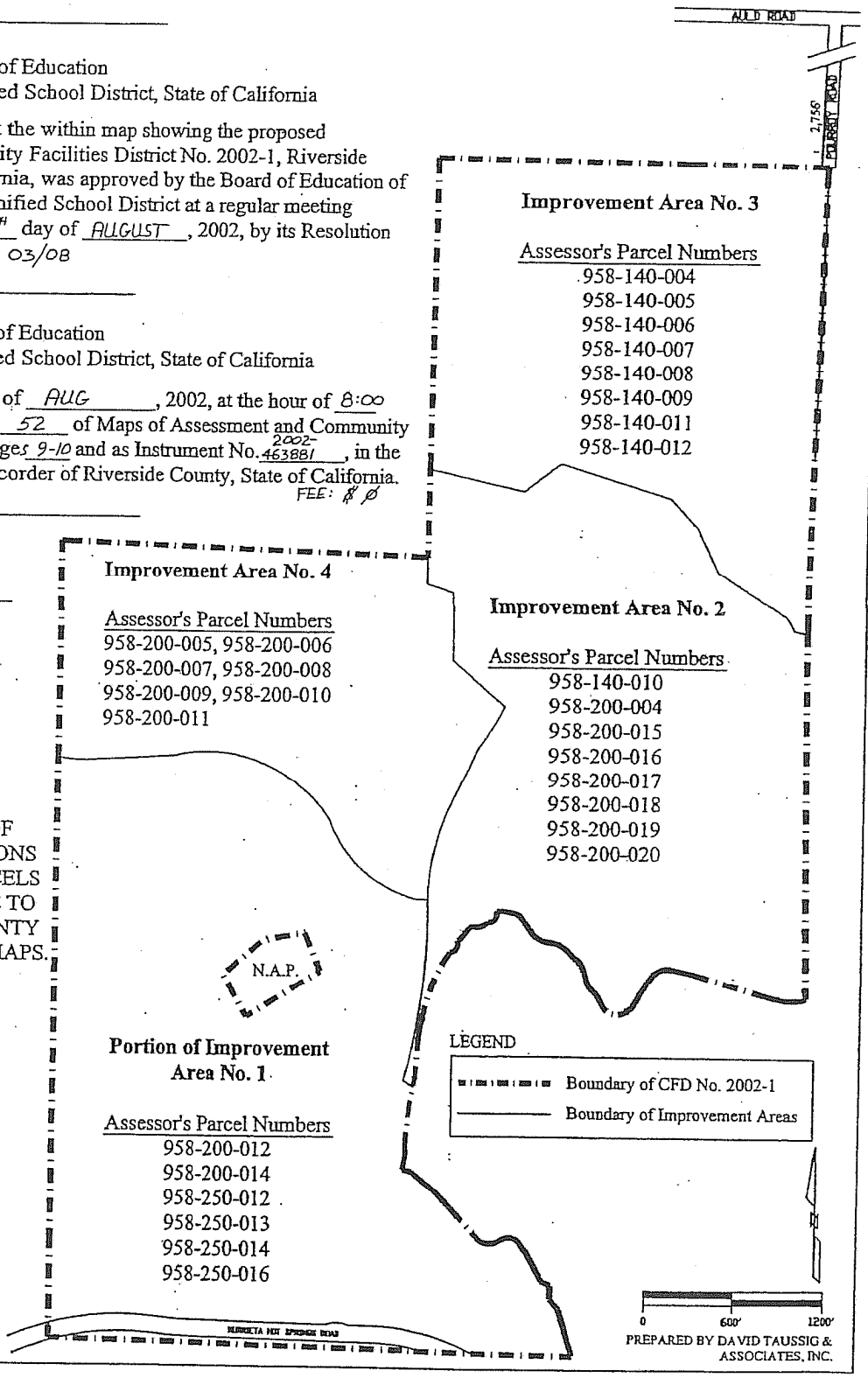
David B. Allmen
Secretary of the Board of Education
Temecula Valley Unified School District, State of California

(3) Filed this 21ST day of AUG, 2002, at the hour of 8:00 o'clock A. m, in Book 52 of Maps of Assessment and Community Facilities Districts at pages 9-10 and as Instrument No. 2002-463881, in the office of the County Recorder of Riverside County, State of California. FEE: $ 0

GARY L. ORSO
County Recorder of
Riverside County

DEPUTY

FOR PARTICULARS OF LINES AND DIMENSIONS OF ASSESSOR'S PARCELS REFERENCE IS MADE TO THE RIVERSIDE COUNTY ASSESSOR PARCEL MAPS.

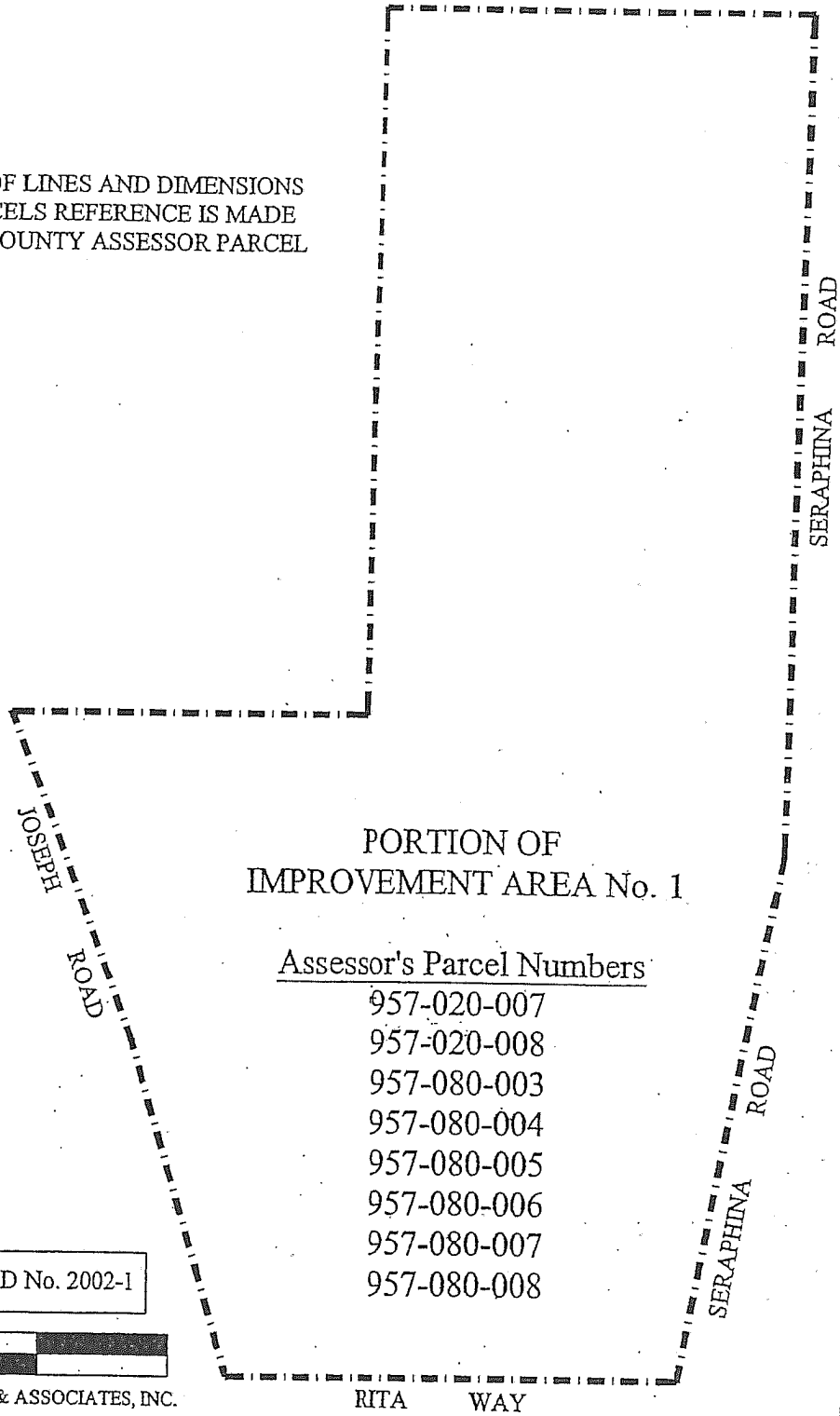


COPY

SHEET 2 OF 2

PROPOSED BOUNDARIES OF TEMECULA VALLEY UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2002-1 COUNTY OF RIVERSIDE STATE OF CALIFORNIA

FOR PARTICULARS OF LINES AND DIMENSIONS OF ASSESSOR'S PARCELS REFERENCE IS MADE TO THE RIVERSIDE COUNTY ASSESSOR PARCEL MAPS.



PORTION OF
IMPROVEMENT AREA No. 1

Assessor's Parcel Numbers

957-020-007
957-020-008
957-080-003
957-080-004
957-080-005
957-080-006
957-080-007
957-080-008

N

LEGEND

Boundary of CFD No. 2002-1

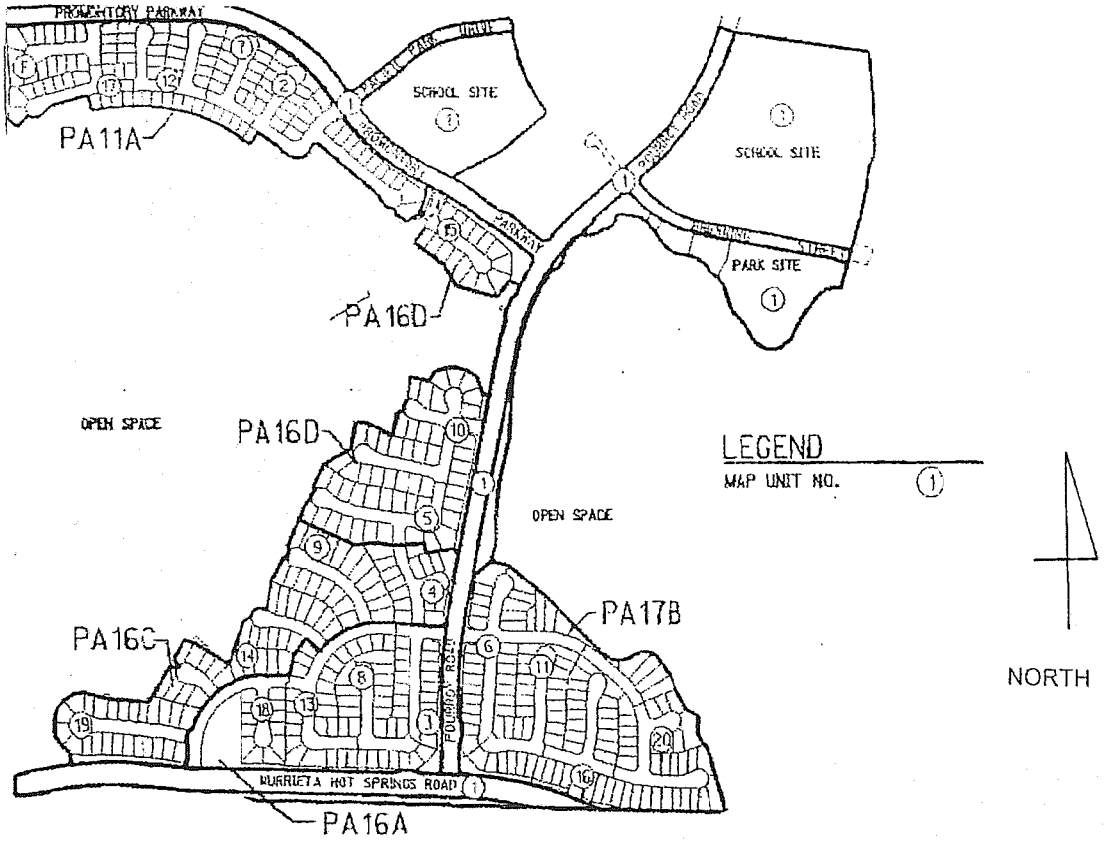
50' 100' 200'

PREPARED BY DAVID TAUSSIG & ASSOCIATES, INC.

Exhibit "A"

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2002-1
IMPROVEMENT AREA 1

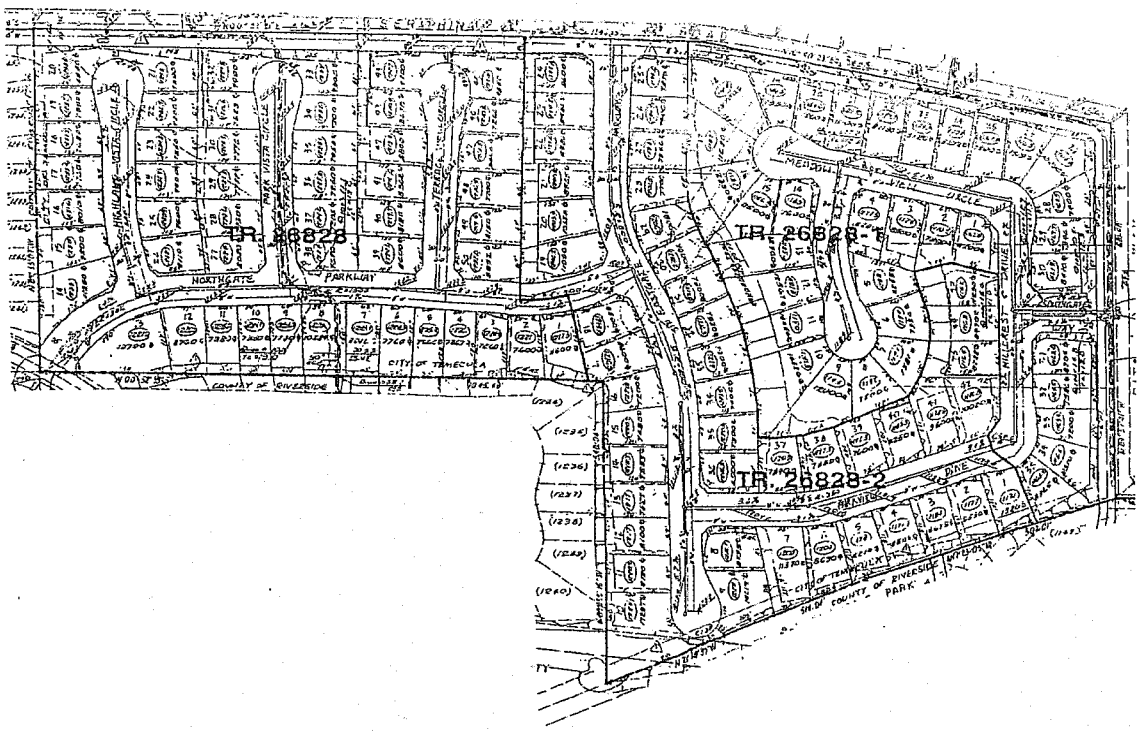
SPECIAL TAX AREAS MAP



Planning Area	No. of Lots	Map Unit Numbers
11A	108	F,2,7,12,17
17B	114	6,11,16,20
16A	76	3,8,13,18
16C	85	4,9,14,19
16D	68	5,10,15
26828	130	Not Applicable
Total	581	

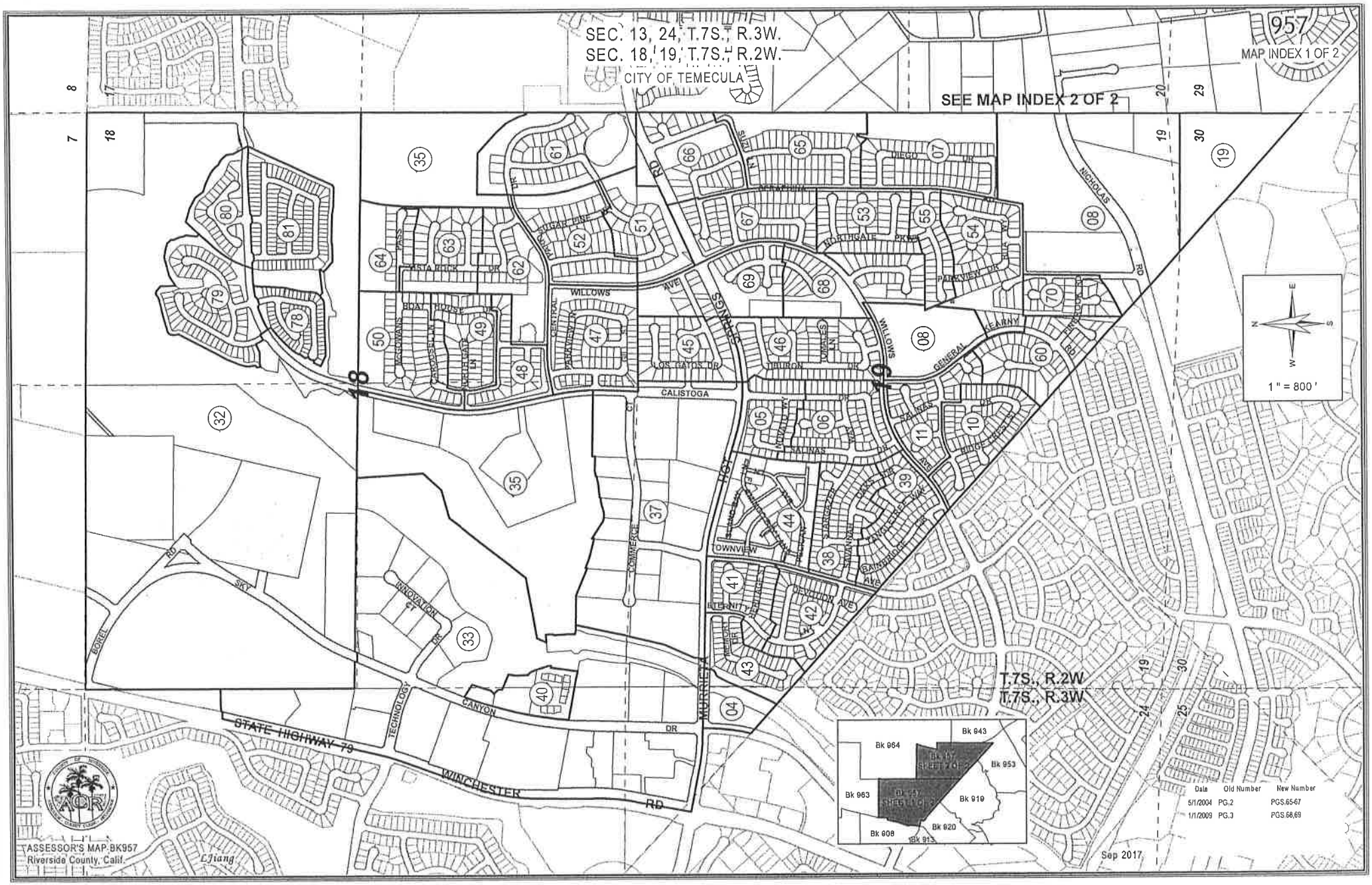
TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2002-1
IMPROVEMENT AREA 1

SPECIAL TAX AREAS MAP



Planning Area	No of Lots	Map Unit No's
11A	103	F,2,7,12,17
17B	114	6,11,16,20
16A	76	3,8,13,18
16C	85	4,9,14,19
16D	68	5,10,15
26828	130	Not Applicable
Total	581	

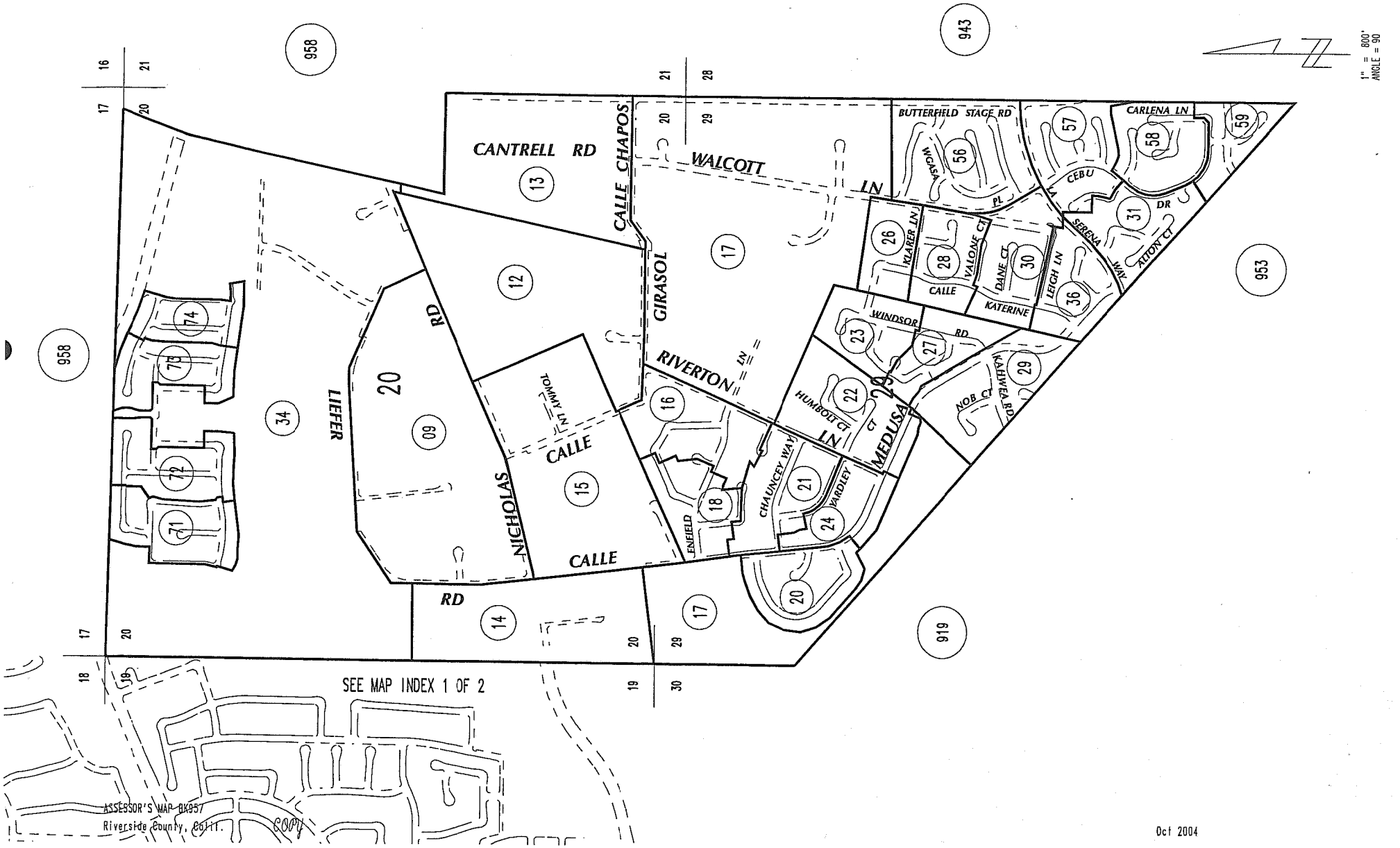
NORTH


957
MAP INDEX 1 OF 2
SEC. 13, 24, T.7S., R.3W.
SEC. 18, 19, T.7S., R.2W.
CITY OF TEMECULA
SEE MAP INDEX 2 OF 2
1" = 800'
T.7S., R.2W
T.7S., R.3W
Bk 964
Bk 943
Bk 953
Bk 963
Bk 910
Bk 908
Bk 920
Bk 913
Date Old Number New Number
5/1/2004 PG.2 PGS.65-67
1/1/2009 PG.3 PGS.68,69
Sep 2017
ASSESSOR'S MAP BK957
Riverside County, Calif.
CALISTOGA
LOS GATOS DR
TRURO DR
SALINAS
DOWNVIEW
DEVONSHIRE AVE
BAINBRIDGE PARK
WILLOWS
SERENITY
COMMERCE CT
INNOVATION CT
TECHNOLOGY DR
SKY CANYON DR
BORREL RD
MURRIETA HOT SPRINGS RD
WINCHESTER RD
STATE HIGHWAY 79
NICHOLAS RD
GENERAL KEARNY
MARGUERITE
NORTHGATE PKWY
PARKVIEW DR
SUGAR PINE WAY
SANTA ROSA PASS
BOAT HOUSE LN
MCGOWAN LN
CASCADE LN
CHRISTIAN LN
CENTRAL PARK WAY
TOMALES LN
MOUNTAIN VIEW WAY
SAN MATEO WAY
SAN LUIS REY WAY
SAN GABRIEL WAY
SAN DIEGO DR
SAN LUIS LN
PARK
PASS
WAY
LN
DR
CT
AVE
RD
PKWY
CIR

SEC. 20 29 T.7S.,R.2W
CITY OF TEMECULA

957

MAP INDEX 2 OF 2



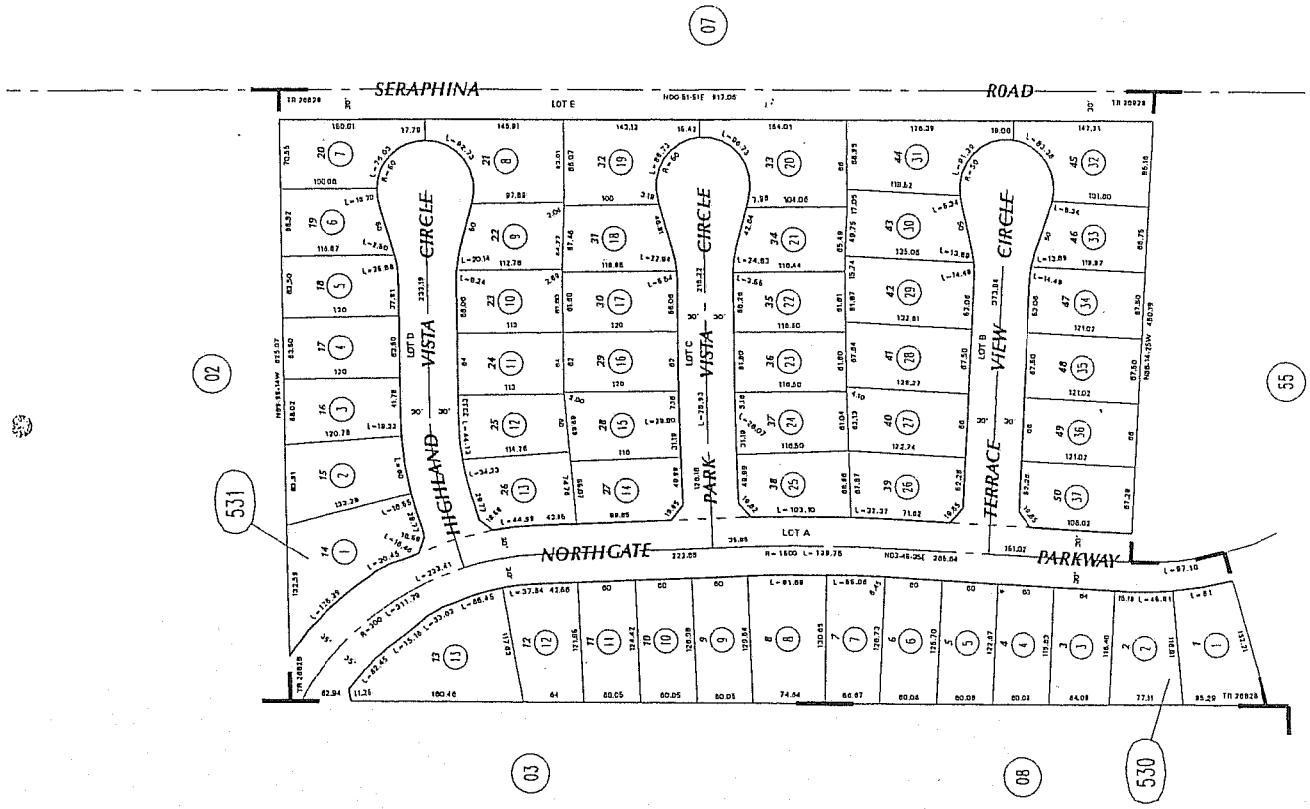
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

POR. SEC 19 T.7S., R.2W
CITY OF TEMECULA

T.R.A. 013-084

957-53
957-02
957-06

1" = 100'
ANGLE = 15



ASSESSOR'S MAP BK957 PG.53
Riverside County, Calif.

MB 319/5-9 TRACT MAP NO 26828

Oct 2002

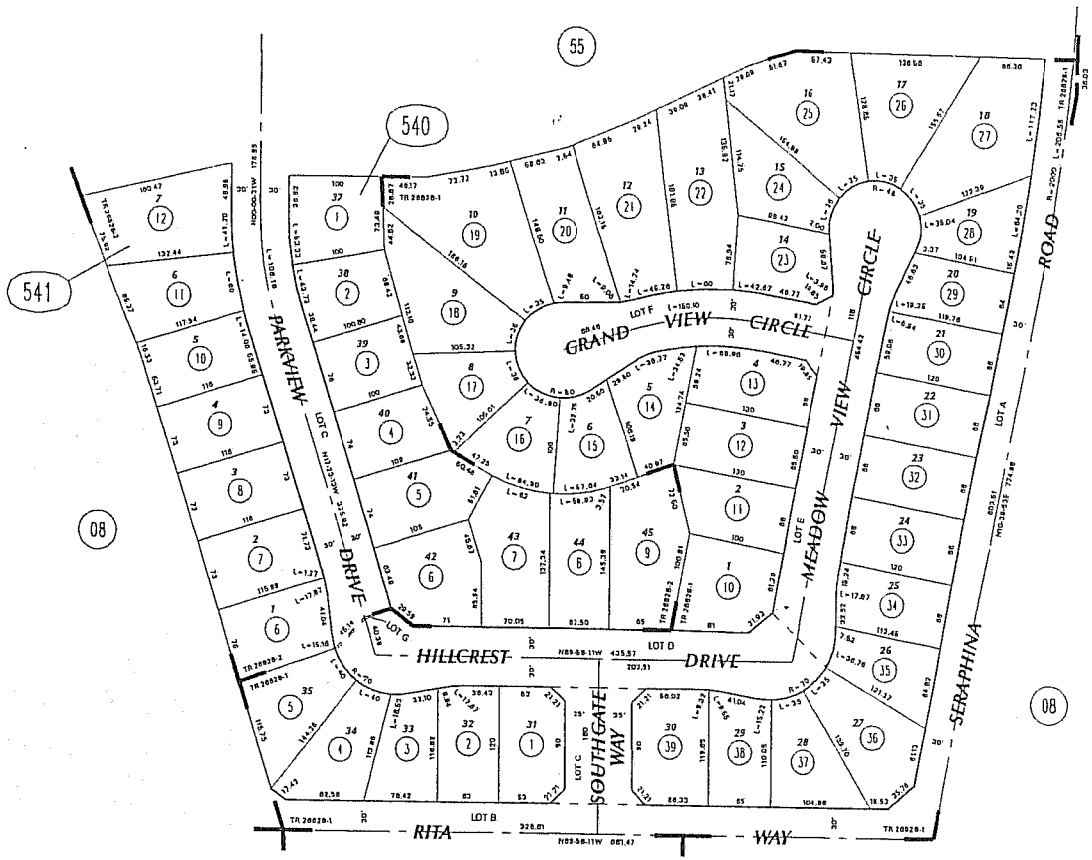
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

POR. SEC 19 T.7S., R.2W
CITY OF TEMECULA

T.R.A. 013-084

957-54
957-08

1" = 100'
ANGLE = 0



ASSESSOR'S MAP BK957 PG.54
Riverside County, Calif.

MB 318/97-100 TRACT MAP NO 26828-1
MB 319/1-4 TRACT MAP NO 26828-2

Oct 2002

JUL-24-2006 MON 10:22 AM ACR INFORMATION FAX NO. 9519550420 P. 04

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-STEET OR BUILDING SITE ORDINANCES.

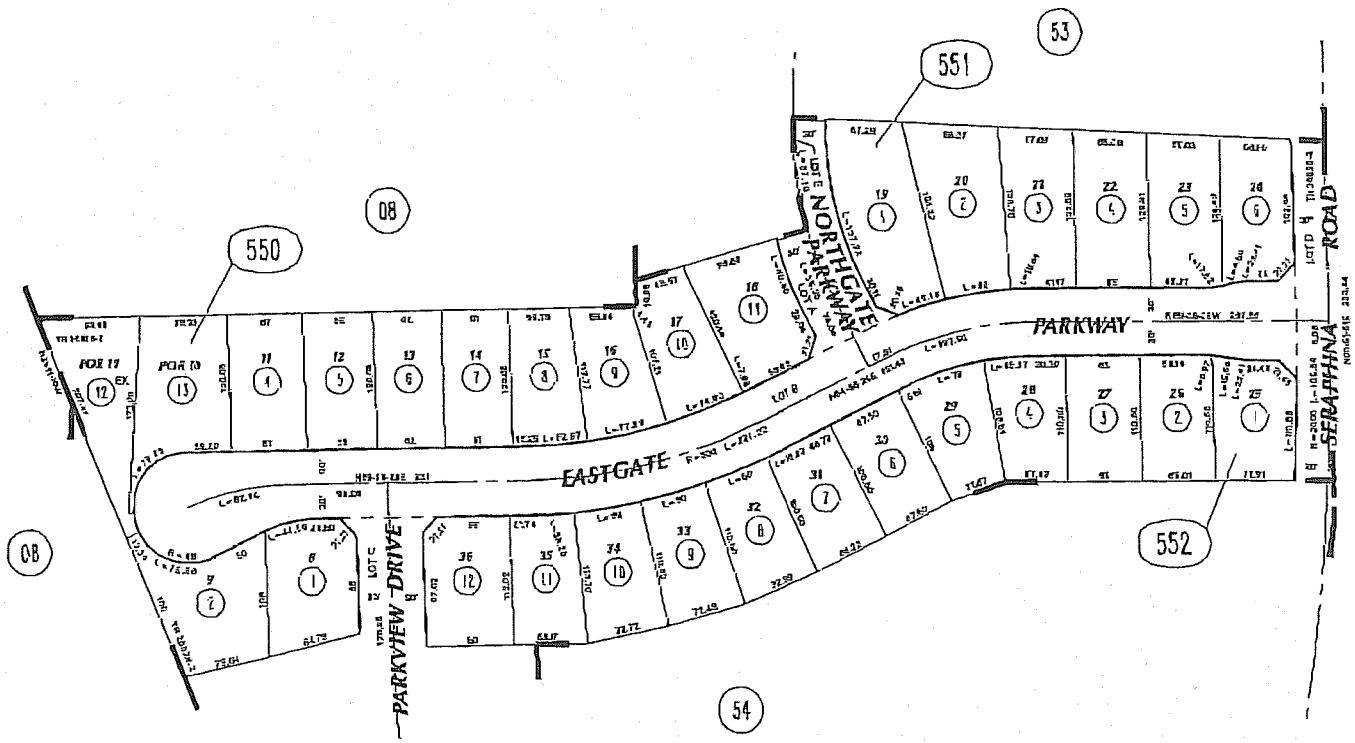
MAR 09 2006

POR. SEC 19 T.7S.,R.2W
CITY OF TEMECULA

T.R.A. 013-064

957-55
557-12
957-03

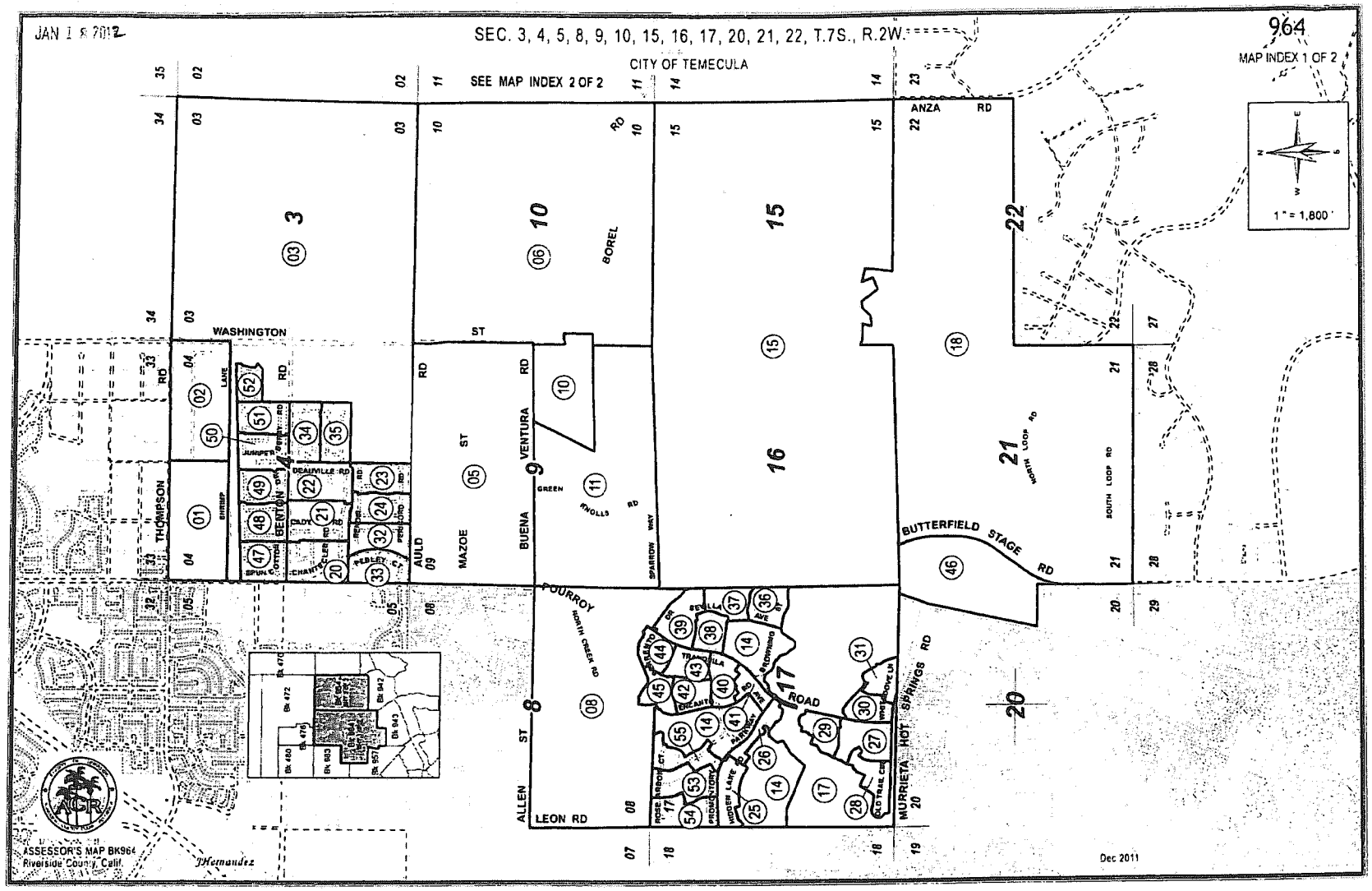
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ASSESSOR'S MAP BK957 PG.55
Riverside County, Calif.

HB 319/1-4 TRACT MAP NO 28828-2

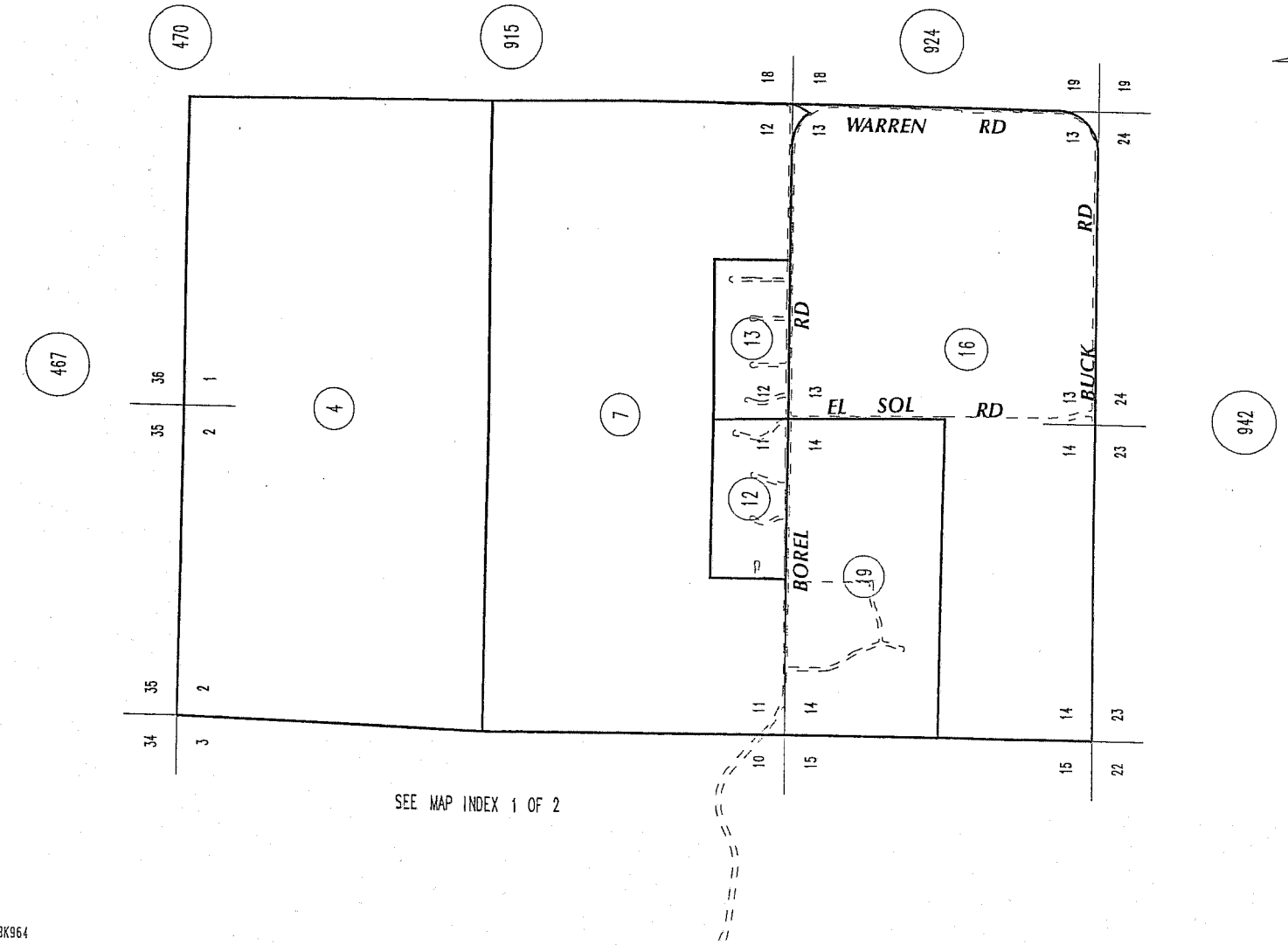
Nov 2006


JAN 1 2012
SEC. 3, 4, 5, 8, 9, 10, 15, 16, 17, 20, 21, 22, T.7S., R.2W.
964
MAP INDEX 1 OF 2
CITY OF TEMECULA
SEE MAP INDEX 2 OF 2
ANZA RD
WASHINGTON ST
BOREL
VENTURA
BUENA
MAZOE
AULD
THOMPSON
DEAUVILLE RD
GREEN KNOLLS RD
SPARROW WAY
POURROY
NORTH CREEK RD
BUTTERFIELD STAGE RD
NORTH LOOP RD
SOUTH LOOP RD
ROAD
MURRIETA HOT SPRINGS RD
ALLEN ST
LEON RD
1" = 1,800'
ASSESSOR'S MAP BK964
Riverside County, Calif.
Dec 2011

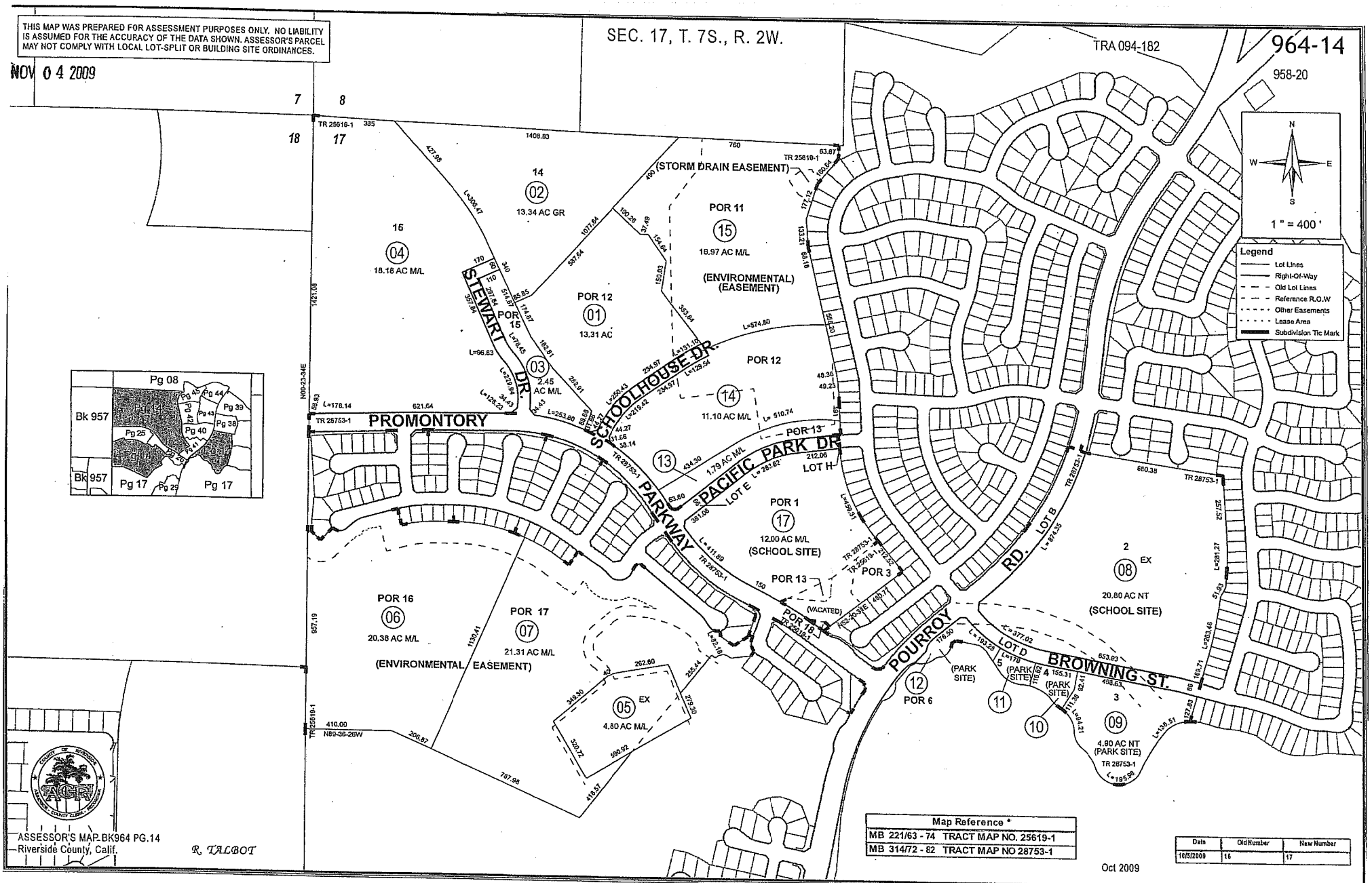
SEC.1 11 12 13 14 2 T.7S.,R.2W

964

MAP INDEX 2 OF



ASSESSOR'S MAP BK964


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NOV 04 2009
SEC. 17, T. 7S., R. 2W.
TRA 094-182
964-14
958-20
1" = 400'
Legend
Lot Lines
Right-Of-Way
Old Lot Lines
Reference R.O.W
Other Easements
Lease Area
Subdivision Tic Mark
(STORM DRAIN EASEMENT)
POR 11
15
16.97 AC M/L
(ENVIRONMENTAL) (EASEMENT)
14
02
13.34 AC GR
15
04
18.16 AC M/L
POR 12
01
13.31 AC
POR 15
STEWART DR.
03
2.45 AC M/L
SCHOOLHOUSE DR.
POR 12
14
11.10 AC M/L
PROMONTORY
POR 13
PACIFIC PARK DR
LOT H
LOT E
13
1.79 AC M/L
PARKWAY
POR 1
17
12.00 AC M/L
(SCHOOL SITE)
POR 3
POR 13
(VACATED)
POR 18
POURROY
RD.
LOT B
LOT D
POR 16
06
20.38 AC M/L
POR 17
07
21.31 AC M/L
(ENVIRONMENTAL EASEMENT)
05 EX
4.80 AC M/L
12
POR 6
(PARK SITE)
11
(PARK SITE)
10
(PARK SITE)
BROWNING ST.
2
08 EX
20.80 AC NT
(SCHOOL SITE)
3
09
4.90 AC NT
(PARK SITE)
TR 28753-1
Pg 08
Bk 957
Pg 17
Pg 29
Pg 17
Map Reference *
MB 221/63 - 74 TRACT MAP NO. 25619-1
MB 314/72 - 82 TRACT MAP NO 28753-1
Date
Old Number
New Number
10/5/2009
16
17
Oct 2009
ASSESSOR'S MAP BK964 PG.14
Riverside County, Calif.
R. TALBOT

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DEC 11 2006

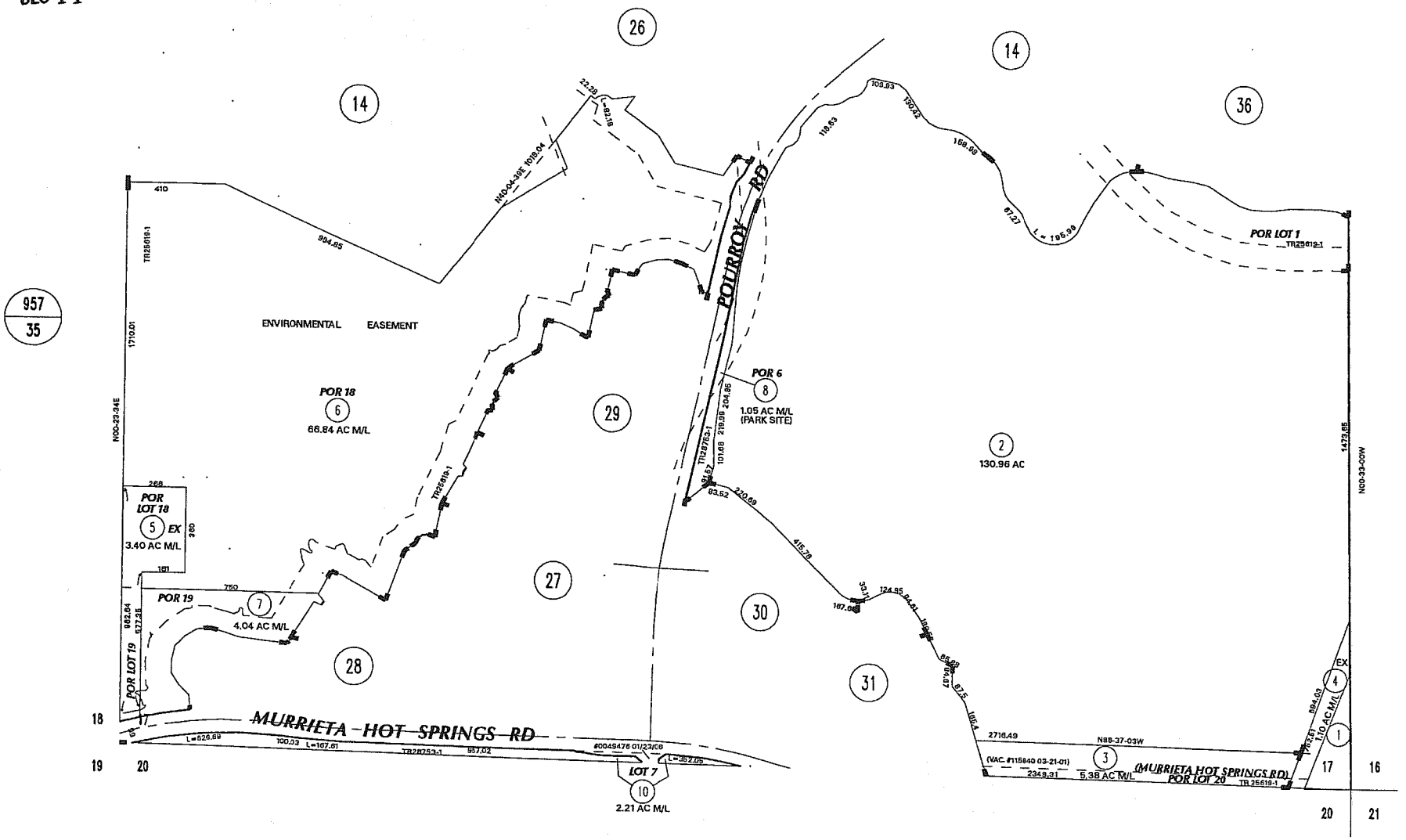
SEC.17 20 T.7S.,R.2W

T.R.A. 094-182

964-17

958-25

1" = 400'
ANGLE = 0



ASSESSOR'S MAP BK964 PG.17
Riverside County, Calif.

MB 221/63-74 TRACT MAP NO. 25619-1
MB 314/72-82 TRACT MAP NO. 28753-1

Nov 2006

JAN 17 2007

DATE	OLD NUMBER	NEW NUMBER
11/06	9	10,ST

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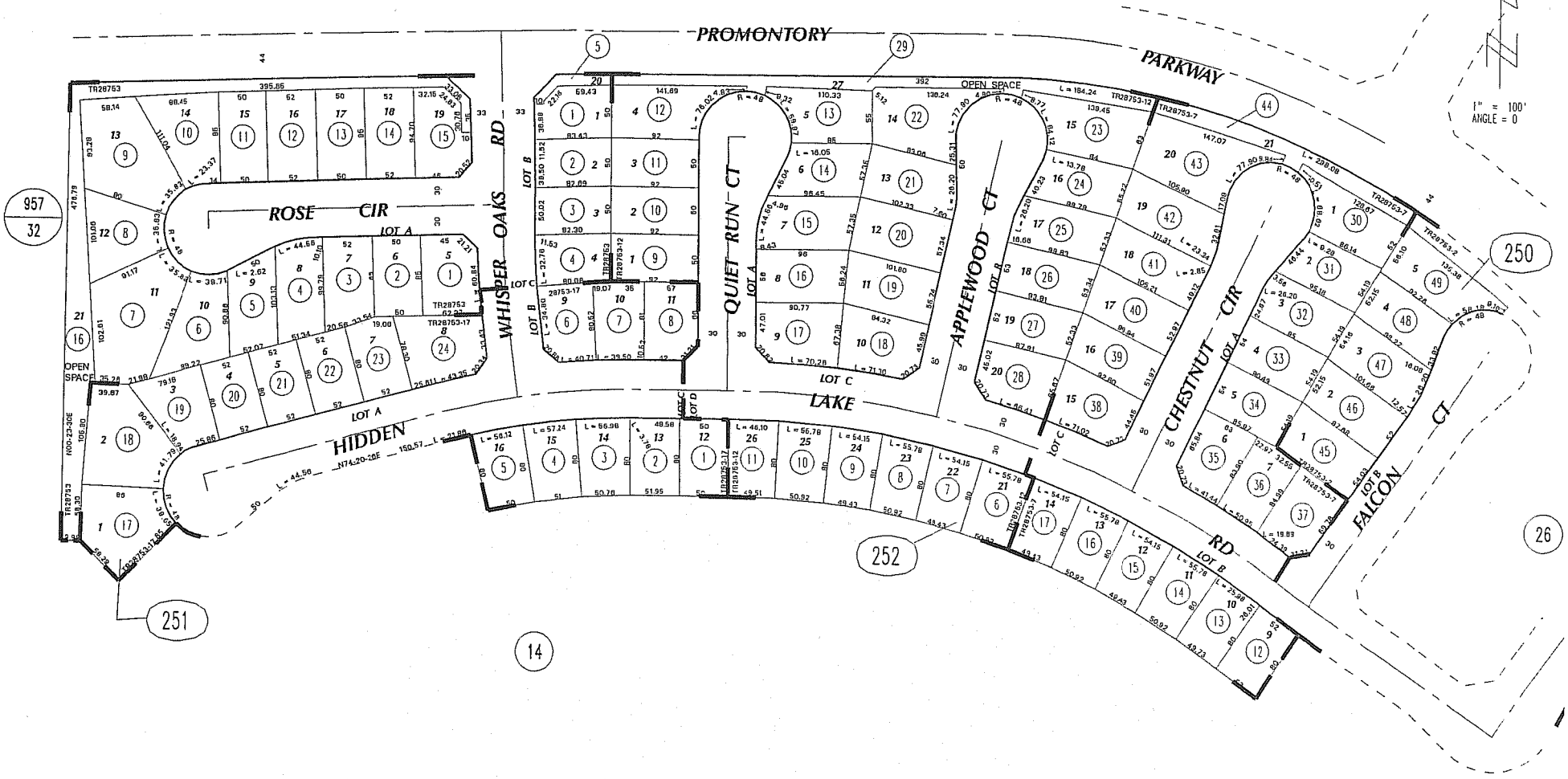
AUG 2 5 2005

POR.N 17 T.7S.,R.2W

T.R.A. 094-182

964-25

958-49



MB 320/5-8 TRACT MAP NO. 28753
MB 318/80-84 TRACT MAP NO. 28753-2
MB 318/85-88 TRACT MAP NO. 28753-7
MB 320/1-4 TRACT MAP NO. 28753-12
MB 320/9-12 TRACT MAP NO. 28753-17

ASSESSOR'S MAP BK964 PG.25
Riverside County, Calif.

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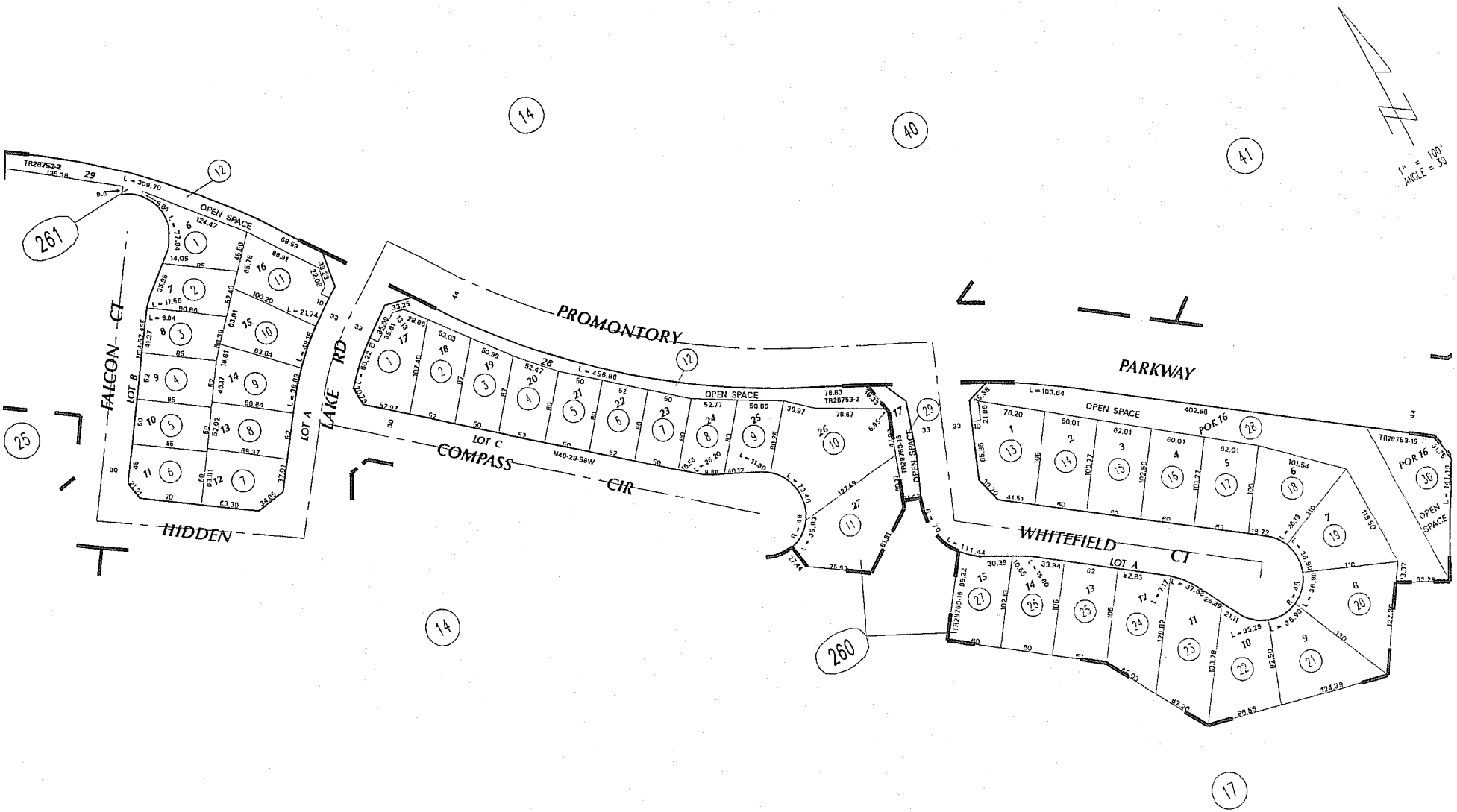
AUG 2 5 2005

SEC.17 T.7S.,R.2W

T.R.A. 094-182

964-26

958-50



ASSESSOR'S MAP BK964 PG.26

Riverside County, Calif.

MB 318/80-84 TRACT MAP NO. 28753-2

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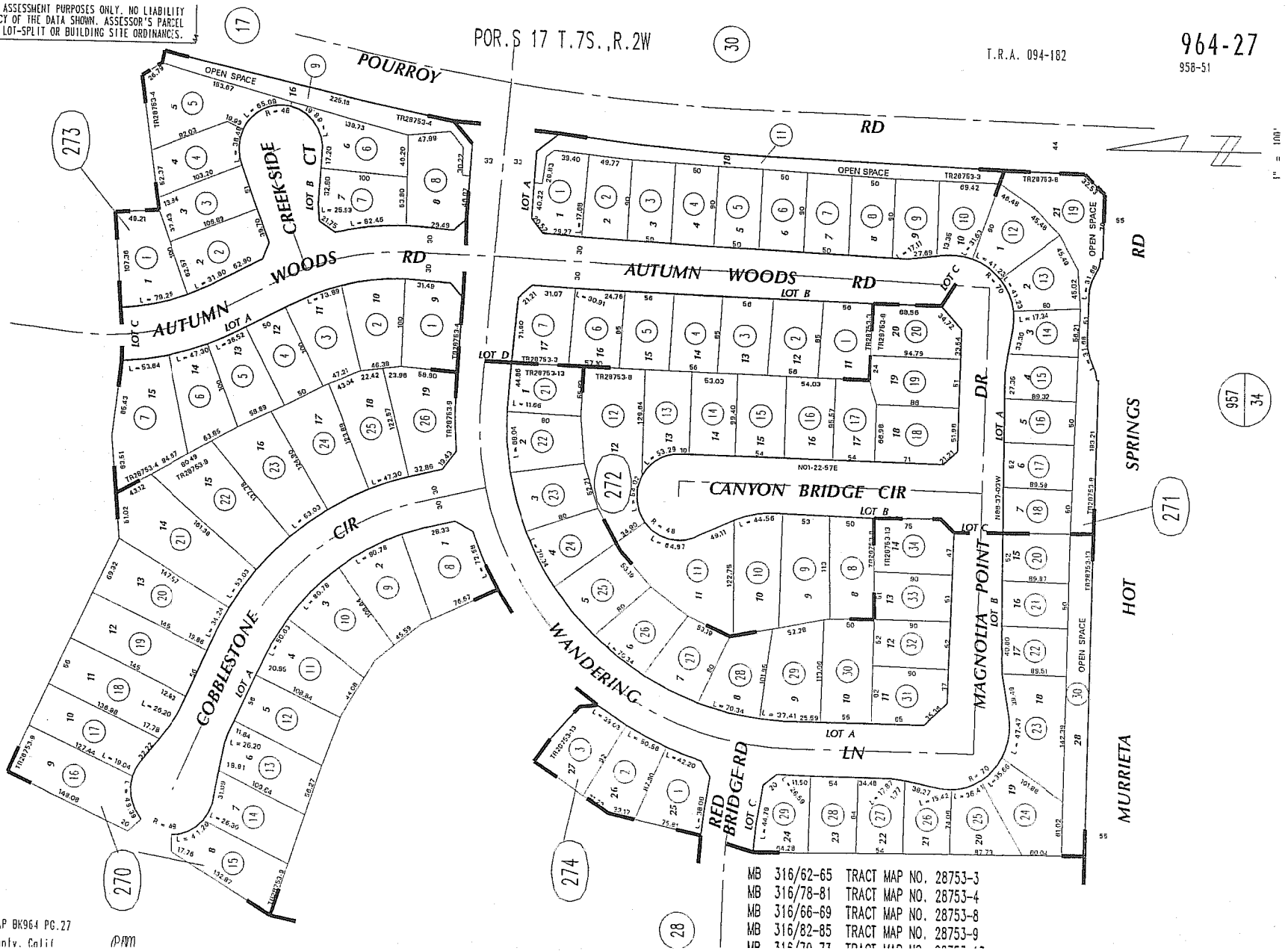
AUG 2 5 2005

POR. S 17 T.7S., R.2W

T.R.A. 094-182

964-27

958-51



MB 316/62-65 TRACT MAP NO. 28753-3
MB 316/78-81 TRACT MAP NO. 28753-4
MB 316/66-69 TRACT MAP NO. 28753-8
MB 316/82-85 TRACT MAP NO. 28753-9

ASSESSOR'S MAP BK964 PG.27
Riverside County, Calif

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.

AUG 2 5 2005

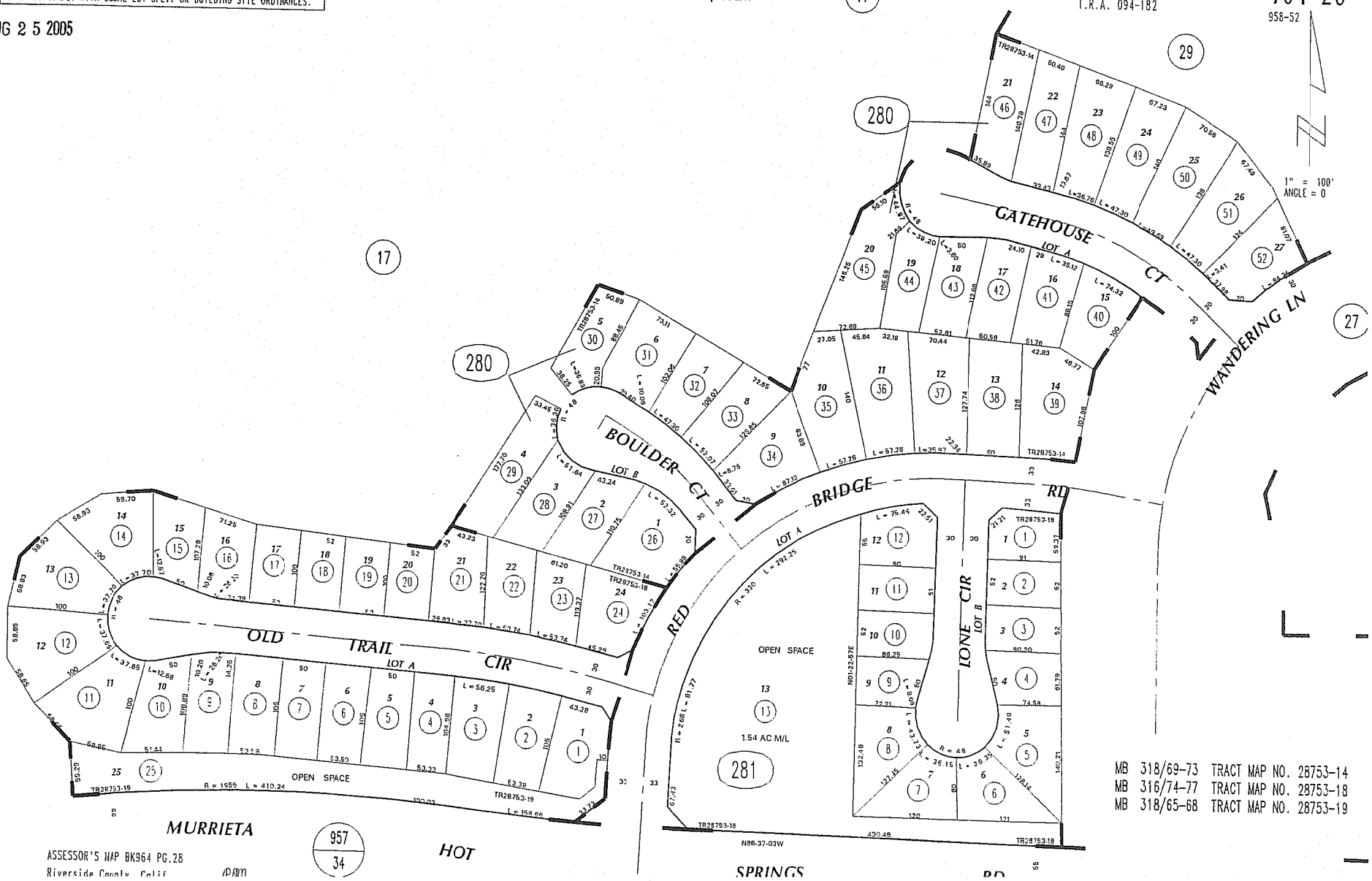
POR. S 17 T.7S.,R.2W

T.R.A. 094-182

964-28

958-52

1" = 100'
ANGLE = 0



MB 318/69-73 TRACT MAP NO. 28753-14
MB 316/74-77 TRACT MAP NO. 28753-18
MB 318/65-68 TRACT MAP NO. 28753-19

ASSESSOR'S MAP BK964 PG.28
Riverside County, Calif.

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.

AUG 2 5 2005

POR. S 17 T. 7S., R. 2W

T.R.A. 094-182

964-29

958-53

1" = 100'
ANGLE = 0



MB 318/36-39 TRACT MAP NO. 28753-5
MB 318/31-35 TRACT MAP NO. 28753-10

ASSESSOR'S MAP BK964 PG.29

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.

AUG 2 5 2005

POR.S 17 T.7S.,R.2W

T.R.A. 094-182

964-30

958-54



ASSESSOR'S MAP BK964 PG.30

Riverside County, Calif.

MB 310/100-104 TRACT MAP NO. 28753-6

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.

AUG 2 5 2005

17

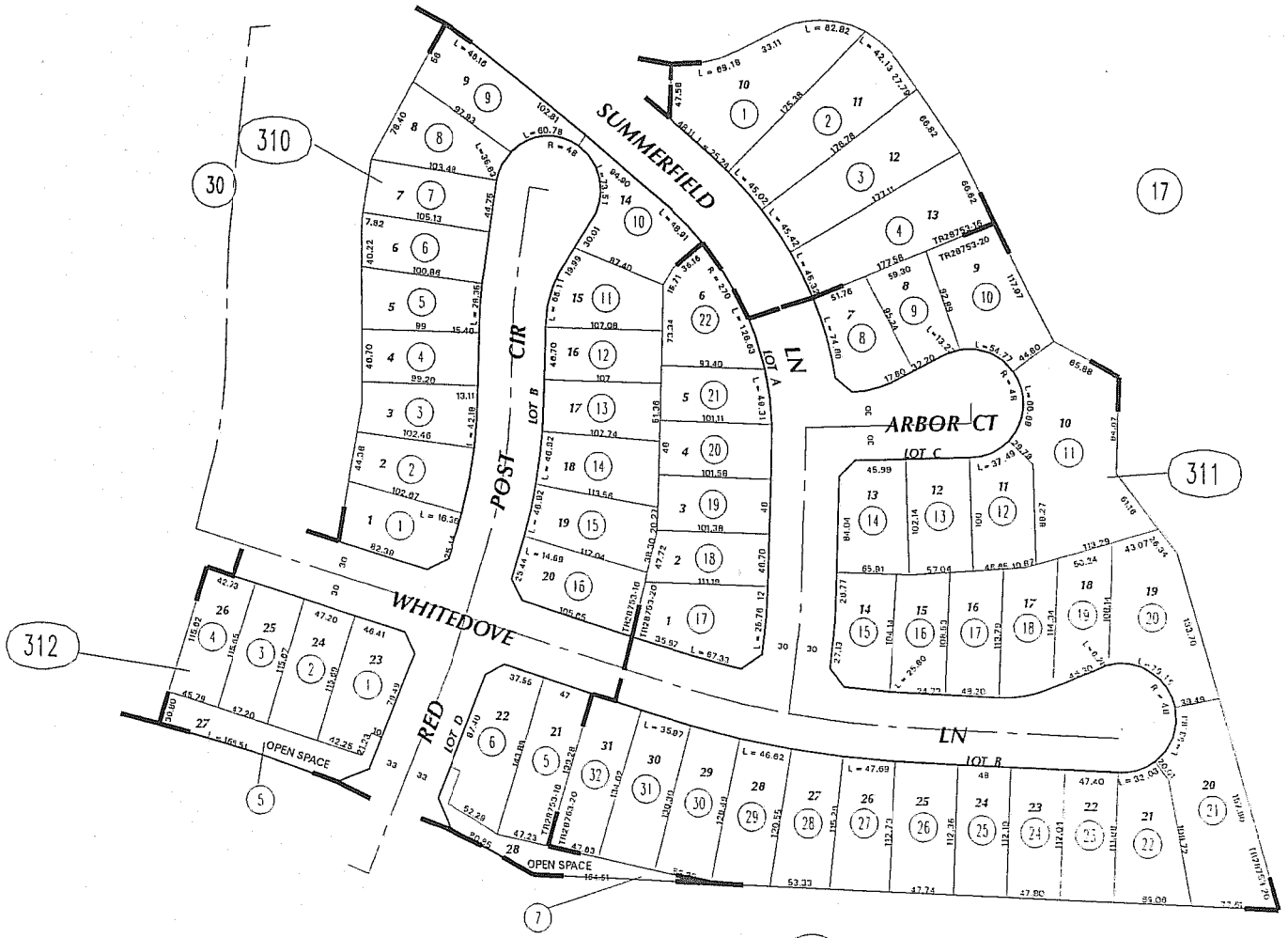
POR. S 17 T.7S.,R.2W

T.R.A. 094-182

964-31

958-55

1" = 100'
ANGLE = 0



957
34

ASSESSOR'S MAP BK964 PG.31

MB 318/5-8 TRACT MAP NO. 28753-16

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: Melinda Anderson
Clerk of the Governing Board of the
Temecula Valley Unified School District

EXHIBIT A-4

Temecula Valley Unified School District
Community Facilities District No. 2002-1 (Rancho Bella Vista)
Improvement Areas 1 and 2

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

Table 1
Developed Property – Assigned Special Tax

Improvement Area No.	Land Use Class	Development Type	Building Square Footage	Annual Special Tax Fiscal Year 2025/2026		Annual Special Tax Fiscal Year 2026/2027	
				Maximum	Actual	Maximum	Actual
1	1	Res. D.U.	< 2,000	$827.64	$827.64	$827.64	$827.64
	2	Res. D.U.	2,000 to 2,249	$907.48	$907.48	$907.48	$907.48
	3	Res. D.U.	2,250 to 2,499	$957.12	$957.12	$957.12	$957.12
	4	Res. D.U.	2,500 to 2,749	$1,079.06	$1,079.06	$1,079.06	$1,079.06
	5	Res. D.U.	2,750 to 2,999	$1,165.38	$1,165.38	$1,165.38	$1,165.38
	6	Res. D.U.	3,000 to 3,249	$1,279.76	$1,279.76	$1,279.76	$1,279.76
	7	Res. D.U.	3,250 to 3,499	$1,430.82	$1,430.82	$1,430.82	$1,430.82
	8	Res. D.U.	3,500 and >	$1,440.08	$1,440.08	$1,440.08	$1,440.08
2	1	Res. D.U.	< 2,000	$900.18	$900.18	$900.18	$900.18
	2	Res. D.U.	2,000 to 2,249	$1,004.76	$1,004.76	$1,004.76	$1,004.76
	3	Res. D.U.	2,250 to 2,499	$1,143.76	$1,143.76	$1,143.76	$1,143.76
	4	Res. D.U.	2,500 to 2,749	$1,212.60	$1,212.60	$1,212.60	$1,212.60
	5	Res. D.U.	2,750 to 2,999	$1,323.80	$1,323.80	$1,323.80	$1,323.80
	6	Res. D.U.	3,000 to 3,249	$1,407.20	$1,407.20	$1,407.20	$1,407.20
	7	Res. D.U.	3,250 to 3,499	$1,490.60	$1,490.60	$1,490.60	$1,490.60
	8	Res. D.U.	3,500 and >	$1,629.60	$1,629.60	$1,629.60	$1,629.60

Table 2
Annual Maximum Special Tax - Undeveloped Property

Improvement Area	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
1	$8,860.00	$0.00	$8,860.00	$0.00
2	$11,245.00	$0.00	$11,245.00	$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.

EXHIBIT A-4 (Continued)

Temecula Valley Unified School District
Community Facilities District No. 2002-1 (Rancho Bella Vista)
Improvement Areas 1 and 2

The Annual Special Tax rates listed on the previous page do not escalate per the Rate and Method of Apportionment for each Improvement Area within CFD No. 2002-1. The rates shown here were established at the time of formation and are shown for reference. The Maximum Annual Special Tax – Undeveloped Property is set annually by Resolution. CFD No. 2002-1 Improvement Area 1 Bonds were issued in August of 2003. CFD No. 2002-1 Improvement Area 2 Bonds were issued in February of 2005.

As of Fiscal Year 2007/08 Improvement Area 1 was considered built out and as of Fiscal Year 2006/07 Improvement Area 2 was considered built out. As such, all One-Time Special Taxes are no longer applicable.

In December of 2011, Improvement Area 4 was superseded by CFD No. 2011-1.
In June of 2013, Improvement Area 3 was superseded by CFD No. 2013-1.

Appendix H: Delinquency Reports

Please note: Delinquency data from the County of Riverside Secured Paid & Unpaid List provided payment information through June 30, 2026. The ownership information shown in 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. 2002-1 IA-1
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
957-531-033	Dunham Ralph W Dunham Amie C	30851 Terrace View Cir	Temecula Ca 92591	2024/25-Both	$1,430.82	
				2025/26-Both	$1,430.82	
					$2,861.64	*
957-540-010	39673 Meadow View	3783 Stewart Ave	Los Angeles Ca 90066	2025/26-Both	$1,279.76	
964-250-017	Not Taking It To The Grace Trust Dt	38360 Quiet Run Ct	Murrieta Ca 92563	2024/25-Both	$827.64	
				2025/26-Both	$827.64	
					$1,655.28	*
964-251-017	Rekedal Dennis Duane Rekedal Kris	31025 Hidden Lake Rd	Murrieta Ca 92563	2025/26-2	$453.74	
964-260-020	Bedrock Peo	39525 Los Alamos Rd Ste C#1	Murrieta Ca 92563	2025/26-2	$715.41	
964-261-008	Johnson Mark-Anthony Johnson Lau	31300 Hidden Lake Rd	Murrieta Ca 92563	2025/26-2	$453.74	
964-270-026	Ghuloum Rema Ghuloum Dina	44604 Ristow Ct	Temecula Ca 92592	2025/26-2	$639.88	
964-271-018	Martinez Angel R Martinez Linda L	31431 Magnolia Point Dr	Murrieta Ca 92563	2009/10-Both	$827.64	
				2019/20-2	$331.06	
				2020/21-Both	$662.12	
				2021/22-Both	$662.12	
				2022/23-Both	$662.12	
				2023/24-Both	$662.12	
				2025/26-Both	$827.64	
					$4,634.82	*
964-291-010	Burns Kevin J	31489 Orchard Ln	Murrieta Ca 92563	2025/26-2	$639.88	
964-300-014	Jones Juliet M	43220 Via Volcano	Murrieta Ca 92562	2024/25-Both	$725.98	
964-310-007	Chen Xinxin Yang Fengting	1413 Matchleaf Ave	Hacienda Heights Ca 91745	2025/26-2	$539.53	

	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 %
2009/10	581	1	1	1	0.17	$644,229.24	$413.82	$413.82	$827.64	0.13
2019/20	581	0	1	1	0.17	$644,229.24	$0.00	$331.06	$331.06	0.05
2020/21	581	1	1	1	0.17	$644,229.24	$331.06	$331.06	$662.12	0.10
2021/22	581	1	1	1	0.17	$644,229.24	$331.06	$331.06	$662.12	0.10
2022/23	581	1	1	1	0.17	$644,229.24	$331.06	$331.06	$662.12	0.10
2023/24	581	1	1	1	0.17	$644,229.24	$331.06	$331.06	$662.12	0.10
2024/25	581	3	3	3	0.52	$644,229.24	$1,401.47	$1,582.97	$2,984.44	0.46
2025/26	581	4	10	10	1.72	$644,229.24	$2,182.93	$5,625.11	$7,808.04	1.21
All Years						$5,153,833.92	$5,322.46	$9,277.20	$14,599.66	0.28

Total Number of Unique Delinquent Parcels is: 11

*Over Foresclosure Covenant