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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 2

August 10, 2026

SPECIAL DISTRICT FINANCING & ADMINISTRATION
C. FINANCIAL INVESTMENT INC.
27201 Puerta Real, Suite 260
Mission Viejo, CA 92691

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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 2 of the Temecula Valley Unified School District (the "School District").

Community Facilities District No. 2002-1, ("CFD No. 2002-1" or "CFD") was formed in September 2002 to fund the needs of school facilities 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 which was formerly known as Improvement Area 4. In May 2013, CFD No. 2013-1 was formed which was formerly known as Improvement Area 3.) This report covers only Improvement Area 2 ("CFD No. 2002-1 IA-2"). In February 2015, the School District, acting as the legislative body of the CFD, issued through the Temecula Valley Unified School District Financing Authority ("the Authority") Special Tax Revenue Bonds of which $7,255,000 were allocated to CFD No. 2002-1 IA-2. The 2015 Special Tax Revenue Bonds debt service was amended through the issuance of the 2024 Special Tax Revenue Bonds of the Temecula Valley Unified School District Financing Authority. As of July 1, 2026, $3,975,000 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-2:

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

Land Use Classification	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	120	$900.18	$900.18	$108,021.60
2	Dwelling Unit	117	$1,004.76	$1,004.76	$117,556.92
3	Dwelling Unit	58	$1,143.76	$1,143.76	$66,338.08
4	Dwelling Unit	101	$1,212.60	$1,212.60	$122,472.60
5	Dwelling Unit	88	$1,323.80	$1,323.80	$116,494.40
6	Dwelling Unit	66	$1,407.20	$1,407.20	$92,875.20
7	Dwelling Unit	58	$1,490.60	$1,490.60	$86,454.80
8	Dwelling Unit	75	$1,629.60	$1,629.60	$122,220.00
Undeveloped	Per Acre	0.00	$11,245.00	$0.00	$0.00
Total:		**683**			**$832,433.60**

* Due to rounding, the CFD levy total may not match taxable Units multiplied by Actual Special Tax.

** Land Use Classification modifications made to two parcels are detailed in Section 6(B)5-6.

Section 2. CONTENTS OF THE REPORT

This report provides an analysis of the financial and administrative obligations of Community Facilities District No. 2002-1 IA-2 of the Temecula Valley Unified School District. In calculating the Special Tax liability for fiscal year 2026/27, this report examines the current and prior fiscal year's financial obligations, the School District's reporting obligations, and development activity as it relates to the taxation of property within the Community Facilities District ("CFD").

This report is organized into the following sections:

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

This section provides development activity as it relates to the taxation of property within the CFD and classifies each parcel within the boundaries of the CFD into one of the required classifications for the purpose of allocating the aggregate Special Tax 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 Bond issue, 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 the Special District decided by the Board of the Temecula Valley Unified School District, the Appeals Board of the Community Facilities District, or staff. This section includes a discussion on all direct billed Special Taxes, Notice of Special Tax, the Annual Prepayment Information Letter, and the payment of the One-Time Special Tax – Developed Property.

Section Seven: Special District Reference Data

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

Section Eight: Appendices

Appendix A: Listing of all parcels within the boundaries of the CFD and a copy of all direct billed parcels.

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

Appendix C: Debt Service Schedule.

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

Appendix E: Historical Special Tax Rates for the CFD.

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-2 is a lot or parcel with a building permit issued on or before March 1. As of March 1, 2006, six hundred eighty- three (683) building permits had been issued and therefore classified as Developed Property. The total projected number of Dwelling Units at build out for CFD No. 2002-1 IA-2 is 683 dwelling units (as adjusted by the loss of three Dwelling Units in Special Tax Area 10C). CFD No. 2002-1 IA-2 is considered fully developed.

The Rate and Method of Apportionment of the Special Tax ("RMA") for CFD No. 2002-1 IA-2 further classifies Developed Property into one of nine Special Tax Areas. These Special Tax Areas have been assigned a total number of Dwelling Units as shown in Appendix B of this report.

The following Table II reflects the eight Land Use Classifications ("LUC") within these nine Special Tax Areas.

TABLE II
ASSIGNED DWELLING UNITS PER LAND USE CLASSIFICATION

Land Use Classification	Assigned Number of Dwelling Units	Actual to 3/1/2006
1	118	120
2	89	117
3	123	57
4	53	101
5	95	88
6	14	66
7	115	59
8	76	75
Total:	**683**	**683**

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. As the actual total number of Dwelling Units in Special Tax Area 10C is less than the assigned number of Dwelling Units for the Special Tax Area, and the prepayment Land Use Classification for the Special Tax Area for Dwelling Units lost is 7, the requirement to calculate the One-Time Special Tax –Developed Property has occurred.

The amount was calculated and transmitted to the Developer in January 2005 and paid by the Developer simultaneously with the issuance of Bonds in March 2005.

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-2.

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-2 has pledged the Special Tax revenue for the repayment of Special Tax Bonds and, as such, the Special Tax revenue is held in trust for the bondholders by the Fiscal Agent. According to the Bond Indenture, certain funds and accounts are established and maintained throughout the life of the issue. Further particulars regarding these bonds can be found in Section Seven of this report, “Reference Data,” and in detail in the Bond Indenture.

TABLE III
FUNDS AVAILABLE FOR DEBT SERVICE

Account/Fund and Pending Fund Transfers as of June 30, 2026	
Special Tax Fund	$730,955.69
Funds not Reflected	$0.00
Prepayment Account	$0.00
Interest Account	$0.39
Principal Account	$0.69
Total Available Funds:	**$730,956.77**
Debt Service Payment Due 09/01/2026:	($414,375.00)
Administrative Expense Requirement from prior fiscal year above Administrative Fund Balance	($39,373.99)
Cashflow Contingency for Administration Expenses	($41,300.00)
Estimated Funding of School Facilities on 09/02/2026:	**$235,907.78**

B. DEBT SERVICE REQUIREMENTS

This subsection of the Special Tax Levy Report provides debt service requirements for CFD No. 2002-1 IA-2. The School District issued Special Tax Revenue Bonds for CFD No. 2002-1 IA-2 in February 2015. Pending debt service payments to be made from available Special Tax monies collected from the prior tax year are incorporated into the debt service requirements as they are satisfied by current fund balances shown in Table III.

Appendix C contains the current debt service for CFD No. 2002-1 IA-2.

TABLE IV DEBT SERVICE REQUIREMENTS			
Debt Service Payment Dates	**Principal Due**	**Interest Due**	**Total Debt Service**
March 1, 2027	$0.00	$91,500.00	$91,500.00
September 1, 2027	$330,000.00	$91,500.00	$421,500.00
Total Debt Service:	**$330,000.00**	**$183,000.00**	**$513,000.00**

C. RESERVE FUND REQUIREMENT

In February of 2015 when the Special Tax Revenue Bonds were issued, the Reserve Requirement was satisfied through the acquisition of a Municipal Bond Debt Service Reserve Insurance Policy, the "Reserve Policy". As long as the Reserve Policy is in full force and effect and the Bond Insurer has not defaulted on its obligations thereunder, the School District, acting as the legislative body of the CFD, and the Fiscal Agent have agreed to comply with the provisions as outlined in the Official Statement, Page D-17 (see Reserve Fund).

For CFD No. 2002-1 IA-2 the reserve requirement means, with respect to the Bonds an amount, as of any date of calculation, equal to the least of (i) ten percent (10%) of the initial principal amount of the Bonds, (ii) Maximum Annual Debt Service on the Outstanding Bonds, or (iii) one hundred twenty-five percent (125%) of the average Annual Debt Service on the Outstanding Bonds.

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-2. The reserve fund requirement has been satisfied for the fiscal year 2026/27 Special Tax levy.

TABLE V RESERVE FUND REQUIREMENTS AS OF 9/2/2026		
Description	**Amount**	
Ten Percent of the Initial Principal – Authority	$4,742,760.47	
Maximum Annual Debt Service – Authority	$4,438,000.00	
125% of Average Annual Debt Service – Authority	$4,467,500.00	
Resulting Reserve Requirement – Authority as of 9/2/2026	$4,438,000.00	
CFD Pro-Rata Percentage of Authority Reserve Requirement		9.8559%
Resulting Reserve Requirement – CFD No. 2002-1 IA-2		$437,406.22
Reserve Fund Satisfied by the Reserve Policy		Yes
Current Year Reserve Fund (Requirement) / Excess		**$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 key expense items follows.

TABLE VI
ADMINISTRATIVE EXPENSE REQUIREMENTS

Expense Item	Total Estimated Fiscal Year 2026/27
CFD Admin. Fee/District Supervision	$59,000.00
Agency Accounting	$900.00
County of Riverside Tax Collection Fees	$342.02
Delinquency Monitoring/Legal Fees	$2,000.00
Trustee Fees	$2,600.00
CDIAC/Continuing Disclosure	$2,500.00
Arbitrage Calculation	$0.00
Contingency	$13,468.00
Total Administrative Expense Requirements:	**$80,810.02**

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

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

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

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

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

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

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

Contingency is an estimated amount to allow for unforeseen expenses.

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

The following Table VII summarizes the fiscal year 2026/27 aggregate Special Tax Requirement for CFD No. 2002-1 IA-2. Special Taxes collected which are in excess of the current year's debt service requirements, administrative expenses, other bond costs and designated facilities expenditures are set aside to pay for the construction or acquisition of school facilities as future student generation and capacity needs may dictate.

TABLE VII
SPECIAL TAX LEVY REQUIREMENT

Levy Components	CFD No. 2002-1 IA-2
Debt Service Requirements from Levy Fiscal Year 2026/27 (Table IV)	$513,000.00
Reserve Fund Requirement / (Excess) (Table V)	$0.00
Projected Administrative Expense Requirement (Table VI)	$80,810.02
Estimated Fiscal Year 2026/27 Funding of School Facilities*	$238,623.58
Total Assigned Special Tax Levy Fiscal Year 2026/27:	**$832,433.60**

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

F. HISTORICAL SPECIAL TAX RATES

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 in Appendix G.

Community Facilities District No. 2002-1 IA-2 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 contains the Resolution authorizing the fiscal year 2026/27 Special Tax Rates, and a summary of the Historical Special Tax Rates.

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-2.

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

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

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

If the District determines that (i) the total amount of delinquent Special Taxes for the prior Fiscal Year for the District (including the total of delinquencies described above) exceeds 5% of the total Special Taxes due and payable for the prior Fiscal Year, and (ii) the Community Facilities District No. 2002-1 (IA-2) Reserve Account is less than the Reserve Requirement (including in the event amounts are owed under the Reserve Policy), the District shall notify or cause to be notified property owners who are then delinquent in the payment of Special Taxes (and demand immediate payment of the delinquency) within 45 days of such determination, and shall commence foreclosure proceedings within 120 days of such determination against each parcel of land within the District that received the delinquency notification with a Special Tax delinquency, to the extent permissible under applicable law.

Source: Fiscal Agent Agreement, Pages 33-34.

- As of July 1, 2026, one parcel is over the delinquency covenant for CFD No. 2002-1 IA-2. In accordance with the covenant, appropriate actions have been taken. See Appendix H for the delinquency report.

- As of July 1, 2026, eight parcels were delinquent with a total of $6,471.37 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 2025/26 was $832,433.60. The delinquency percentage can be calculated as ($6,471.37/$832,433.60) 0.78%. As the total amount of the delinquent 2025/26 Special Taxes is below the 5% threshold, delinquency notification 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 by School District staff. The final computation for the 2005 Special Tax Bonds was prepared in March 2015. The first arbitrage calculation for the 2015 Special Tax Revenue Bonds was completed within 55 days of September 1, 2019. The second arbitrage calculation for the 2015 Special Tax Revenue Bond issue will be due within 55 days of September 1, 2025. The next arbitrage calculation for the 2015 Special Tax Revenue Bond issue will be due 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 outstanding Community Facilities District No. 2002-1 IA-2 Special Tax Revenue Bonds issued in February 2015 are subject only to the filing of the Yearly Fiscal Status Report. The School District is in compliance with this requirement by posting the report on the School District’s website.

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

Secondary Market Reporting Requirements are applicable to certain debt issues dated after July 3, 1995. The 2015 Special Tax Revenue Bonds are subject to the requirements of secondary market reporting requirements. As Dissemination Agent, 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-2 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 bills to be generated for fiscal year 2026/27.

2. **Notice of Special Tax.** In accordance with Section 53340.2 of the Government Code, the agency will designate an office, department, or bureau to establish procedures to promptly respond to inquires concerning current and future estimated tax liability. For purposes of enabling sellers of real property subject to the levy of Special Taxes to satisfy the Notice requirements, the designated party will furnish a Notice of Special Tax to any individual requesting the Notice within five (5) business days of receiving a request for such Notice. The local agency may charge a reasonable fee for this service not to exceed ten dollars ($10.00). A copy of this Notice, for each classification of property within the CFD, is contained with Appendix D. Note the Assessor's 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 Classification is compared to the assigned number of Dwelling Units. At build out, with the issuance of certificates of compliance requested, the number of Dwelling Units assigned to Land Use Classification 7 (Special Tax Area 10C) did not equal or exceed the number of assigned Dwelling Units, and the Actual Average Annual Maximum Special Tax

per Dwelling Unit was calculated. This resulted in the requirement that the One-Time Special Tax – Developed Property be paid in fiscal year 2006/07.

5. **Land Use Classification Correction.** In March of 2016, SDFA was notified of an error in the assigned LUC by a realtor on behalf of the owner of APN 964-450-002. SDFA confirmed this parcel was previously classified as LUC 7 and has now changed the classification to LUC 3.

6. **Land Use Classification Correction.** In February of 2019, SDFA was notified of an error in the assigned LUC of APN 964-420-007 by a realtor. SDFA confirmed this parcel was previously classified as LUC 7. On February 13, 2019, Eddie Gonzalez, Appraiser Technician with the County of Riverside, updated the information in the County system for the property at 38215 Encanto Road, Murrieta, CA, to the correct square footage of 2,434 (LUC 3). SDFA changed the Land Use Classification to LUC 3. (This modification effective in the FY 2018/19 Levy.)

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 VIII shows formation proceedings information for Community Facilities District No. 2002-1 IA-2:

TABLE VIII
FORMATION SUMMARY DATA

Proceeding Items	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	68-6534

3. **District Boundaries.** Appendix F contains the original boundary map and current Assessor's parcel maps for Community Facilities District No. 2002-1 IA-2.

B. DEBT-ISSUANCE INFORMATION

The following table shows the original 2005 Special Tax Bond issuance information, the 2015 Special Tax Revenue Bond issuance information, and the 2024 Special Tax Revenue Bond issuance information for Community Facilities District No. 2002-1 IA-2:

TABLE IX
DEBT-ISSUANCE INFORMATION

Proceeding Items	2005 Special Tax Bonds	2015 Special Tax Revenue Bonds	2024 Special Tax Revenue Bonds
Dated Date of Bonds	03/01/2005	02/26/2015	12/03/2024
Final Maturity Date	09/01/2035	09/01/2035	09/01/20235
Bond Issue Amount	$11,000,000.00	$7,255,000	$4,330,000
Interest Rate Range	3.25% to 5.17%	2.00% to 5.00%	3.40% to 5.00%
Arbitrage Yield	4.94%	2.85%	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's 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's 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 no direct bills were generated and mailed.

Temecula Valley Unified School District
Improvement Area 2 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
30384	354	964-080-007	$0.00	$0.00
30009	332	964-080-034	$0.00	$0.00
30009	1	964-360-001	$1,323.80	$1,323.80
30009	2	964-360-002	$1,143.76	$1,143.76
30009	3	964-360-003	$1,212.60	$1,212.60
30009	4	964-360-004	$1,143.76	$1,143.76
30009	5	964-360-005	$1,212.60	$1,212.60
30009	6	964-360-006	$1,323.80	$1,323.80
30009	7	964-360-007	$1,212.60	$1,212.60
30009	8	964-360-008	$1,323.80	$1,323.80
30009	9	964-360-009	$1,212.60	$1,212.60
30009	10	964-360-010	$1,143.76	$1,143.76
30009	11	964-360-011	$1,212.60	$1,212.60
30009	12	964-360-012	$1,004.76	$1,004.76
30009	13	964-361-001	$1,323.80	$1,323.80
30009	14	964-361-002	$1,212.60	$1,212.60
30009	15	964-361-003	$1,143.76	$1,143.76
30009	16	964-361-004	$1,323.80	$1,323.80
30009	17	964-361-005	$1,323.80	$1,323.80
30009	18	964-361-006	$1,143.76	$1,143.76
30009	19	964-361-007	$1,212.60	$1,212.60
30009	20	964-361-008	$1,004.76	$1,004.76
30009	21	964-361-009	$1,323.80	$1,323.80
30009	22	964-361-010	$1,212.60	$1,212.60
30009	23	964-361-011	$1,323.80	$1,323.80
30009	24	964-361-012	$1,143.76	$1,143.76
30009	25	964-361-013	$1,212.60	$1,212.60
30009	26	964-361-014	$1,323.80	$1,323.80
30009	27	964-361-015	$1,004.76	$1,004.76
30009	28	964-361-016	$1,323.80	$1,323.80
30009	29	964-361-017	$1,143.76	$1,143.76
30009	30	964-361-018	$1,212.60	$1,212.60
30009	31	964-361-019	$1,323.80	$1,323.80
30009	32	964-361-020	$1,143.76	$1,143.76
30009	33	964-361-021	$1,323.80	$1,323.80
30009	34	964-361-022	$1,323.80	$1,323.80
30009	35	964-361-023	$1,212.60	$1,212.60
30009	36	964-361-024	$1,143.76	$1,143.76
30009	37	964-361-025	$1,004.76	$1,004.76
30009	38	964-361-026	$1,323.80	$1,323.80
30009	39	964-361-027	$1,212.60	$1,212.60
30009	40	964-361-028	$1,143.76	$1,143.76
30009	41	964-361-029	$1,323.80	$1,323.80

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
30009	42	964-361-030	$1,143.76	$1,143.76
30009	43	964-361-031	$1,212.60	$1,212.60
30009	44	964-361-032	$1,323.80	$1,323.80
30009	45	964-361-033	$1,004.76	$1,004.76
30009	46	964-361-034	$1,212.60	$1,212.60
30009	47	964-361-035	$1,323.80	$1,323.80
30009	48	964-361-036	$1,143.76	$1,143.76
30009	49	964-361-037	$1,212.60	$1,212.60
30009	50	964-361-038	$1,323.80	$1,323.80
30009	51	964-361-039	$1,143.76	$1,143.76
30009	335	964-361-040	$0.00	$0.00
30009	336	964-361-041	$0.00	$0.00
30009	52	964-362-001	$1,323.80	$1,323.80
30009	53	964-362-002	$1,212.60	$1,212.60
30009	54	964-362-003	$1,323.80	$1,323.80
30009	55	964-362-004	$1,143.76	$1,143.76
30009	56	964-362-005	$1,212.60	$1,212.60
30009	57	964-362-006	$1,004.76	$1,004.76
30009	58	964-362-007	$1,323.80	$1,323.80
30009	59	964-362-008	$1,212.60	$1,212.60
30009	60	964-362-009	$1,004.76	$1,004.76
30009	61	964-362-010	$1,212.60	$1,212.60
30009	62	964-362-011	$1,323.80	$1,323.80
30009	63	964-362-012	$1,143.76	$1,143.76
30009	64	964-362-013	$1,323.80	$1,323.80
30009	65	964-362-014	$1,143.76	$1,143.76
30009	66	964-362-015	$1,323.80	$1,323.80
30009	67	964-362-016	$1,212.60	$1,212.60
30009	68	964-362-017	$1,212.60	$1,212.60
30009	69	964-362-018	$1,143.76	$1,143.76
30009	70	964-362-019	$1,212.60	$1,212.60
30009	71	964-362-020	$1,323.80	$1,323.80
30009	72	964-362-021	$1,004.76	$1,004.76
30009	73	964-362-022	$1,143.76	$1,143.76
30009	74	964-362-023	$1,004.76	$1,004.76
30009	75	964-362-024	$1,143.76	$1,143.76
30009	76	964-362-025	$1,212.60	$1,212.60
30009	77	964-362-026	$1,323.80	$1,323.80
30009	78	964-362-027	$1,004.76	$1,004.76
30009	79	964-362-028	$1,212.60	$1,212.60
30009	80	964-362-029	$1,323.80	$1,323.80
30009	81	964-362-030	$1,212.60	$1,212.60
30009	82	964-362-031	$1,143.76	$1,143.76

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
30009	83	964-362-032	$1,323.80	$1,323.80
30009	84	964-362-033	$1,143.76	$1,143.76
30009	85	964-362-034	$1,212.60	$1,212.60
30009	86	964-362-035	$1,323.80	$1,323.80
30009	87	964-362-036	$1,143.76	$1,143.76
30009	88	964-362-037	$1,212.60	$1,212.60
30009	89	964-362-038	$1,323.80	$1,323.80
30009	90	964-370-001	$1,004.76	$1,004.76
30009	91	964-370-002	$1,004.76	$1,004.76
30009	92	964-370-003	$900.18	$900.18
30009	93	964-370-004	$900.18	$900.18
30009	94	964-370-005	$1,004.76	$1,004.76
30009	95	964-370-006	$900.18	$900.18
30009	96	964-370-007	$1,004.76	$1,004.76
30009	97	964-370-008	$1,004.76	$1,004.76
30009	98	964-370-009	$900.18	$900.18
30009	101	964-371-001	$900.18	$900.18
30009	102	964-371-002	$900.18	$900.18
30009	103	964-371-003	$1,004.76	$1,004.76
30009	104	964-371-004	$1,004.76	$1,004.76
30009	105	964-371-005	$900.18	$900.18
30009	106	964-371-006	$1,004.76	$1,004.76
30009	107	964-371-007	$900.18	$900.18
30009	108	964-371-008	$1,004.76	$1,004.76
30009	109	964-371-009	$900.18	$900.18
30009	110	964-371-010	$1,004.76	$1,004.76
30009	111	964-371-011	$900.18	$900.18
30009	112	964-371-012	$900.18	$900.18
30009	113	964-371-013	$1,004.76	$1,004.76
30009	114	964-371-014	$1,004.76	$1,004.76
30009	115	964-371-015	$900.18	$900.18
30009	116	964-371-016	$1,004.76	$1,004.76
30009	117	964-371-017	$900.18	$900.18
30009	118	964-371-018	$900.18	$900.18
30009	119	964-371-019	$1,004.76	$1,004.76
30009	120	964-371-020	$1,004.76	$1,004.76
30009	121	964-371-021	$1,004.76	$1,004.76
30009	122	964-371-022	$900.18	$900.18
30009	123	964-371-023	$900.18	$900.18
30009	124	964-371-024	$1,004.76	$1,004.76
30009	125	964-371-025	$900.18	$900.18
30009	126	964-371-026	$900.18	$900.18
30009	127	964-371-027	$1,004.76	$1,004.76

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
30009	128	964-371-028	$900.18	$900.18
30009	129	964-371-029	$1,004.76	$1,004.76
30009	130	964-371-030	$900.18	$900.18
30009	131	964-371-031	$1,004.76	$1,004.76
30009	132	964-371-032	$900.18	$900.18
30009	133	964-371-033	$900.18	$900.18
30009	134	964-371-034	$1,004.76	$1,004.76
30009	135	964-371-035	$900.18	$900.18
30009	136	964-371-036	$900.18	$900.18
30009	137	964-371-037	$1,004.76	$1,004.76
30009	138	964-371-038	$1,004.76	$1,004.76
30009	139	964-371-039	$900.18	$900.18
30009	140	964-371-040	$1,004.76	$1,004.76
30009	141	964-371-041	$900.18	$900.18
30009	142	964-371-042	$900.18	$900.18
30009	143	964-371-043	$900.18	$900.18
30009	144	964-371-044	$1,004.76	$1,004.76
30009	145	964-371-045	$1,004.76	$1,004.76
30009	146	964-371-046	$900.18	$900.18
30009	147	964-371-047	$900.18	$900.18
30009	148	964-371-048	$1,004.76	$1,004.76
30009	149	964-371-049	$900.18	$900.18
30009	150	964-371-050	$900.18	$900.18
30009	151	964-371-051	$1,212.60	$1,212.60
30009	152	964-371-052	$900.18	$900.18
30009	153	964-371-053	$900.18	$900.18
30009	154	964-371-054	$1,004.76	$1,004.76
30009	155	964-371-055	$1,004.76	$1,004.76
30009	156	964-371-056	$900.18	$900.18
30009	157	964-371-057	$1,004.76	$1,004.76
30009	158	964-371-058	$900.18	$900.18
30009	159	964-371-059	$1,004.76	$1,004.76
30009	160	964-371-060	$900.18	$900.18
30009	161	964-371-061	$900.18	$900.18
30009	287	964-371-062	$1,407.20	$1,407.20
30009	288	964-371-063	$1,490.60	$1,490.60
30009	289	964-371-064	$1,004.76	$1,004.76
30009	290	964-371-065	$1,490.60	$1,490.60
30009	291	964-371-066	$1,490.60	$1,490.60
30009	292	964-371-067	$1,407.20	$1,407.20
30009	293	964-371-068	$1,004.76	$1,004.76
30009	294	964-371-069	$1,629.60	$1,629.60
30009	295	964-371-070	$1,490.60	$1,490.60

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
30009	337	964-371-071	$0.00	$0.00
30009	296	964-372-001	$1,629.60	$1,629.60
30009	297	964-372-002	$1,490.60	$1,490.60
30009	298	964-372-003	$1,629.60	$1,629.60
30009	299	964-372-004	$1,629.60	$1,629.60
30009	99	964-380-001	$900.18	$900.18
30009	100	964-380-002	$1,004.76	$1,004.76
30009	162	964-380-003	$1,212.60	$1,212.60
30009	163	964-380-004	$900.18	$900.18
30009	164	964-380-005	$1,323.80	$1,323.80
30009	165	964-380-006	$1,407.20	$1,407.20
30009	166	964-380-007	$900.18	$900.18
30009	167	964-380-008	$1,323.80	$1,323.80
30009	168	964-380-009	$1,407.20	$1,407.20
30009	169	964-380-010	$900.18	$900.18
30009	170	964-380-011	$1,323.80	$1,323.80
30009	171	964-380-012	$1,407.20	$1,407.20
30009	172	964-380-013	$1,212.60	$1,212.60
30009	173	964-380-014	$1,407.20	$1,407.20
30009	174	964-380-015	$900.18	$900.18
30009	175	964-380-016	$1,212.60	$1,212.60
30009	176	964-380-017	$1,212.60	$1,212.60
30009	177	964-380-018	$900.18	$900.18
30009	178	964-380-019	$1,323.80	$1,323.80
30009	179	964-380-020	$1,407.20	$1,407.20
30009	180	964-380-021	$1,323.80	$1,323.80
30009	334	964-380-022	$0.00	$0.00
30009	181	964-381-001	$1,212.60	$1,212.60
30009	182	964-381-002	$1,407.20	$1,407.20
30009	183	964-381-003	$900.18	$900.18
30009	184	964-381-004	$1,323.80	$1,323.80
30009	185	964-381-005	$1,212.60	$1,212.60
30009	186	964-381-006	$1,407.20	$1,407.20
30009	187	964-381-007	$900.18	$900.18
30009	188	964-381-008	$1,212.60	$1,212.60
30009	189	964-381-009	$1,407.20	$1,407.20
30009	190	964-381-010	$1,323.80	$1,323.80
30009	191	964-381-011	$900.18	$900.18
30009	192	964-381-012	$1,407.20	$1,407.20
30009	193	964-381-013	$1,212.60	$1,212.60
30009	194	964-381-014	$900.18	$900.18
30009	195	964-381-015	$1,323.80	$1,323.80
30009	196	964-381-016	$1,407.20	$1,407.20

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
30009	197	964-381-017	$900.18	$900.18
30009	198	964-381-018	$1,212.60	$1,212.60
30009	199	964-381-019	$1,407.20	$1,407.20
30009	200	964-381-020	$900.18	$900.18
30009	201	964-381-021	$1,323.80	$1,323.80
30009	202	964-381-022	$1,212.60	$1,212.60
30009	203	964-381-023	$1,407.20	$1,407.20
30009	204	964-381-024	$1,323.80	$1,323.80
30009	205	964-381-025	$1,407.20	$1,407.20
30009	206	964-381-026	$900.18	$900.18
30009	207	964-381-027	$1,323.80	$1,323.80
30009	208	964-381-028	$1,407.20	$1,407.20
30009	209	964-381-029	$900.18	$900.18
30009	210	964-381-030	$1,407.20	$1,407.20
30009	211	964-381-031	$1,212.60	$1,212.60
30009	212	964-381-032	$900.18	$900.18
30009	213	964-381-033	$1,323.80	$1,323.80
30009	214	964-381-034	$1,407.20	$1,407.20
30009	319	964-381-035	$1,490.60	$1,490.60
30009	320	964-381-036	$1,143.76	$1,143.76
30009	321	964-381-037	$1,629.60	$1,629.60
30009	322	964-381-038	$1,490.60	$1,490.60
30009	323	964-381-039	$1,004.76	$1,004.76
30009	333	964-381-040	$0.00	$0.00
30009	215	964-390-001	$1,407.20	$1,407.20
30009	216	964-390-002	$900.18	$900.18
30009	217	964-390-003	$1,323.80	$1,323.80
30009	218	964-390-004	$1,407.20	$1,407.20
30009	219	964-390-005	$1,212.60	$1,212.60
30009	220	964-390-006	$900.18	$900.18
30009	221	964-390-007	$1,407.20	$1,407.20
30009	222	964-390-008	$1,323.80	$1,323.80
30009	223	964-390-009	$1,407.20	$1,407.20
30009	224	964-390-010	$900.18	$900.18
30009	225	964-390-011	$1,407.20	$1,407.20
30009	226	964-390-012	$1,212.60	$1,212.60
30009	227	964-390-013	$1,323.80	$1,323.80
30009	228	964-390-014	$900.18	$900.18
30009	229	964-390-015	$1,323.80	$1,323.80
30009	230	964-390-016	$1,407.20	$1,407.20
30009	231	964-390-017	$1,323.80	$1,323.80
30009	232	964-390-018	$900.18	$900.18
30009	233	964-390-019	$1,212.60	$1,212.60

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
30009	234	964-390-020	$1,212.60	$1,212.60
30009	235	964-390-021	$1,407.20	$1,407.20
30009	236	964-390-022	$900.18	$900.18
30009	237	964-390-023	$1,323.80	$1,323.80
30009	238	964-390-024	$1,407.20	$1,407.20
30009	239	964-390-025	$1,323.80	$1,323.80
30009	240	964-390-026	$900.18	$900.18
30009	241	964-390-027	$1,212.60	$1,212.60
30009	242	964-390-028	$1,407.20	$1,407.20
30009	243	964-390-029	$1,323.80	$1,323.80
30009	244	964-390-030	$900.18	$900.18
30009	324	964-390-031	$1,629.60	$1,629.60
30009	325	964-390-032	$1,407.20	$1,407.20
30009	326	964-390-033	$1,629.60	$1,629.60
30009	327	964-390-034	$1,004.76	$1,004.76
30009	328	964-390-035	$1,407.20	$1,407.20
30009	329	964-390-036	$1,490.60	$1,490.60
30009	330	964-390-037	$1,629.60	$1,629.60
30009	331	964-390-038	$1,004.76	$1,004.76
30009	0	964-390-039	$0.00	$0.00
30009	245	964-391-001	$1,212.60	$1,212.60
30009	246	964-391-002	$900.18	$900.18
30009	247	964-391-003	$1,323.80	$1,323.80
30009	248	964-391-004	$1,407.20	$1,407.20
30009	249	964-391-005	$1,212.60	$1,212.60
30009	250	964-391-006	$900.18	$900.18
30009	251	964-391-007	$1,407.20	$1,407.20
30009	252	964-391-008	$1,323.80	$1,323.80
30009	253	964-391-009	$900.18	$900.18
30009	254	964-391-010	$1,212.60	$1,212.60
30009	255	964-391-011	$1,407.20	$1,407.20
30009	256	964-391-012	$1,323.80	$1,323.80
30009	257	964-391-013	$900.18	$900.18
30009	258	964-391-014	$1,212.60	$1,212.60
30009	259	964-391-015	$1,407.20	$1,407.20
30009	260	964-391-016	$1,323.80	$1,323.80
30009	261	964-391-017	$900.18	$900.18
30009	262	964-391-018	$1,407.20	$1,407.20
30009	263	964-391-019	$900.18	$900.18
30009	264	964-392-001	$1,629.60	$1,629.60
30009	265	964-392-002	$1,490.60	$1,490.60
30009	266	964-392-003	$1,407.20	$1,407.20
30009	267	964-392-004	$1,004.76	$1,004.76

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
30009	268	964-392-005	$1,629.60	$1,629.60
30009	269	964-392-006	$1,407.20	$1,407.20
30009	270	964-392-007	$1,629.60	$1,629.60
30009	271	964-392-008	$1,004.76	$1,004.76
30009	272	964-392-009	$1,490.60	$1,490.60
30009	273	964-392-010	$1,407.20	$1,407.20
30009	274	964-392-011	$1,629.60	$1,629.60
30009	275	964-392-012	$1,004.76	$1,004.76
30009	276	964-392-013	$1,490.60	$1,490.60
30009	277	964-392-014	$1,629.60	$1,629.60
30009	278	964-392-015	$1,407.20	$1,407.20
30009	279	964-392-016	$1,143.76	$1,143.76
30009	280	964-392-017	$1,629.60	$1,629.60
30009	281	964-392-018	$1,490.60	$1,490.60
30009	282	964-392-019	$1,407.20	$1,407.20
30009	283	964-392-020	$1,143.76	$1,143.76
30009	284	964-392-021	$1,629.60	$1,629.60
30009	285	964-392-022	$1,629.60	$1,629.60
30009	286	964-392-023	$1,143.76	$1,143.76
30009	300	964-393-001	$1,004.76	$1,004.76
30009	301	964-393-002	$1,490.60	$1,490.60
30009	302	964-393-003	$1,629.60	$1,629.60
30009	303	964-393-004	$1,629.60	$1,629.60
30009	304	964-393-005	$1,143.76	$1,143.76
30009	305	964-393-006	$1,629.60	$1,629.60
30009	306	964-393-007	$1,407.20	$1,407.20
30009	307	964-393-008	$1,490.60	$1,490.60
30009	308	964-393-009	$1,004.76	$1,004.76
30009	309	964-393-010	$1,490.60	$1,490.60
30009	310	964-393-011	$1,407.20	$1,407.20
30009	311	964-393-012	$1,490.60	$1,490.60
30009	312	964-393-013	$1,004.76	$1,004.76
30009	313	964-393-014	$1,629.60	$1,629.60
30009	314	964-393-015	$1,490.60	$1,490.60
30009	315	964-393-016	$1,143.76	$1,143.76
30009	316	964-393-017	$1,629.60	$1,629.60
30009	317	964-393-018	$1,407.20	$1,407.20
30009	318	964-393-019	$1,143.76	$1,143.76
30384	1	964-400-001	$1,004.76	$1,004.76
30384	2	964-400-002	$900.18	$900.18
30384	3	964-400-003	$1,004.76	$1,004.76
30384	4	964-400-004	$900.18	$900.18
30384	5	964-400-005	$1,004.76	$1,004.76

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
30384	6	964-400-006	$900.18	$900.18
30384	38	964-401-001	$1,323.80	$1,323.80
30384	39	964-401-002	$900.18	$900.18
30384	40	964-401-003	$1,407.20	$1,407.20
30384	41	964-401-004	$1,212.60	$1,212.60
30384	42	964-401-005	$1,323.80	$1,323.80
30384	43	964-401-006	$900.18	$900.18
30384	44	964-401-007	$1,407.20	$1,407.20
30384	45	964-401-008	$1,212.60	$1,212.60
30384	46	964-401-009	$1,407.20	$1,407.20
30384	47	964-401-010	$1,323.80	$1,323.80
30384	48	964-401-011	$900.18	$900.18
30384	117	964-401-012	$1,212.60	$1,212.60
30384	118	964-401-013	$1,143.76	$1,143.76
30384	119	964-401-014	$1,323.80	$1,323.80
30384	120	964-401-015	$1,143.76	$1,143.76
30384	121	964-401-016	$1,212.60	$1,212.60
30384	122	964-401-017	$1,323.80	$1,323.80
30384	123	964-401-018	$1,143.76	$1,143.76
30384	124	964-401-019	$1,212.60	$1,212.60
30384	125	964-401-020	$1,323.80	$1,323.80
30384	126	964-401-021	$1,143.76	$1,143.76
30384	127	964-401-022	$1,004.76	$1,004.76
30384	53	964-402-001	$1,407.20	$1,407.20
30384	54	964-402-002	$900.18	$900.18
30384	55	964-402-003	$1,407.20	$1,407.20
30384	56	964-403-001	$1,212.60	$1,212.60
30384	57	964-403-002	$1,004.76	$1,004.76
30384	58	964-403-003	$1,323.80	$1,323.80
30384	59	964-403-004	$1,212.60	$1,212.60
30384	60	964-403-005	$1,212.60	$1,212.60
30384	61	964-403-006	$1,143.76	$1,143.76
30384	62	964-403-007	$1,004.76	$1,004.76
30384	63	964-403-008	$1,323.80	$1,323.80
30384	64	964-403-009	$1,143.76	$1,143.76
30384	65	964-403-010	$1,212.60	$1,212.60
30384	66	964-403-011	$1,323.80	$1,323.80
30384	67	964-403-012	$1,143.76	$1,143.76
30384	68	964-403-013	$1,323.80	$1,323.80
30384	69	964-403-014	$1,004.76	$1,004.76
30384	70	964-403-015	$1,212.60	$1,212.60
30384	71	964-403-016	$1,143.76	$1,143.76
30384	72	964-403-017	$1,323.80	$1,323.80

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
30384	73	964-403-018	$1,212.60	$1,212.60
30384	74	964-403-019	$1,004.76	$1,004.76
30384	75	964-403-020	$1,212.60	$1,212.60
30384	76	964-403-021	$1,143.76	$1,143.76
30384	77	964-403-022	$1,004.76	$1,004.76
30384	78	964-403-023	$1,143.76	$1,143.76
30384	79	964-403-024	$1,212.60	$1,212.60
30384	80	964-403-025	$1,323.80	$1,323.80
30384	81	964-403-026	$1,212.60	$1,212.60
30384	82	964-403-027	$1,143.76	$1,143.76
30384	83	964-403-028	$1,323.80	$1,323.80
30384	84	964-403-029	$1,212.60	$1,212.60
30384	85	964-403-030	$1,323.80	$1,323.80
30384	86	964-403-031	$1,212.60	$1,212.60
30384	87	964-403-032	$1,004.76	$1,004.76
30384	88	964-403-033	$1,323.80	$1,323.80
30384	89	964-403-034	$1,143.76	$1,143.76
30384	90	964-403-035	$1,323.80	$1,323.80
30384	91	964-404-001	$1,323.80	$1,323.80
30384	92	964-404-002	$1,212.60	$1,212.60
30384	93	964-404-003	$1,143.76	$1,143.76
30384	94	964-404-004	$1,212.60	$1,212.60
30384	95	964-404-005	$1,323.80	$1,323.80
30384	96	964-404-006	$1,212.60	$1,212.60
30384	97	964-404-007	$1,004.76	$1,004.76
30384	98	964-404-008	$1,212.60	$1,212.60
30384	99	964-404-009	$1,323.80	$1,323.80
30384	100	964-404-010	$1,212.60	$1,212.60
30384	101	964-404-011	$1,143.76	$1,143.76
30384	102	964-404-012	$1,323.80	$1,323.80
30384	103	964-404-013	$1,212.60	$1,212.60
30384	358	964-404-014	$0.00	$0.00
30384	7	964-410-001	$900.18	$900.18
30384	8	964-410-002	$1,004.76	$1,004.76
30384	9	964-410-003	$1,004.76	$1,004.76
30384	10	964-410-004	$1,004.76	$1,004.76
30384	11	964-410-005	$900.18	$900.18
30384	12	964-410-006	$1,407.20	$1,407.20
30384	13	964-410-007	$1,212.60	$1,212.60
30384	14	964-410-008	$1,323.80	$1,323.80
30384	15	964-410-009	$900.18	$900.18
30384	16	964-410-010	$900.18	$900.18
30384	17	964-410-011	$900.18	$900.18

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
30384	18	964-410-012	$1,004.76	$1,004.76
30384	19	964-410-013	$1,004.76	$1,004.76
30384	20	964-410-014	$900.18	$900.18
30384	21	964-410-015	$900.18	$900.18
30384	22	964-410-016	$1,323.80	$1,323.80
30384	23	964-410-017	$1,212.60	$1,212.60
30384	24	964-410-018	$900.18	$900.18
30384	25	964-410-019	$1,143.76	$1,143.76
30384	26	964-410-020	$1,212.60	$1,212.60
30384	27	964-410-021	$1,323.80	$1,323.80
30384	28	964-410-022	$1,407.20	$1,407.20
30384	29	964-410-023	$900.18	$900.18
30384	30	964-410-024	$1,212.60	$1,212.60
30384	31	964-410-025	$1,323.80	$1,323.80
30384	32	964-410-026	$1,407.20	$1,407.20
30384	359	964-410-027	$0.00	$0.00
30384	33	964-411-001	$900.18	$900.18
30384	34	964-411-002	$1,407.20	$1,407.20
30384	35	964-411-003	$1,212.60	$1,212.60
30384	36	964-411-004	$1,407.20	$1,407.20
30384	37	964-411-005	$900.18	$900.18
30384	113	964-411-006	$1,323.80	$1,323.80
30384	114	964-411-007	$1,212.60	$1,212.60
30384	115	964-411-008	$1,143.76	$1,143.76
30384	116	964-411-009	$1,004.76	$1,004.76
30384	104	964-412-001	$1,323.80	$1,323.80
30384	105	964-412-002	$1,004.76	$1,004.76
30384	106	964-412-003	$1,212.60	$1,212.60
30384	107	964-412-004	$1,143.76	$1,143.76
30384	108	964-412-005	$1,323.80	$1,323.80
30384	109	964-412-006	$1,143.76	$1,143.76
30384	110	964-412-007	$1,212.60	$1,212.60
30384	111	964-412-008	$1,004.76	$1,004.76
30384	112	964-412-009	$1,323.80	$1,323.80
30384	358	964-412-010	$0.00	$0.00
30384	49	964-420-001	$1,407.20	$1,407.20
30384	50	964-420-002	$900.18	$900.18
30384	51	964-420-003	$1,323.80	$1,323.80
30384	52	964-420-004	$1,212.60	$1,212.60
30384	230	964-420-005	$1,490.60	$1,490.60
30384	231	964-420-006	$1,629.60	$1,629.60
30384	232	964-420-007	$1,143.76	$1,143.76
30384	233	964-420-008	$1,629.60	$1,629.60

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
30384	234	964-420-009	$1,407.20	$1,407.20
30384	235	964-420-010	$1,490.60	$1,490.60
30384	236	964-420-011	$1,004.76	$1,004.76
30384	237	964-420-012	$1,629.60	$1,629.60
30384	238	964-420-013	$1,490.60	$1,490.60
30384	128	964-421-001	$1,212.60	$1,212.60
30384	129	964-421-002	$1,323.80	$1,323.80
30384	130	964-421-003	$1,212.60	$1,212.60
30384	131	964-421-004	$1,143.76	$1,143.76
30384	132	964-421-005	$1,004.76	$1,004.76
30384	133	964-421-006	$1,323.80	$1,323.80
30384	239	964-421-007	$1,004.76	$1,004.76
30384	240	964-421-008	$1,629.60	$1,629.60
30384	241	964-421-009	$1,490.60	$1,490.60
30384	242	964-421-010	$1,407.20	$1,407.20
30384	243	964-421-011	$1,490.60	$1,490.60
30384	244	964-421-012	$1,143.76	$1,143.76
30384	245	964-421-013	$1,629.60	$1,629.60
30384	246	964-421-014	$1,490.60	$1,490.60
30384	247	964-421-015	$1,629.60	$1,629.60
30384	248	964-421-016	$1,004.76	$1,004.76
30384	249	964-421-017	$1,407.20	$1,407.20
30384	250	964-421-018	$1,407.20	$1,407.20
30384	251	964-421-019	$1,490.60	$1,490.60
30384	252	964-421-020	$1,004.76	$1,004.76
30384	253	964-421-021	$1,629.60	$1,629.60
30384	254	964-421-022	$1,143.76	$1,143.76
30384	255	964-421-023	$1,143.76	$1,143.76
30384	256	964-421-024	$1,490.60	$1,490.60
30384	257	964-421-025	$1,629.60	$1,629.60
30384	258	964-421-026	$1,004.76	$1,004.76
30384	259	964-421-027	$1,490.60	$1,490.60
30384	260	964-421-028	$1,407.20	$1,407.20
30384	261	964-421-029	$1,629.60	$1,629.60
30384	208	964-422-001	$1,490.60	$1,490.60
30384	209	964-422-002	$1,407.20	$1,407.20
30384	210	964-422-003	$1,629.60	$1,629.60
30384	211	964-422-004	$1,143.76	$1,143.76
30384	212	964-422-005	$1,490.60	$1,490.60
30384	213	964-422-006	$1,629.60	$1,629.60
30384	214	964-422-007	$1,143.76	$1,143.76
30384	215	964-422-008	$1,490.60	$1,490.60
30384	216	964-422-009	$1,407.20	$1,407.20

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
30384	217	964-422-010	$1,490.60	$1,490.60
30384	218	964-422-011	$1,629.60	$1,629.60
30384	219	964-422-012	$1,490.60	$1,490.60
30384	220	964-422-013	$1,629.60	$1,629.60
30384	221	964-422-014	$1,004.76	$1,004.76
30384	222	964-422-015	$1,490.60	$1,490.60
30384	223	964-422-016	$1,407.20	$1,407.20
30384	224	964-422-017	$1,629.60	$1,629.60
30384	225	964-422-018	$1,490.60	$1,490.60
30384	226	964-422-019	$1,629.60	$1,629.60
30384	134	964-430-001	$1,004.76	$1,004.76
30384	135	964-430-002	$1,212.60	$1,212.60
30384	136	964-430-003	$1,323.80	$1,323.80
30384	137	964-430-004	$1,143.76	$1,143.76
30384	138	964-430-005	$1,212.60	$1,212.60
30384	139	964-430-006	$1,323.80	$1,323.80
30384	140	964-430-007	$1,143.76	$1,143.76
30384	141	964-430-008	$1,323.80	$1,323.80
30384	156	964-430-009	$1,004.76	$1,004.76
30384	157	964-430-010	$900.18	$900.18
30384	158	964-430-011	$900.18	$900.18
30384	159	964-430-012	$1,004.76	$1,004.76
30384	160	964-430-013	$1,004.76	$1,004.76
30384	161	964-430-014	$1,004.76	$1,004.76
30384	162	964-430-015	$900.18	$900.18
30384	163	964-430-016	$1,004.76	$1,004.76
30384	164	964-430-017	$1,004.76	$1,004.76
30384	165	964-430-018	$900.18	$900.18
30384	166	964-430-019	$900.18	$900.18
30384	167	964-430-020	$1,004.76	$1,004.76
30384	168	964-430-021	$900.18	$900.18
30384	169	964-430-022	$900.18	$900.18
30384	170	964-430-023	$900.18	$900.18
30384	171	964-430-024	$1,004.76	$1,004.76
30384	172	964-430-025	$1,004.76	$1,004.76
30384	173	964-430-026	$900.18	$900.18
30384	174	964-430-027	$900.18	$900.18
30384	175	964-430-028	$1,004.76	$1,004.76
30384	176	964-430-029	$900.18	$900.18
30384	177	964-430-030	$1,004.76	$1,004.76
30384	178	964-430-031	$1,004.76	$1,004.76
30384	179	964-430-032	$900.18	$900.18
30384	180	964-430-033	$900.18	$900.18

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
30384	181	964-430-034	$1,004.76	$1,004.76
30384	182	964-430-035	$900.18	$900.18
30384	183	964-430-036	$1,004.76	$1,004.76
30384	184	964-430-037	$900.18	$900.18
30384	185	964-430-038	$1,004.76	$1,004.76
30384	186	964-430-039	$1,004.76	$1,004.76
30384	187	964-430-040	$900.18	$900.18
30384	188	964-430-041	$1,004.76	$1,004.76
30384	189	964-430-042	$1,004.76	$1,004.76
30384	190	964-430-043	$900.18	$900.18
30384	191	964-430-044	$900.18	$900.18
30384	192	964-430-045	$1,004.76	$1,004.76
30384	193	964-430-046	$1,004.76	$1,004.76
30384	194	964-430-047	$900.18	$900.18
30384	195	964-430-048	$1,004.76	$1,004.76
30384	196	964-430-049	$1,004.76	$1,004.76
30384	197	964-430-050	$900.18	$900.18
30384	262	964-430-051	$1,143.76	$1,143.76
30384	263	964-430-052	$1,629.60	$1,629.60
30384	264	964-430-053	$1,490.60	$1,490.60
30384	265	964-430-054	$1,407.20	$1,407.20
30384	266	964-430-055	$1,004.76	$1,004.76
30384	267	964-430-056	$1,629.60	$1,629.60
30384	268	964-430-057	$1,629.60	$1,629.60
30384	269	964-430-058	$1,407.20	$1,407.20
30384	270	964-430-059	$1,004.76	$1,004.76
30384	271	964-430-060	$1,407.20	$1,407.20
30384	272	964-430-061	$1,629.60	$1,629.60
30384	273	964-430-062	$1,490.60	$1,490.60
30384	292	964-430-063	$1,629.60	$1,629.60
30384	142	964-431-001	$900.18	$900.18
30384	143	964-431-002	$1,004.76	$1,004.76
30384	144	964-431-003	$1,004.76	$1,004.76
30384	145	964-431-004	$1,004.76	$1,004.76
30384	146	964-431-005	$900.18	$900.18
30384	147	964-431-006	$900.18	$900.18
30384	148	964-431-007	$900.18	$900.18
30384	149	964-431-008	$900.18	$900.18
30384	150	964-431-009	$1,004.76	$1,004.76
30384	151	964-431-010	$900.18	$900.18
30384	152	964-431-011	$1,004.76	$1,004.76
30384	153	964-431-012	$1,004.76	$1,004.76
30384	154	964-431-013	$900.18	$900.18

Temecula Valley Unified School District
Improvement Area 2 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
30384	155	964-431-014	$900.18	$900.18
30384	357	964-431-015	$0.00	$0.00
30384	198	964-440-001	$900.18	$900.18
30384	199	964-440-002	$1,004.76	$1,004.76
30384	200	964-440-003	$900.18	$900.18
30384	201	964-440-004	$1,004.76	$1,004.76
30384	202	964-440-005	$900.18	$900.18
30384	203	964-440-006	$1,004.76	$1,004.76
30384	204	964-440-007	$900.18	$900.18
30384	205	964-440-008	$1,004.76	$1,004.76
30384	206	964-440-009	$900.18	$900.18
30384	207	964-440-010	$900.18	$900.18
30384	293	964-440-011	$1,212.60	$1,212.60
30384	294	964-440-012	$1,490.60	$1,490.60
30384	295	964-440-013	$1,629.60	$1,629.60
30384	296	964-440-014	$1,490.60	$1,490.60
30384	297	964-440-015	$1,212.60	$1,212.60
30384	298	964-440-016	$1,490.60	$1,490.60
30384	299	964-440-017	$1,629.60	$1,629.60
30384	300	964-440-018	$1,490.60	$1,490.60
30384	301	964-440-019	$1,212.60	$1,212.60
30384	302	964-440-020	$1,629.60	$1,629.60
30384	303	964-440-021	$1,490.60	$1,490.60
30384	304	964-440-022	$1,629.60	$1,629.60
30384	305	964-440-023	$1,212.60	$1,212.60
30384	306	964-440-024	$1,490.60	$1,490.60
30384	307	964-440-025	$1,629.60	$1,629.60
30384	308	964-440-026	$1,490.60	$1,490.60
30384	309	964-440-027	$1,212.60	$1,212.60
30384	310	964-440-028	$1,490.60	$1,490.60
30384	311	964-440-029	$1,490.60	$1,490.60
30384	312	964-440-030	$1,629.60	$1,629.60
30384	313	964-440-031	$1,212.60	$1,212.60
30384	314	964-440-032	$1,629.60	$1,629.60
30384	356	964-440-033	$0.00	$0.00
30384	315	964-441-001	$1,629.60	$1,629.60
30384	316	964-441-002	$1,212.60	$1,212.60
30384	317	964-441-003	$1,490.60	$1,490.60
30384	318	964-441-004	$1,629.60	$1,629.60
30384	319	964-441-005	$1,212.60	$1,212.60
30384	320	964-441-006	$1,629.60	$1,629.60
30384	321	964-441-007	$1,490.60	$1,490.60
30384	322	964-441-008	$1,490.60	$1,490.60

Temecula Valley Unified School District
Improvement Area 2 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
30384	323	964-441-009	$1,629.60	$1,629.60
30384	324	964-441-010	$1,629.60	$1,629.60
30384	325	964-441-011	$1,212.60	$1,212.60
30384	326	964-441-012	$1,629.60	$1,629.60
30384	355	964-441-013	$0.00	$0.00
30384	227	964-450-001	$1,490.60	$1,490.60
30384	228	964-450-002	$1,143.76	$1,143.76
30384	229	964-450-003	$1,629.60	$1,629.60
30384	327	964-450-004	$1,629.60	$1,629.60
30384	328	964-450-005	$1,212.60	$1,212.60
30384	329	964-450-006	$1,490.60	$1,490.60
30384	330	964-450-007	$1,629.60	$1,629.60
30384	331	964-450-008	$1,629.60	$1,629.60
30384	332	964-450-009	$1,629.60	$1,629.60
30384	333	964-450-010	$1,490.60	$1,490.60
30384	334	964-450-011	$1,490.60	$1,490.60
30384	335	964-450-012	$1,629.60	$1,629.60
30384	336	964-450-013	$1,212.60	$1,212.60
30384	337	964-450-014	$1,490.60	$1,490.60
30384	338	964-450-015	$1,629.60	$1,629.60
30384	339	964-450-016	$1,629.60	$1,629.60
30384	340	964-450-017	$1,212.60	$1,212.60
30384	341	964-450-018	$1,629.60	$1,629.60
30384	342	964-450-019	$1,212.60	$1,212.60
30384	343	964-450-020	$1,629.60	$1,629.60
30384	344	964-450-021	$1,212.60	$1,212.60
30384	345	964-450-022	$1,629.60	$1,629.60
30384	346	964-450-023	$1,629.60	$1,629.60
30384	347	964-450-024	$1,212.60	$1,212.60
30384	348	964-450-025	$1,629.60	$1,629.60
30384	349	964-450-026	$1,629.60	$1,629.60
30384	350	964-450-027	$1,490.60	$1,490.60
30384	351	964-450-028	$1,212.60	$1,212.60
30384	352	964-450-029	$1,629.60	$1,629.60
30384	353	964-450-030	$0.00	$0.00
30384	274	964-451-001	$1,407.20	$1,407.20
30384	275	964-451-002	$1,004.76	$1,004.76
30384	276	964-451-003	$1,629.60	$1,629.60
30384	277	964-451-004	$1,490.60	$1,490.60
30384	278	964-451-005	$1,004.76	$1,004.76
30384	279	964-451-006	$1,629.60	$1,629.60
30384	280	964-451-007	$1,407.20	$1,407.20
30384	281	964-451-008	$1,629.60	$1,629.60

Temecula Valley Unified School District
Improvement Area 2 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
30384	282	964-451-009	$1,004.76	$1,004.76
30384	283	964-451-010	$1,490.60	$1,490.60
30384	284	964-451-011	$1,490.60	$1,490.60
30384	285	964-451-012	$1,629.60	$1,629.60
30384	286	964-451-013	$1,212.60	$1,212.60
30384	287	964-451-014	$1,629.60	$1,629.60
30384	288	964-451-015	$1,490.60	$1,490.60
30384	289	964-451-016	$1,629.60	$1,629.60
30384	290	964-451-017	$1,212.60	$1,212.60
30384	291	964-451-018	$1,490.60	$1,490.60

Total Parcels	**698**
Total Taxable Parcels	**683**
Total Maximum Annual Special Tax	**$832,433.60**
Total Assigned Special Tax	**$832,433.60**

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 2

The Board of Education ("Board") of the Temecula Valley Unified School District ("School District"), acting as the Legislative Body of Improvement Area 2 (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 an amount per Dwelling Unit of $10,660 in 2001 dollars, escalated per the Index effective each March 1, commencing March 1, 2002.

"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 – Square Footage Shortfall; and, (c) 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 $935.04 for Area 9A, $1,093.81 for Area 9B, $1,336.32 for Area 9C, $1,454.19 for Area 9D, $1,480.12 for Area 9E, $935.04 for Area 10A, $1,094.71 for Area 10B, $1,337.04 for Area 10C, and $1,451.94 for Area 10D, 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	$900.18 per Dwelling Unit
2	$1,004.76 per Dwelling Unit
3	$1,143.76 per Dwelling Unit
4	$1,212.60 per Dwelling Unit
5	$1,323.80 per Dwelling Unit
6	$1,407.20 per Dwelling Unit
7	$1,490.60 per Dwelling Unit
8	$1,629.60 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 $11,245.00 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 nine 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 9A	66	2	1
28753	Area 9B	86	4	1
28753	Area 9C	55	7	3
28753	Area 9D	76	8	3
28753	Area 9E	69	8	5
28753	Area 10A	72	2	1
28753	Area 10B	89	4	1
28753	Area 10C	105	7	3
28753	Area 10D	68	8	3
Total		686		

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 $1,232.37 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 $1,232.37 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 – 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 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 nine 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

Number of Dwelling Units	Land Use Classification								
	1	2	3	4	5	6	7	8	Total
9A	44	22							66
9B	13	21	26	26					86
9C			11		28		16		55
9D			20				26	30	76
9E					14	14	21	20	69
10A	48	24							72
10B	13	22	27	27					89
10C			21		53		31		105
10D			18				24	26	68
Total	118	89	123	53	95	14	118	76	686

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 nine sub-accounts corresponding to the nine 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.

E. 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 x 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 55.5 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 IA2

Debt Service Schedule

2024 Special Tax Revenue Bonds - $4,330,000.00

Year Ending	Total	Interest	Total Debt	Payment Dates	
September 1st	Principal Due	Due	Service	March 1st	September 1st
2025	355,000.00	161,172.00	$516,172.00	$52,922.00	$463,250.00
2026	315,000.00	198,750.00	$513,750.00	$99,375.00	$414,375.00
2027	330,000.00	183,000.00	$513,000.00	$91,500.00	$421,500.00
2028	350,000.00	166,500.00	$516,500.00	$83,250.00	$433,250.00
2029	365,000.00	149,000.00	$514,000.00	$74,500.00	$439,500.00
2030	385,000.00	130,750.00	$515,750.00	$65,375.00	$450,375.00
2031	405,000.00	111,500.00	$516,500.00	$55,750.00	$460,750.00
2032	425,000.00	91,250.00	$516,250.00	$45,625.00	$470,625.00
2033	445,000.00	70,000.00	$515,000.00	$35,000.00	$480,000.00
2034	465,000.00	47,750.00	$512,750.00	$23,875.00	$488,875.00
2035	490,000.00	24,500.00	$514,500.00	$12,250.00	$502,250.00
Total	4,330,000.00	1,334,172.00	5,664,172.00	639,422.00	5,024,750.00

Appendix D: Notice of Special Tax

Pertaining to Developed Properties being **resold** within CFD No. 2002-1 IA-2, 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. 2)
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. 2, 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 Special Tax Rates for CFD No. 2002-1 IA-2.

Temecula Valley Unified School Distict
Community Facilities District No. 2002-1 Improvement Area 2

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
2004/05	(Permits issued from March 2, 2003 - March 1, 2004)				
	1	41	Dwelling Unit	$900.18	$900.18
	2	44	Dwelling Unit	$1,004.76	$1,004.76
	3	19	Dwelling Unit	$1,143.76	$1,143.76
	4	33	Dwelling Unit	$1,212.60	$1,212.60
	5	27	Dwelling Unit	$1,323.80	$1,323.80
	6	23	Dwelling Unit	$1,407.20	$1,407.20
	7	23	Dwelling Unit	$1,490.60	$1,490.60
	8	27	Dwelling Unit	$1,629.60	$1,629.60
	Undev.	0	Per Acre	$11,245.00	$0.00
2005/06	(Permits issued from March 2, 2004 - March 1, 2005)				
	1	66	Dwelling Unit	$900.18	$900.18
	2	61	Dwelling Unit	$1,004.76	$1,004.76
	3	30	Dwelling Unit	$1,143.76	$1,143.76
	4	55	Dwelling Unit	$1,212.60	$1,212.60
	5	47	Dwelling Unit	$1,323.80	$1,323.80
	6	34	Dwelling Unit	$1,407.20	$1,407.20
	7	29	Dwelling Unit	$1,490.60	$1,490.60
	8	43	Dwelling Unit	$1,629.60	$1,629.60
	Undev.	0	Per Acre	$11,245.00	$3,502.82
2006/07*	(Permits issued from March 2, 2005 - March 1, 2006)				
	1	13	Dwelling Unit	$900.18	$900.18
	2	12	Dwelling Unit	$1,004.76	$1,004.76
	3	9	Dwelling Unit	$1,143.76	$1,143.76
	4	13	Dwelling Unit	$1,212.60	$1,212.60
	5	14	Dwelling Unit	$1,323.80	$1,323.80
	6	9	Dwelling Unit	$1,407.20	$1,407.20
	7	6	Dwelling Unit	$1,490.60	$1,490.60
	8	5	Dwelling Unit	$1,629.60	$1,629.60
	Undev.	0	Per Acre	$11,245.00	$0.00

* No permits issued after March 1, 2006

Appendix F: Boundary Maps and Assessor's Parcel Maps

Following are reduced copies of the original boundary map and reduced copies of the current Assessor’s parcel maps for the special district.

SHEET 1 OF 2

COPY

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

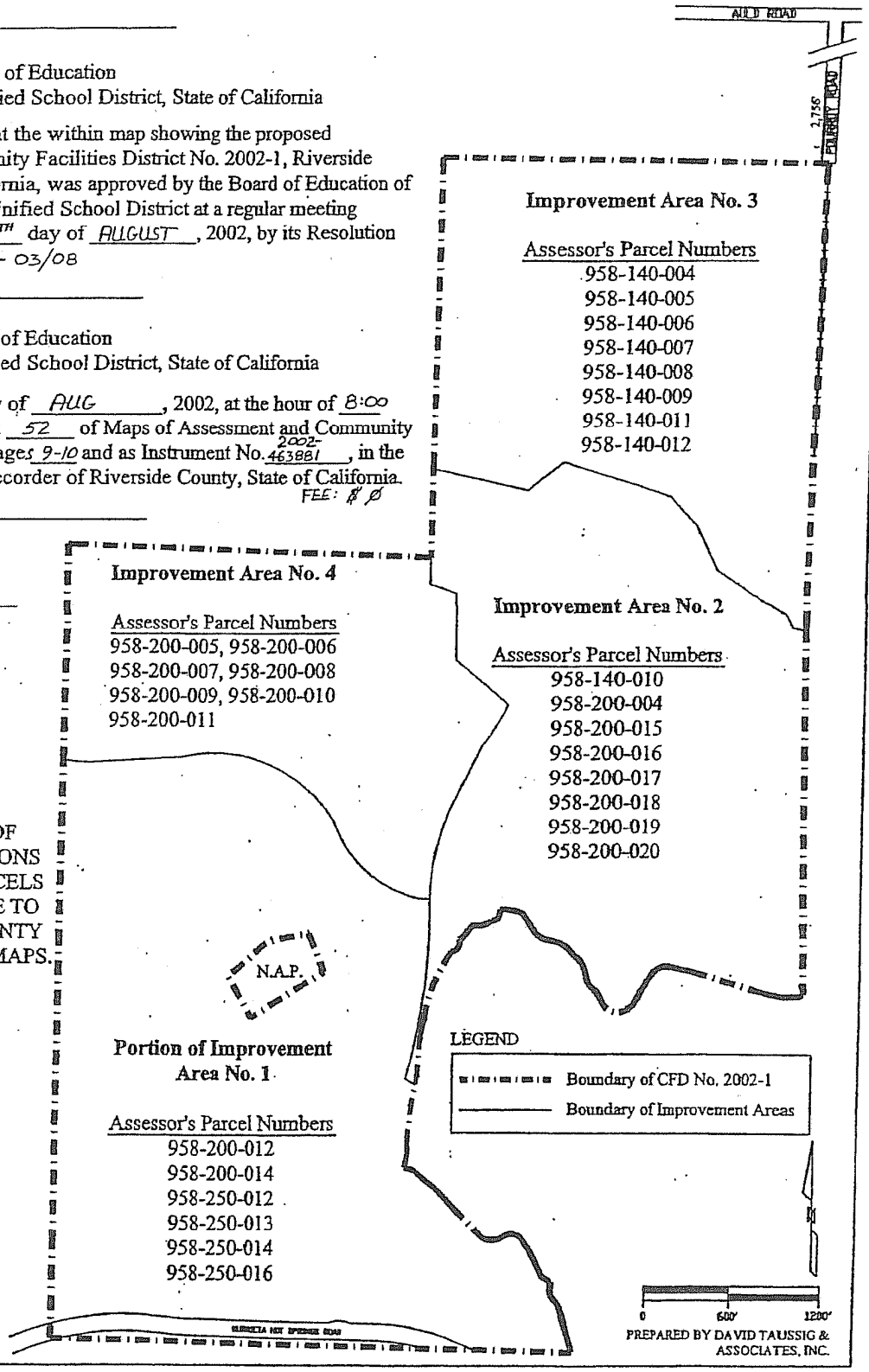
(3) Filed this 21ST day of AUG, 2002, at the hour of 8:00 o'clock A. m, in Book 52 of Maps of Assessment and Community Facilities Districts at pages 9-10 and as Instrument No. 2002-463881, in the office of the County Recorder of Riverside County, State of California.

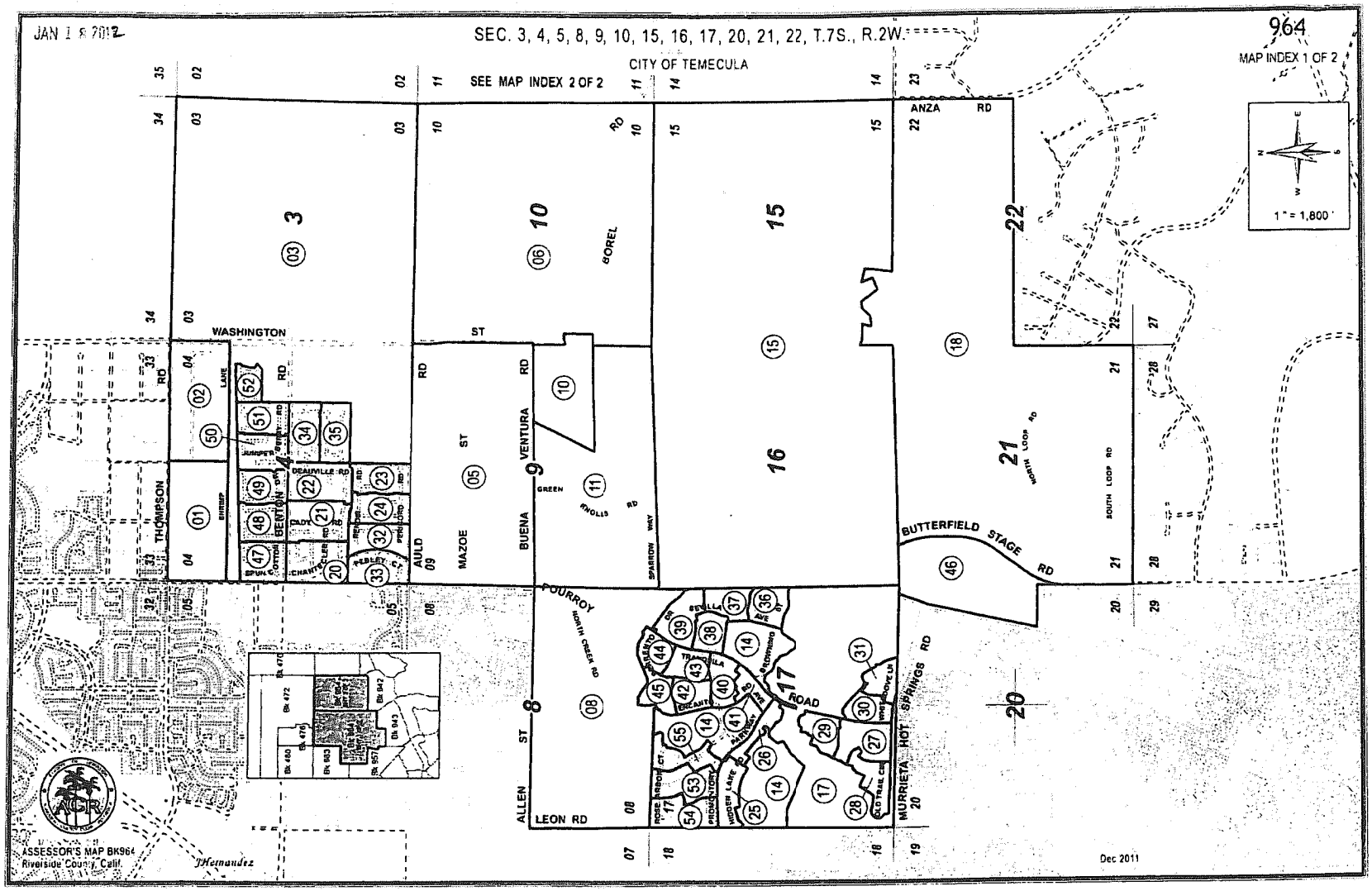
FEE: $ 0

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.

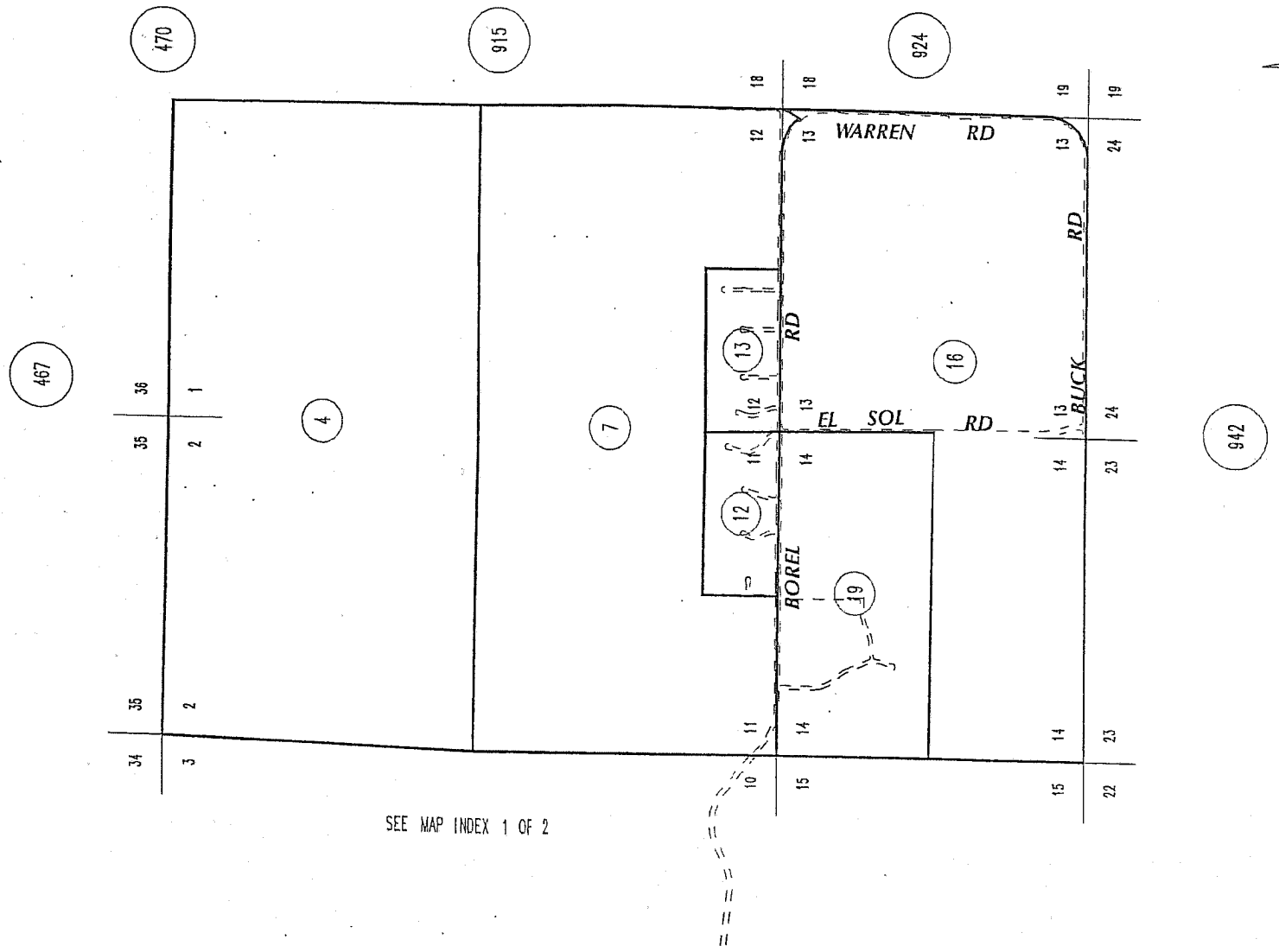


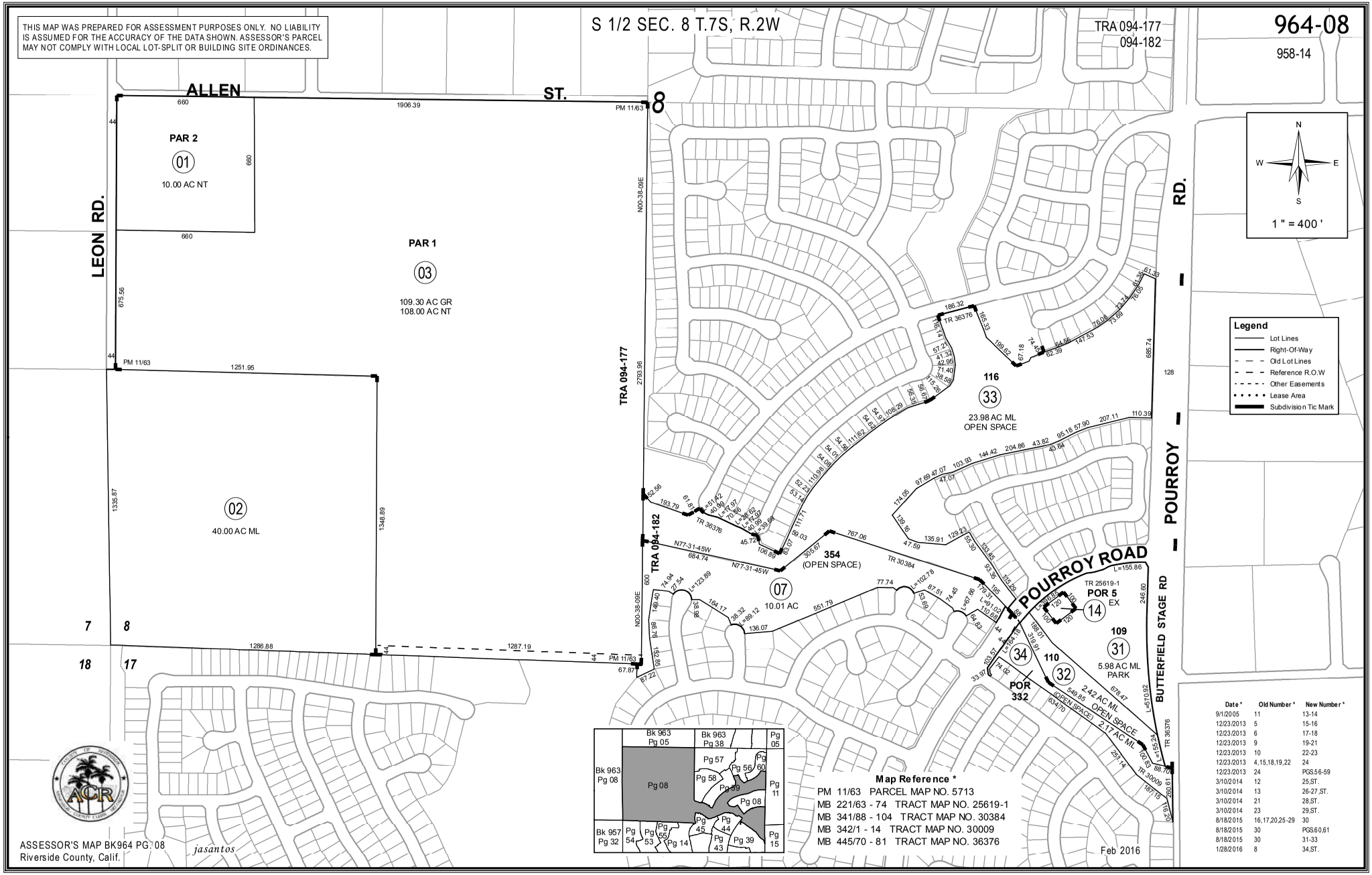

JAN 1 8 2012
SEC. 3, 4, 5, 8, 9, 10, 15, 16, 17, 20, 21, 22, T.7S., R.2W.
964
MAP INDEX 1 OF 2
CITY OF TEMECULA
SEE MAP INDEX 2 OF 2
ANZA RD
WASHINGTON ST
THOMPSON RD
AULD RD
MAZOE ST
BUENA VISTA RD
VENTURA RD
GOREL
GREEN VALLEY RD
SPARROW WAY
POURROY ROAD
NORTH CREEK RD
ALLEN ST
LEON RD
BUTTERFIELD STAGE RD
NORTH LOOP RD
SOUTH LOOP RD
MURRIETA HOT SPRINGS 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




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.
S 1/2 SEC. 8 T.7S, R.2W
TRA 094-177
094-182
964-08
958-14
ALLEN ST.
LEON RD.
POURROY RD.
POURROY ROAD
BUTTERFIELD STAGE RD
PAR 2
01
10.00 AC NT
PAR 1
03
109.30 AC GR
108.00 AC NT
02
40.00 AC ML
07
10.01 AC
354
(OPEN SPACE)
116
33
23.98 AC ML
OPEN SPACE
109
31
5.98 AC ML
PARK
110
32
2.42 AC ML
OPEN SPACE
2.17 AC ML
POR 5
TR 25619-1
EX
14
POR 332
34
TR 36376
TR 30384
TRA 094-177
TRA 094-182
1 " = 400 '
Legend
Lot Lines
Right-Of-Way
Old Lot Lines
Reference R.O.W
Other Easements
Lease Area
Subdivision Tic Mark
Map Reference *
PM 11/63 PARCEL MAP NO. 5713
MB 221/63 - 74 TRACT MAP NO. 25619-1
MB 341/88 - 104 TRACT MAP NO. 30384
MB 342/1 - 14 TRACT MAP NO. 30009
MB 445/70 - 81 TRACT MAP NO. 36376
Date * Old Number * New Number *
9/1/2005 11 13-14
12/23/2013 5 15-16
12/23/2013 6 17-18
12/23/2013 9 19-21
12/23/2013 10 22-23
12/23/2013 4,15,18,19,22 24
12/23/2013 24 PGS.56-59
3/10/2014 12 25,ST.
3/10/2014 13 26-27,ST.
3/10/2014 21 28,ST.
3/10/2014 23 29,ST.
8/18/2015 16,17,20,25-29 30
8/18/2015 30 PGS.60,61
8/18/2015 30 31-33
1/28/2016 8 34,ST.
ASSESSOR'S MAP BK964 PG 08
Riverside County, Calif.
jasantos
Feb 2016

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

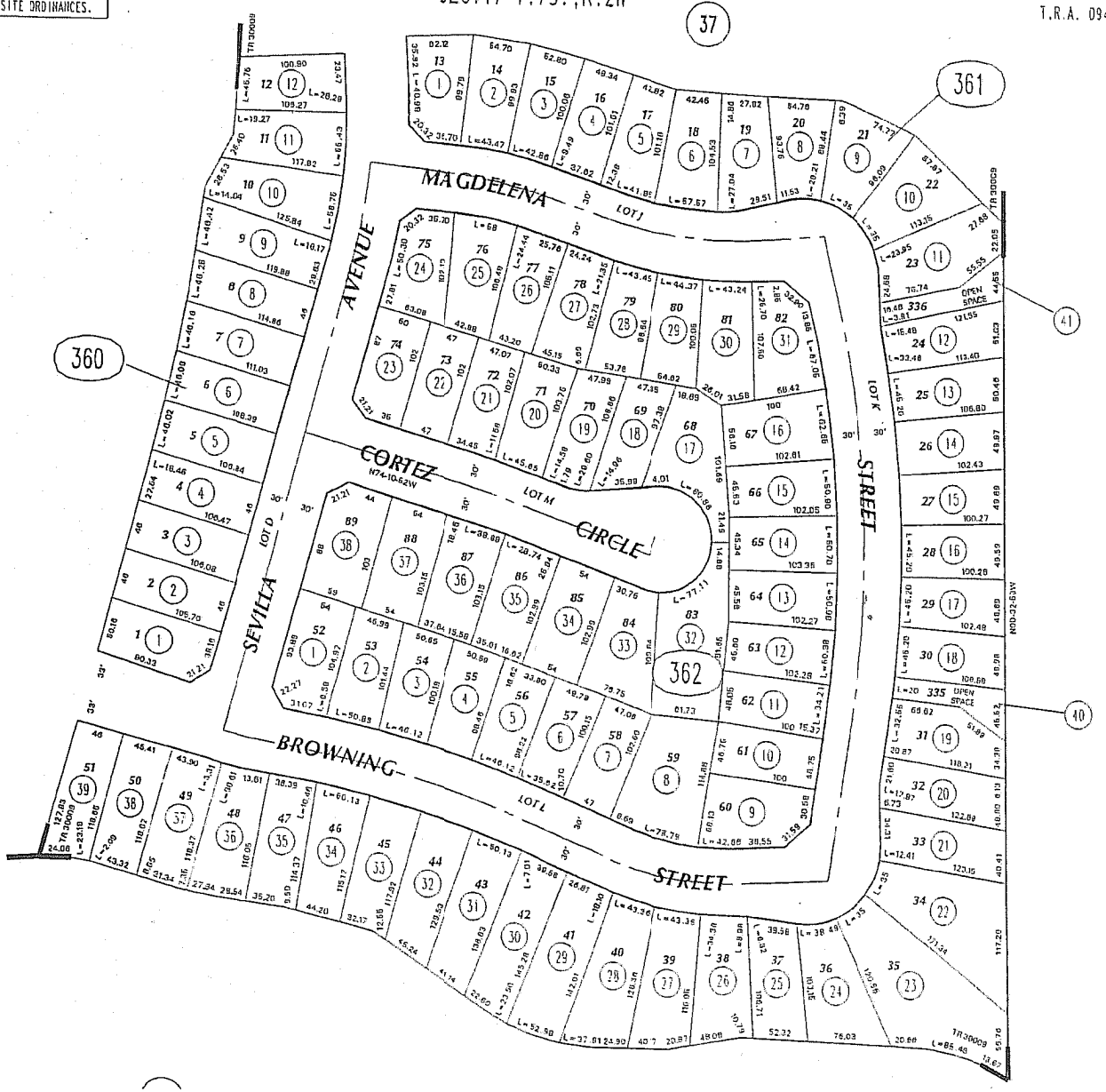
SEC.17 T.7S.,R.2W

T.R.A. 094-182

964-36

958-68

1" = 100'
ANGLE = 0



ASSESSOR'S MAP BOOK 96 16

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.

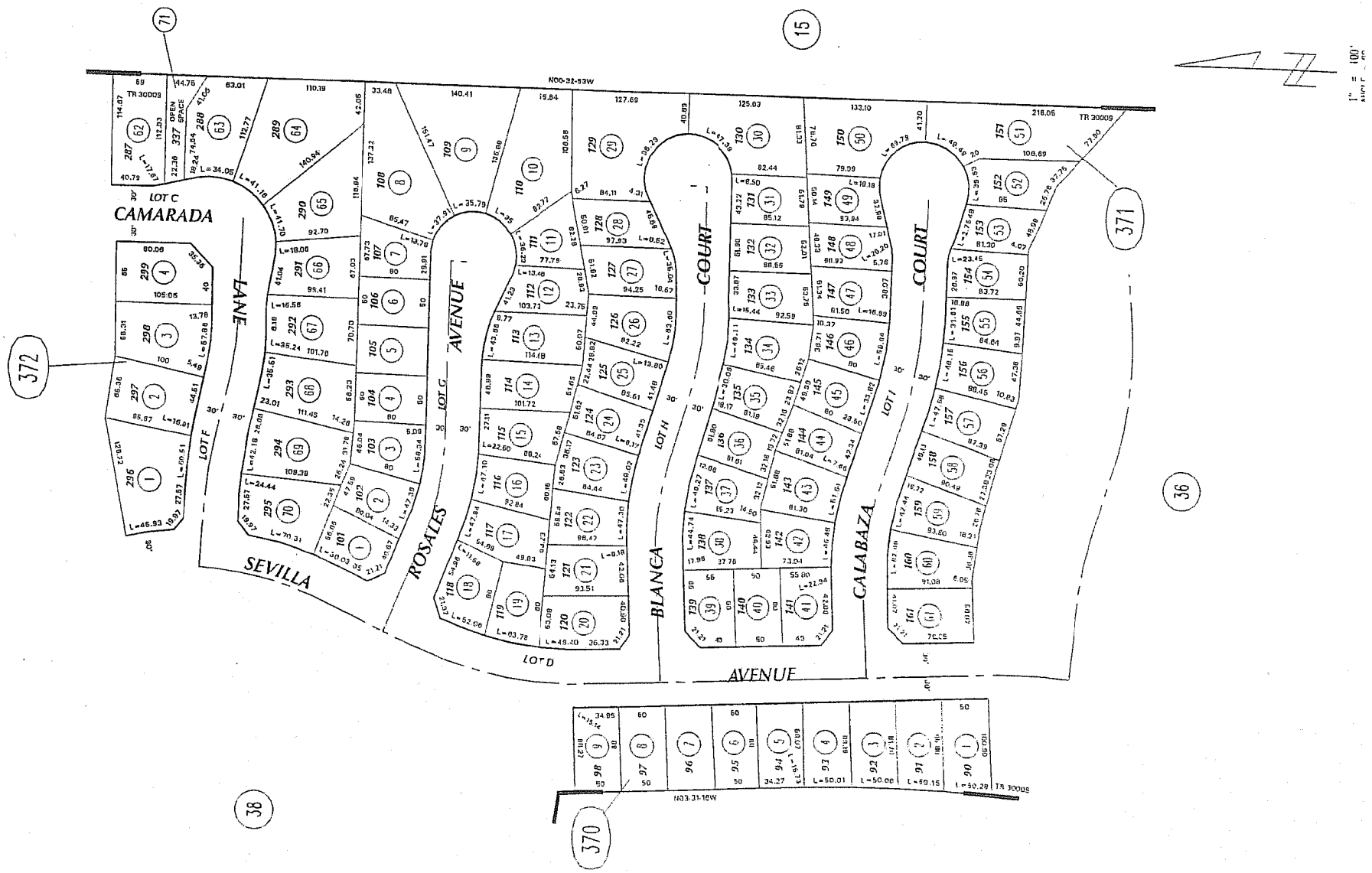
AUG 2 5 2005

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

T.R.A. 094-182

964-37

958-69



ASSESSOR'S MAP BOOK PG 37

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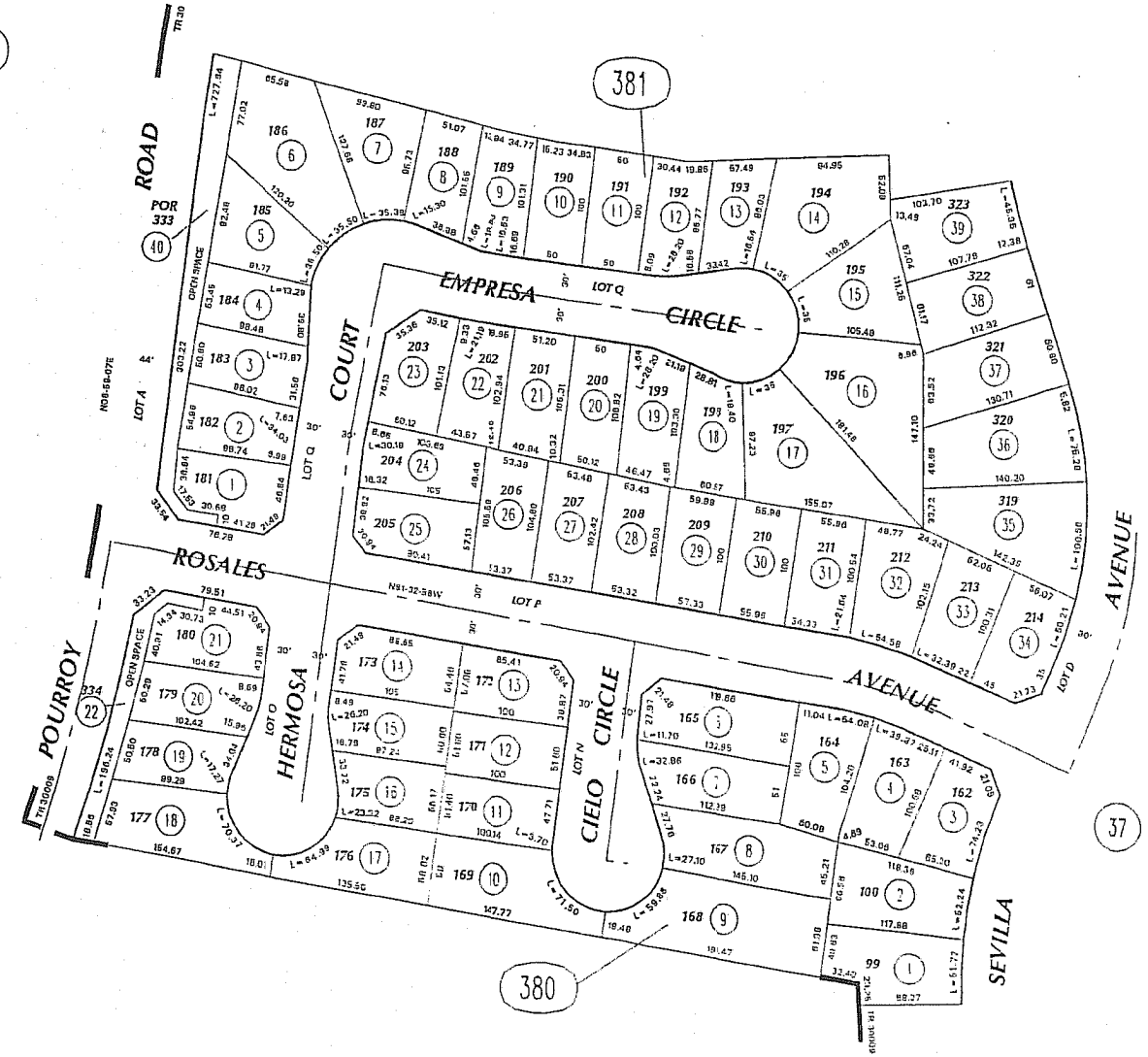
AUG 2 5 2005

POR.N 17 T.7S.,R.2W (39)

T.R.A. 094-182

964-38
958-70

1" = 100'
ANGLE = 0



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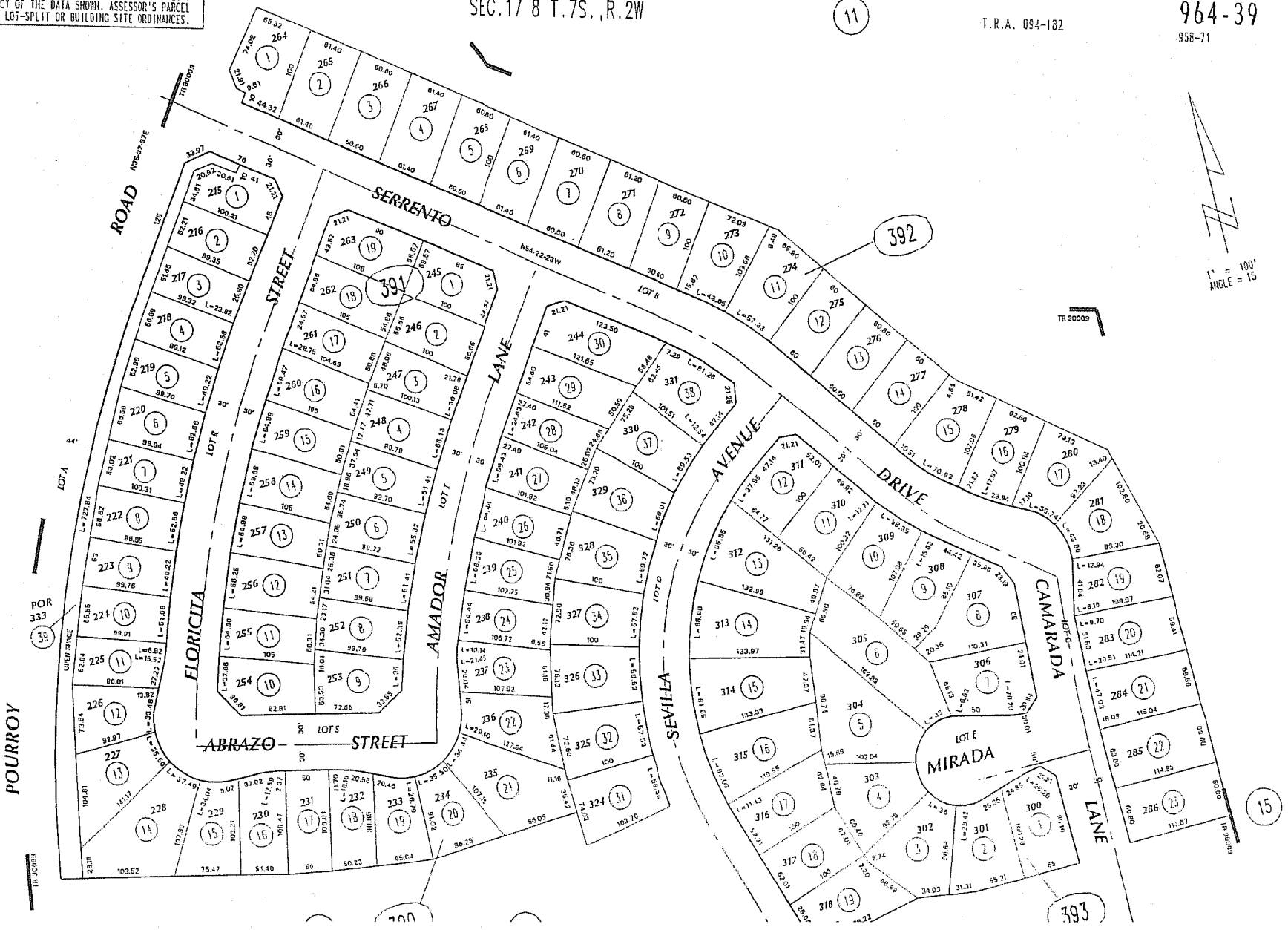
AUG 2 5 2005

SEC.17 8 T.7S.,R.2W

T.R.A. 094-182

964-39

958-71



ASSESSOR'S MAP BK964 PG 39

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AUG 2 5 2005

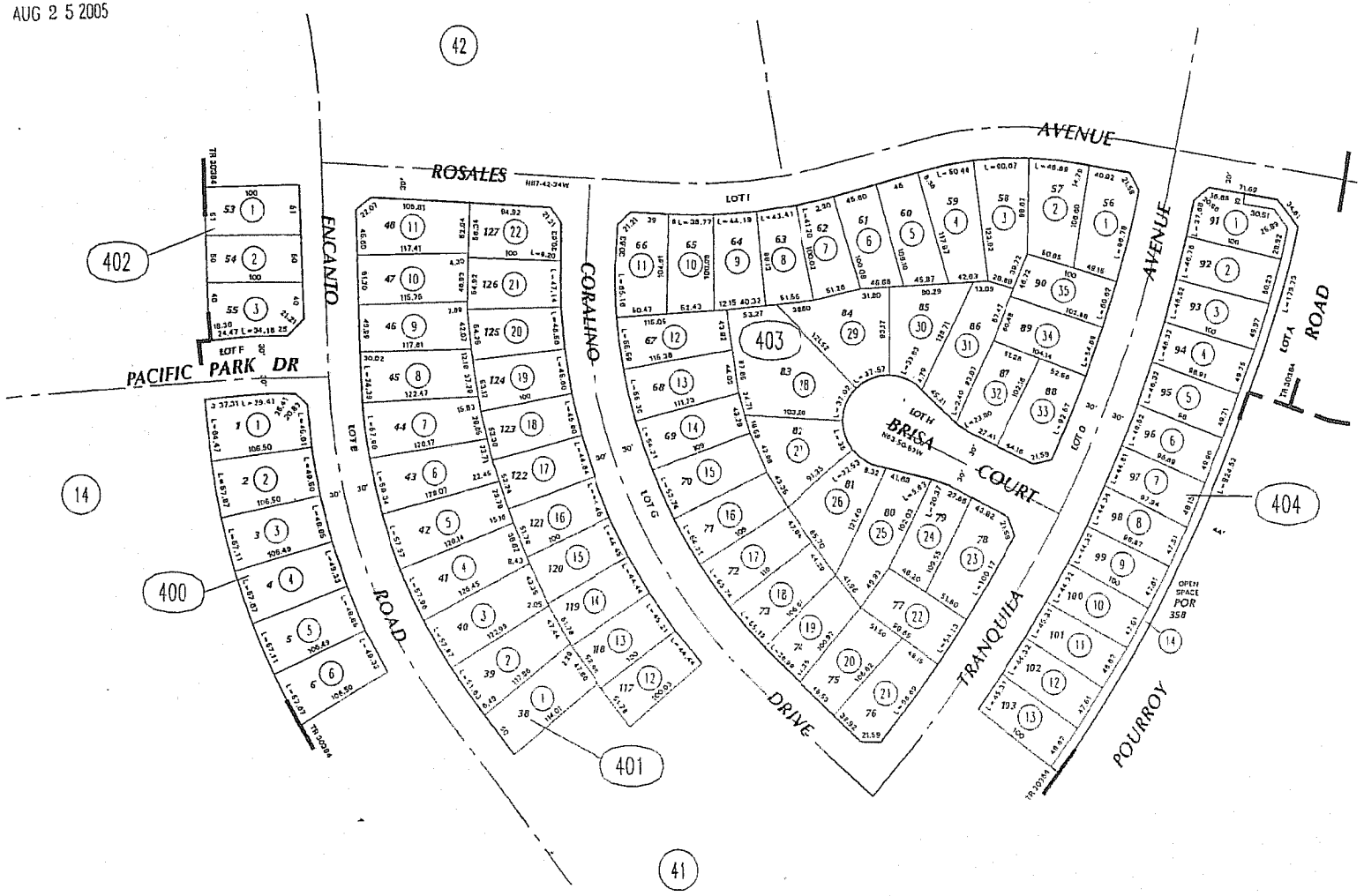
POR.N 17 T.7S. R.2W

T.R.A. 094-182

964-40

958-72

1" = 100'
ANGLE = 0



ASSESSOR'S MAP BK964 PG.40
Riverside County, Calif.

MB 341/88-104 TRACT MAP NO. 30384

Jul 2005

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

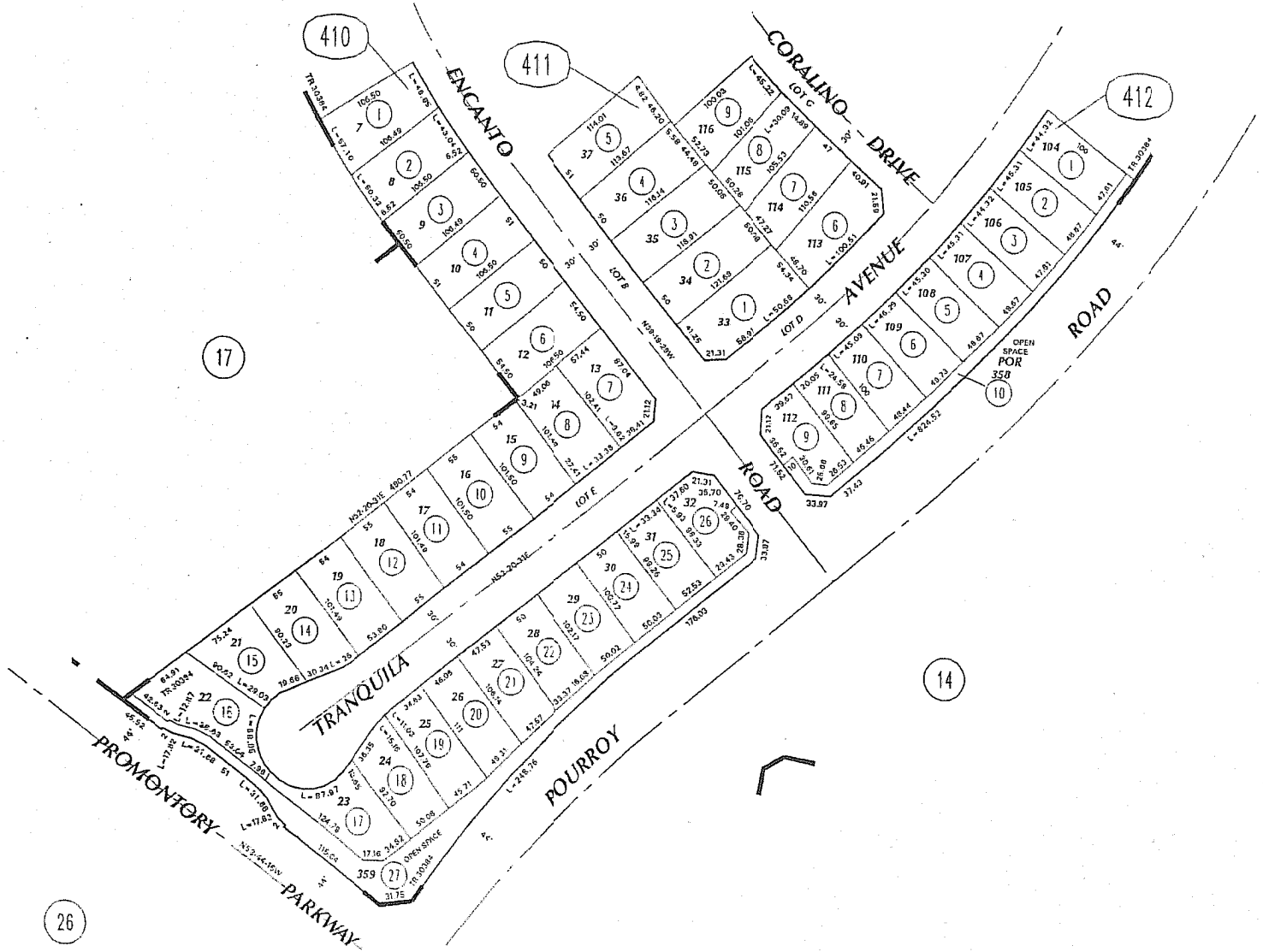
PCR.N 17 T.7S.,R.2W (40)

T.R.A. 094-182

964-41

958-73

1" = 100'
ANGLE = 0



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

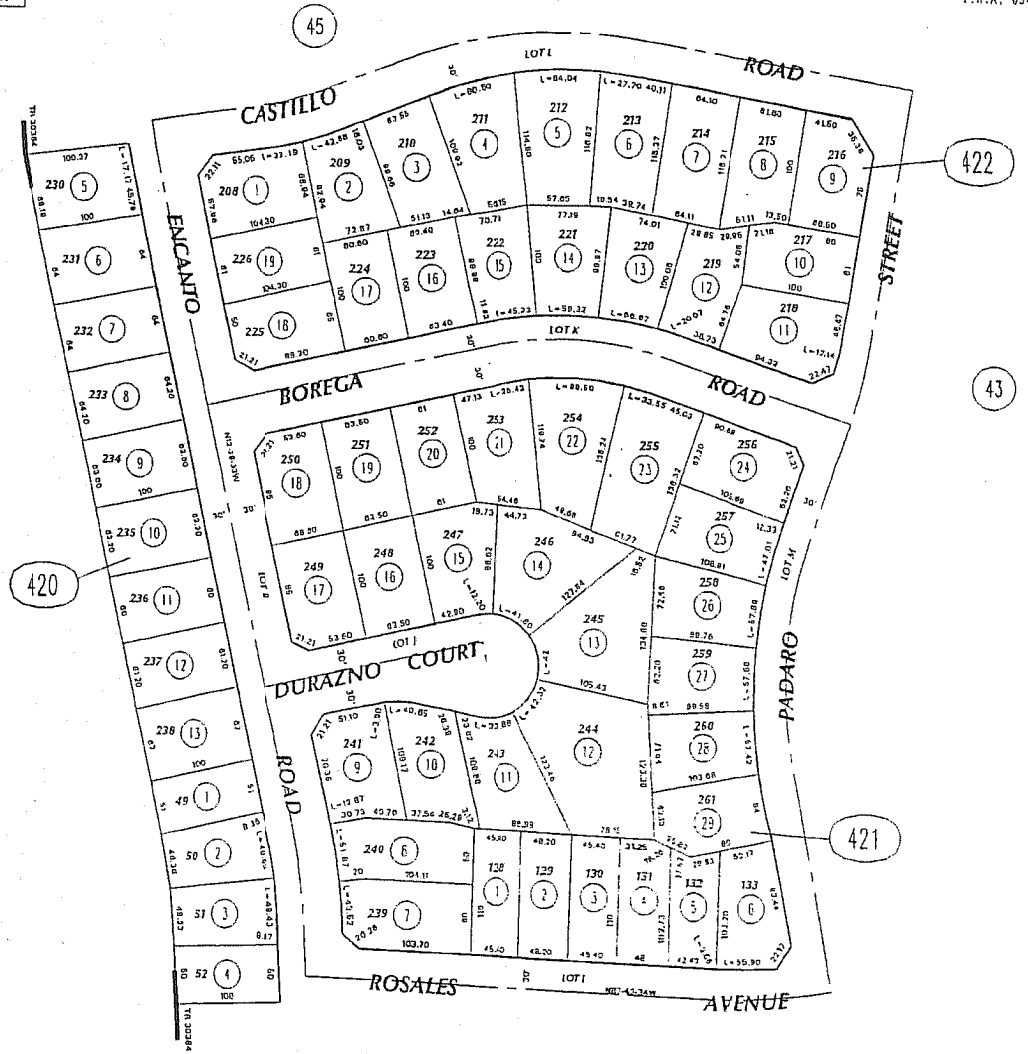
POR.N 17 T.7S.,R.2W.

T.R.A. 094-182

964-42

958-74

1" = 100'
ANGLE = 0



ASSESSOR'S MAP BK964 PG.42
Riverside County, Calif.

MB 341/88-104 TRACT MAP NO. 30384

Jul 2005

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

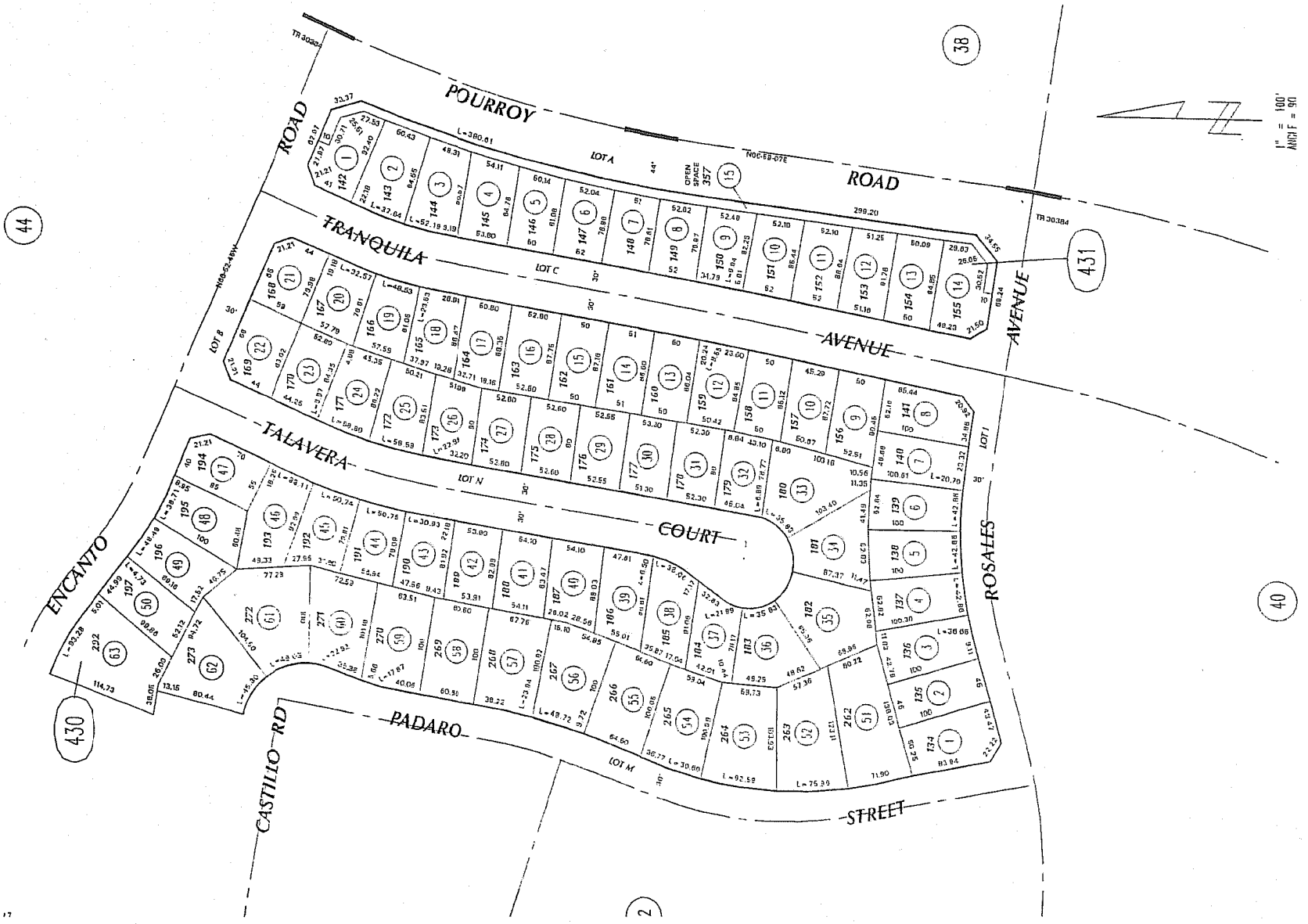
39

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

T.R.A. 094-182

964-43

958-75



ASSESSOR'S MAP BOOK 964 PAGE 43

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AUG 2 5 2005

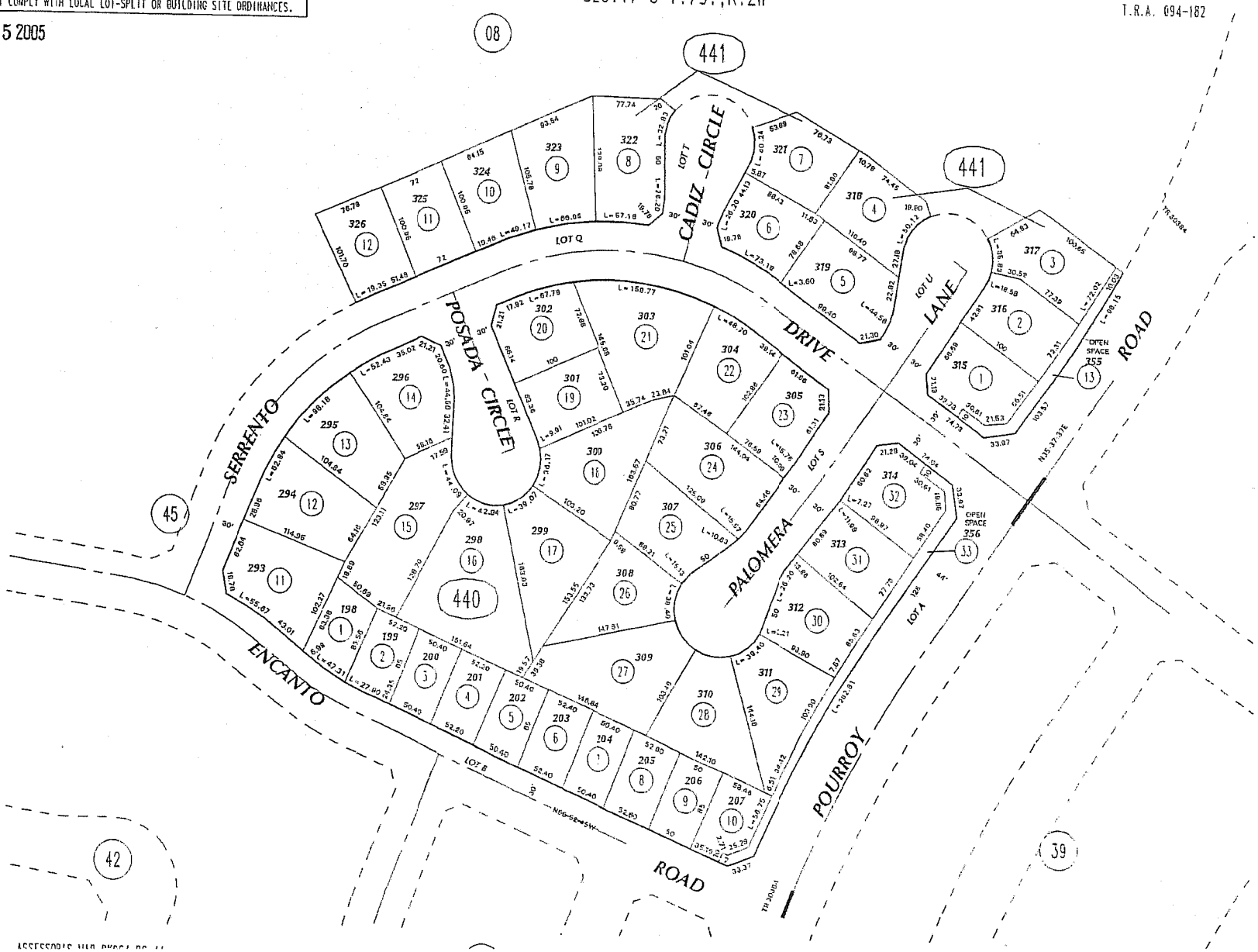
SEC.17 8 T.7S.,R.2W

T.R.A. 094-182

964-44

958-76

1" = 100'
ANGLE = 0



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

08

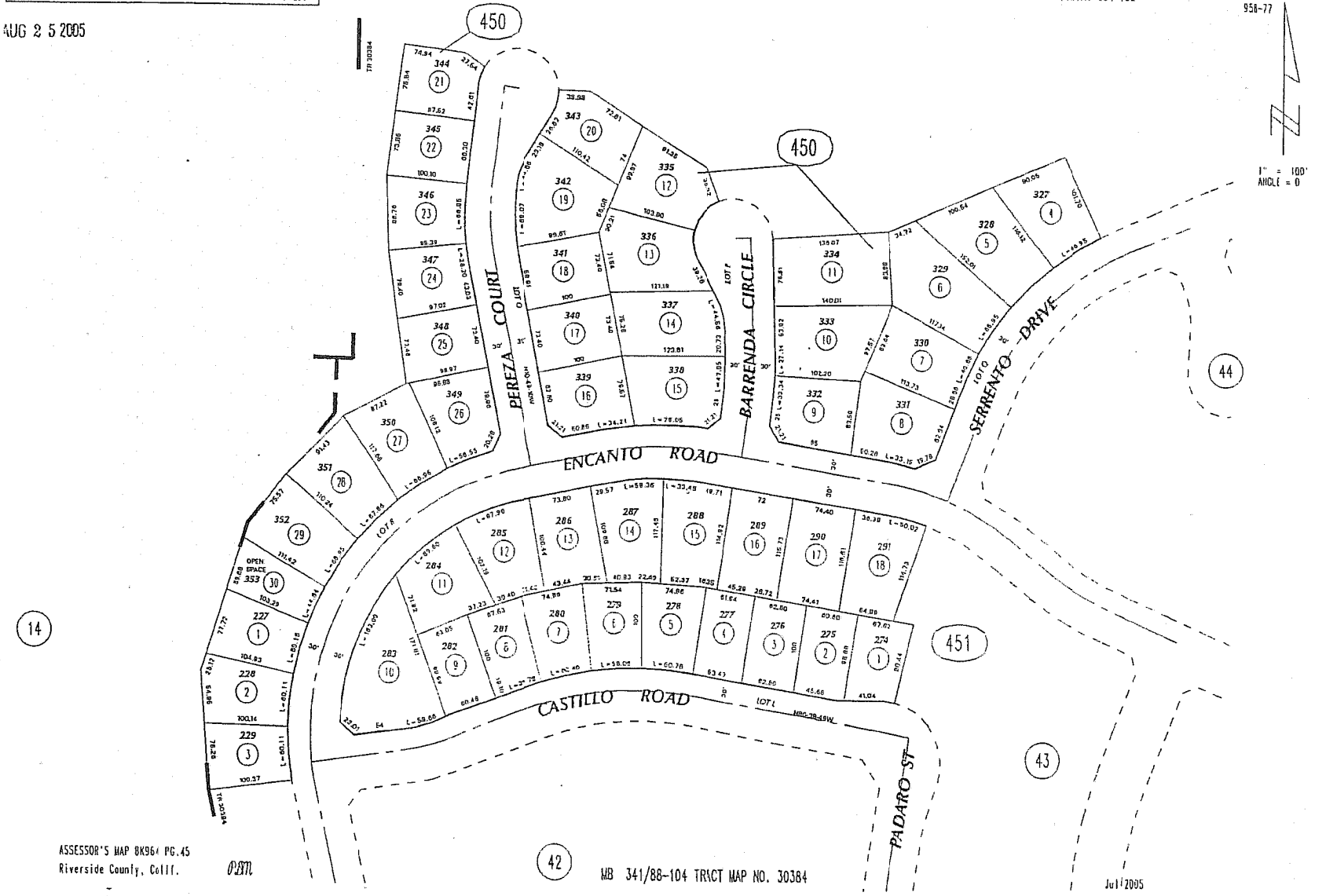
SEC.17 & T.7S.,R.2W

T.R.A. 094-182

964-45

958-77

1" = 100'
ANGLE = 0



ASSESSOR'S MAP BK964 PG.45
Riverside County, Calif.

MB 341/88-104 TRACT MAP NO. 30384

Jul/2005

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 Report

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

County of Riverside
TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
Community Facilities District No. 2002-1 IA-2
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
964-362-012	Kellman Ghyno Kellman Wendy	38493 Magdelena St	Murrieta Ca 92563	2025/26-2	$571.88	
964-371-035	Riutcel Nohora	25060 Hancock Ave # 103219	Murrieta Ca 92562	2025/26-2	$450.08	
964-380-015	Thompson Sidney R Thompson Pau	1646 Mira Mesa Dr	Santa Barbara Ca 93109	2025/26-Both	$900.18	
964-381-032	Baker William Baker Heather	31866 Rosales Ave	Murrieta Ca 92563	2025/26-2	$450.09	
964-381-038	Plog Gregory Perrin	38175 Sevilla Ave	Murrieta Ca 92563	2025/26-Both	$1,490.60	
964-401-006	Xu Jiahui	27 Lawnridge	Trabuco Canyon Ca 92679	2024/25-2	$450.09	
				2025/26-Both	$900.18	
					$1,350.27	*
964-410-012	Espinoza Jaime Bravo Barbara Mar	38521 Tranquila Ave	Murrieta Ca 92563	2025/26-Both	$1,004.76	
964-430-002	Angel Arturo Angel Alida	9419 Steele St	Rosemead Ca 91770	2008/09-2	$606.30	*
964-430-058	Verjat Fabien & Auclerc Amelie Fam	38114 Padaro St	Murrieta Ca 92563	2025/26-2	$703.60	

	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 %
2008/09	683	0	1	1	0.15	$833,127.28	$0.00	$606.30	$606.30	0.07
2024/25	683	0	1	1	0.15	$832,433.60	$0.00	$450.09	$450.09	0.05
2025/26	683	4	8	8	1.17	$832,433.60	$2,147.86	$4,323.52	$6,471.37	0.78
All Years						$2,497,994.48	$2,147.86	$5,379.91	$7,527.76	0.30

Total Number of Unique Delinquent Parcels is: 9

*Over Foreclosure Covenant