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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. 2013-1

August 10, 2026

SPECIAL DISTRICT FINANCING & ADMINISTRATION
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Section 1. SPECIAL DISTRICT OVERVIEW

This Special Tax Levy Report presents the findings of the analysis performed by Special District Financing & Administration, LLC ("SDFA") to determine the fiscal year 2026/27 Special Tax levy requirements for Community Facilities District No. 2013-1 of the Temecula Valley Unified School District (the "School District").

Community Facilities District No. 2013-1 ("CFD No. 2013-1" or "CFD") was formed in May of 2013 to fund school facilities needs generated from the development of the homes within CFD No. 2013-1. CFD No. 2013-1 replaced Community Facilities District No. 2002-1 Improvement Area 3 ("CFD No. 2002-1 IA-3"). As such, the Rate and Method of Apportionment of the Special Tax ("RMA") was amended at the time of formation for CFD No. 2013-1 (see Appendix B, Rate and Method of Apportionment of the Special Tax).

In April 2019, $7,155,000 in Special Tax Bonds were issued. As of July 1, 2026, $6,360,000 remains outstanding. The annual levy of the Special Tax is a constant, non-fluctuating amount per dwelling unit. A One-Time Special Tax – Developed Property – Mitigation Payment was collected at the issuance of each Certificate of Compliance to capture increases in school facilities costs. As this CFD is considered fully developed as of March 2, 2018, the need to collect the One-Time Special Tax – Developed Property – Mitigation Payment Index at the time of Certificate of Compliance issuance is no longer required.

The following table summarizes the fiscal year 2026/27 Special Tax levy for CFD No. 2013-1:

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

Class	Unit Type	Number of Taxable Units	Maximum Special Tax Per Unit Type	Actual Special Tax Levy Per Unit Type	2026/27 CFD Levy Total*
1	Dwelling Unit	117	$1,051.26	$1,051.26	$122,997.42
2	Dwelling Unit	61	$1,121.36	$1,121.36	$68,402.96
3	Dwelling Unit	90	$1,191.44	$1,191.44	$107,229.60
4	Dwelling Unit	0	$1,261.52	$1,261.52	$0.00
5	Dwelling Unit	45	$1,374.22	$1,374.22	$61,839.90
6	Dwelling Unit	82	$1,458.04	$1,458.04	$119,559.28
7	Dwelling Unit	0	$1,543.24	$1,543.24	$0.00
8	Dwelling Unit	47	$1,683.40	$1,683.40	$79,119.80
Undeveloped	Per Acre	0	$10,235.00	$0.00	$0.00
Total:		**442**			**$559,148.96**

*Due to rounding, the levy total shown may not match the parcel listing total.

Section 2. CONTENTS OF THE REPORT

This report provides an analysis of the financial and administrative obligations of Community Facilities District No. 2013-1 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.

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 Prepayment Information Letter, and the payment of the One-Time Special Tax – Developed Property – Mitigation Payment.

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.

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. 2013-1 is a lot or parcel with a building permit issued on or before March 1st. As of March 1, 2018, four hundred and forty-two (442) building permits had been issued and therefore classified as Developed Property. The total projected number of dwelling units at build out for CFD No. 2013-1 is 442. This Community Facilities District is now fully developed.

The Rate and Method of Apportionment of the Special Tax for CFD No. 2013-1 further classifies taxable property into one of eight Land Use Classifications by the habitable building square footage of each dwelling unit.

The following Table II reflects the eight Land Use Classifications within CFD No. 2013-1.

TABLE II
ASSIGNED DWELLING UNITS PER LAND USE CLASSIFICATION

Land Use Classification	Residential Building Square Footage	Actual to 3/2/2018
1	Less than 2,000 Square Feet	117
2	2,000 to 2,249 Square Feet	61
3	2,250 to 2,499 Square Feet	90
4	2,500 to 2,749 Square Feet	0
5	2,750 to 2,999 Square Feet	45
6	3,000 to 3,249 Square Feet	82
7	3,250 to 3,499 Square Feet	0
8	3,500 Square Feet or Greater	47
Total		442

As detailed in Section 4 of the Rate and Method of Apportionment of the Special Tax there is a One-Time Special Tax – Developed Property – Mitigation Payment Index.

The purpose of the One-Time Special Tax – Developed Property – Mitigation Payment Index is to collect the indexing of the Mitigation Payment. 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, 2015. The One Time Special Tax – Developed Property - Mitigation Payment Index for dwelling units within the CFD due at the time of the issuance of a Certificate of Compliance is equal to the current Mitigation Payment less $12,894. This difference is collected by the School District at the issuance of a Certificate of Compliance for each Dwelling Unit.

As this CFD is considered fully developed as of March 2, 2018, the need to collect the One-Time Special Tax – Developed Property – Mitigation Payment Index at the time of Certificate of Compliance issuance is no longer required.

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. 2013-1.

A. ACCOUNT BALANCES

Table III shows the balances of CFD accounts to verify the adequacy of the CFD to pay the September debt service payment. Any excess in the special tax fund after the September payment is made is transferred by the Fiscal Agent to the residual fund to pay for the acquisition and/or construction of school facilities as described in the Fiscal Agent Agreement Section 3.12.

CFD No. 2013-1 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 7 of this report, “Reference Data,” and in detail in the Bond Indenture.

TABLE III
FUNDS AVAILABLE FOR DEBT SERVICE

Account/Fund Balances and Pending Fund Transfers as of June 30, 2026	
Special Tax Fund	$404,740.36
Funds not Reflected	$0.00
Prepayment Account	$0.00
Interest Account	$1,796.03
Principal Account	$0.19
Total Available Funds:	**$406,536.58**
Debt Service Payment Due 09/01/2026	($302,462.50)
Administrative Expense Requirement from prior fiscal year above Administrative Fund Balance	($6,461.10)
Cashflow Contingency for Administration Expenses	($6,800.00)
Estimated Funding of School Facilities on 09/02/2026:	**$90,812.98**

B. DEBT SERVICE REQUIREMENTS

This subsection of the Special Tax Levy Report provides debt service requirements for CFD No. 2013-1. The School District issued Special Tax Bonds for CFD No. 2013-1 in April 2019. Pending debt service payments to be made from available Special Tax monies collected from the prior tax year are not incorporated into the debt service requirements as they are satisfied by current fund balances shown in Table III.

Appendix C contains the current debt service for CFD No. 2013-1.

TABLE IV
DEBT SERVICE REQUIREMENTS

Debt Service Payment Dates	Principal Due	Interest Due	Total Debt Service
March 1, 2027	$0.00	$148,712.50	$148,712.50
September 1, 2027	$160,000.00	$148,712.50	$308,712.50
Total Debt Service:	**$160,000.00**	**$297,425.00**	**$457,425.00**

C. RESERVE FUND REQUIREMENT

For CFD No. 2013-1 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 original principal amount of the Bonds, less original discount if any, plus original issue premium, if any, (ii) Maximum Annual Debt Service on the Bonds, or (iii) 125% of the average Annual Debt Service on the Bonds.

The following Table V calculates the reserve fund requirement, shows the current reserve fund balance and concludes that the reserve fund requirement has been satisfied for the fiscal year 2026/27 Special Tax levy.

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

Description	Amount	
Ten Percent of the Original Proceeds	$715,500.00	
Maximum Annual Debt Service	$457,425.00	
125% of Average Annual Debt Service	$563,460.60	
Reserve Fund Requirement		$457,425.00
Reserve Fund Balance		$457,440.05
Current Year Reserve Fund (Requirement) / Excess		**$15.05**

D. ADMINISTRATIVE EXPENSE REQUIREMENTS

Administrative Expenses associated with the special district are shown below. Such expenses include fees charged by bond counsel, financial advisors and other consultants, as well as the cost of district staff required to administer the special district.

Table VI summarizes the total estimated expenses associated with CFD administration. A brief description of each expense item follows.

TABLE VI ADMINISTRATIVE EXPENSE REQUIREMENTS	
Expense Item	**Total Estimated Fiscal Year 2026/27**
CFD Admin. Fee/District Supervision	$54,000.00
Agency Accounting	$750.00
County of Riverside Tax Collection Fees	$255.26
Delinquency Monitoring/Legal Fees	$1,500.00
Trustee Fees	$2,700.00
CDIAC/ Continuing Disclosure	$3,000
Arbitrage Calculation	$0.00
Contingency	$12,441.00
Total Administrative Expense Requirements:	**$74,646.26**

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.

California Debt and Investment Advisory Commission and Continuing Disclosure Reporting fees include the cost of compliance with Secondary Market Reporting requirements.

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

Contingency is an estimated amount to allow for unforeseen expenses.

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

The following Table VII summarizes the fiscal year 2026/27 aggregate Special Tax levy requirement for CFD No. 2013-1. The RMA prescribes that the Annual Maximum Special Tax – Developed Property be levied in each applicable tax year. Special Taxes collected which are in excess of the current year's debt service requirements, administrative expenses and other designated facilities expenditures are set aside to pay for the construction or acquisition of school facilities as future student generation and capacity needs may dictate.

TABLE VII
SPECIAL TAX LEVY REQUIREMENT

Levy Components	CFD No. 2013-1
Debt Service Requirements from Levy Fiscal Year 2026/27 (Table IV)	$457,425.00
Reserve Fund Requirement / (Excess) (Table V)	($15.05)
Projected Administrative Expense Requirement (Table VI)	$74,646.26
Estimated Fiscal Year 2026/27 Funding of School Facilities*	$27,092.75
Total Assigned Special Tax Levy Fiscal Year 2026/27:	**$559,148.96**

*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 rates shown in Appendix E, the Historical Special Tax Rates.

CFD No. 2013-1 sets the annual Special Tax levy at the maximum Special Tax authorized. The maximum Special Tax authorized is based on the Land Use Classification. The Annual Maximum Special Tax does not escalate.

Appendix G contains the Resolution Authorizing the fiscal year 2026/27 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. 2013-1.

The School District covenanted for the benefit of the owners of the Bonds that it will order, and cause to be commenced as provided below, and thereafter diligently prosecute to judgment (unless such delinquency is theretofore brought current), an action in the Superior Court to foreclose the lien of any Special Tax or installment thereof not paid when due, but only as provided in the following paragraphs.

No later than March 1 and August 1 in each year, the District shall reconcile or cause to be reconciled the amount of Special Taxes levied to the amount of Special Taxes actually theretofore reported by the County as paid and received, and:

1. **Individual Delinquencies**. If the District determines that any single parcel within the District is delinquent in the payment of all or a portion of three (3) 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 forty-five (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.

2. **Aggregate Delinquencies**. If the District determines that (i) the total amount of the delinquent Special Taxes for the prior Fiscal Year for the District (including the total of delinquencies under “Individual Delinquencies” above) exceeds five percent (5%) of the total Special Taxes due and payable for the prior Fiscal Year, and (ii) the Reserve Fund is less than the Reserve Requirement, the District shall notify, or cause to be notified, property owners who are then delinquent in the payment of Special Taxes (and demand immediate payment of the delinquency) within forty-five (45) days of such determination, and shall commence foreclosure proceedings within 120 days of such August 1 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 and shall thereafter diligently proceed with such foreclosure action(s) and/or proceedings in Superior Court to the extent permitted by law.

3. **Limiting Provision.** Notwithstanding the foregoing, however, the District shall not be required to order, or take action upon, the commencement of foreclosure proceedings under subsection (1) and/or (2), above, if such delinquencies, if not remedied, will not result in a draw on the Reserve Fund such that the balance of

funds in the Reserve Fund will fall below the Reserve Requirement and no draw has been made on the Reserve Fund, which has not been restored, such that the Reserve Fund shall be funded to at least the Reserve Requirement.

4. **Additional Limitations.** Notwithstanding any of the foregoing, 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 cost of such foreclosure proceedings.

Source: Fiscal Agent Agreement, Pages 39-40

- As of July 1, 2026, no parcel is over the delinquency covenant for CFD No. 2013-1. In accordance with the covenant, appropriate actions have been taken, if applicable. See Appendix H for the delinquency report.

- As of July 1, 2026, two parcels were delinquent for a total of $1,121.35 for the 2025/26 tax year (Source: Riverside County Secured Paid & Unpaid List which provided information on payments received through June 30, 2026). The total levy for fiscal year 2025/26 was $559,148.96. The difference, or $558,027.61, was collected as of July 1, 2026. The delinquency percentage can be calculated as ($1,121.35/$559,148.96) 0.20%. Appendix H contains the most current delinquency report.

B. CALCULATION OF REBATABLE ARBITRAGE

Pursuant to the terms of the Tax and Non-Arbitrage Certificate of the District, rebate calculations are to be performed within 55 days of the end of the fifth Bond Year and every fifth Bond Year thereafter. The requirements allow for a “small issuer exemption” to be made if the total principal issued by the agency does not exceed fifteen million dollars. The School District verified that they did not exceed this threshold. As such, the obligation to perform such calculations does not apply.

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. 2013-1 Special Tax Bonds issued in April 2019 are subject to the filing of the Yearly Fiscal Status Report and an Annual Debt Transparency Report. The School District is in compliance by filing as required and posting the reports 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 2019 Special Tax 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. 2013-1 was formed, the authority to form an Appeals Board was established. The Appeals Board is a three-member panel of School District staff that interprets any ambiguity found in the language of the Rate and Method of Apportionment of the Special Tax. Concerns regarding the application of the Special Tax may be brought to the Appeals Board by property owners within the CFD. The decisions of the Appeals Board are then taken to the Board of the School District.

B. ADMINISTRATIVE ACTIVITIES

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

1. **Direct Billed Parcels.** SDFA anticipates no direct 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. **Prepayment Information Letter.** A Prepayment Information Letter will be provided upon request.

4. **One-Time Special Tax Developed Property – Mitigation Payment Index.** The purpose of the One-Time Special Tax – Developed Property – Mitigation Payment Index is to collect the indexing of the Mitigation Payment. The One-Time Special Tax – Developed Property – Mitigation Payment Index is calculated annually by the CFD administrator as early as possible before March 1 starting March 1, 2015. The One Time Special Tax – Developed Property - Mitigation Payment Index for dwelling units within the CFD due at the time of the issuance of a Certificate of Compliance is equal to the current Mitigation Payment less $12,894. This difference

is collected by the School District at the issuance of a Certificate of Compliance for each Dwelling Unit.

As this CFD is considered fully developed as of March 2, 2018, the need to collect the One-Time Special Tax – Developed Property – Mitigation Payment Index at the time of Certificate of Compliance issuance is no longer required.

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. 2013-1:

TABLE VIII
FORMATION SUMMARY DATA

Proceedings Item	Date & Resolution No.
Resolution of Intention to Establish	2012-13/33
Date of ROI to Establish	05/07/2013
Resolution of Formation	2012-13/44
Date of Resolution of Formation	06/18/2013
Date of Special Election	06/18/2013
County Fund Number	68-6535

3. **District Boundaries.** Appendix F contains the original boundary map and current Assessor's parcel maps for Community Facilities District No. 2013-1.

B. DEBT-ISSUANCE INFORMATION

The following table shows information applicable to the Bond issuance for Community Facilities District No. 2013-1:

TABLE IX
DEBT-ISSUANCE INFORMATION
2019 SPECIAL TAX BONDS

Proceeding Items	CFD No. 2013-1
Issuance Date of Bonds	04/17/2019
Final Maturity Date	09/01/2049
Special Tax Bond Issue Amount	$7,155,000.00
Interest Rate Range	3.00% to 5.00%
Arbitrage Yield (Form 8038 Statistics) - Stifel	3.20%
Payment Dates	March 1 & September 1
Subject to Arbitrage Calculation	To Be Determined
Additional Capacity	Refunding or Subordinate Bonds Only

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
Community Facilities District No. 2013-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
36376	109	964-080-031	$0.00	$0.00
36376	110	964-080-032	$0.00	$0.00
36376	116	964-080-033	$0.00	$0.00
36376-1	1	964-560-001	$1,191.44	$1,191.44
36376-1	2	964-560-002	$1,458.04	$1,458.04
36376-1	3	964-560-003	$1,683.40	$1,683.40
36376-1	4	964-560-004	$1,051.26	$1,051.26
36376-1	5	964-560-005	$1,374.22	$1,374.22
36376-1	6	964-560-006	$1,458.04	$1,458.04
36376-1	7	964-560-007	$1,051.26	$1,051.26
36376-1	8	964-560-008	$1,683.40	$1,683.40
36376-1	9	964-560-009	$1,458.04	$1,458.04
36376-1	10	964-560-010	$1,458.04	$1,458.04
36376-1	11	964-560-011	$1,458.04	$1,458.04
36376-1	12	964-560-012	$1,374.22	$1,374.22
36376-1	13	964-560-013	$1,458.04	$1,458.04
36376-1	14	964-560-014	$1,683.40	$1,683.40
36376-1	15	964-560-015	$1,458.04	$1,458.04
36376-1	16	964-560-016	$1,051.26	$1,051.26
36376-1	340	964-560-017	$0.00	$0.00
36376-1	17	964-561-001	$1,458.04	$1,458.04
36376-1	18	964-561-002	$1,051.26	$1,051.26
36376-1	19	964-561-003	$1,458.04	$1,458.04
36376-1	20	964-561-004	$1,683.40	$1,683.40
36376-1	21	964-561-005	$1,051.26	$1,051.26
36376-1	22	964-561-006	$1,458.04	$1,458.04
36376-1	23	964-561-007	$1,458.04	$1,458.04
36376-1	24	964-561-008	$1,051.26	$1,051.26
36376-1	25	964-561-009	$1,683.40	$1,683.40
36376-1	26	964-561-010	$1,458.04	$1,458.04
36376-1	27	964-561-011	$1,458.04	$1,458.04
36376-1	28	964-561-012	$1,051.26	$1,051.26
36376-1	29	964-561-013	$1,683.40	$1,683.40
36376-1	30	964-561-014	$1,458.04	$1,458.04
36376-1	31	964-561-015	$1,051.26	$1,051.26
36376-1	32	964-561-016	$1,191.44	$1,191.44
36376-1	33	964-561-017	$1,374.22	$1,374.22
36376-1	34	964-561-018	$1,191.44	$1,191.44
36376-1	35	964-561-019	$1,683.40	$1,683.40
36376-1	36	964-561-020	$1,458.04	$1,458.04
36376-1	37	964-561-021	$1,051.26	$1,051.26
36376-1	38	964-561-022	$1,683.40	$1,683.40

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36376-1	39	964-561-023	$1,051.26	$1,051.26
36376-1	40	964-561-024	$1,683.40	$1,683.40
36376-1	41	964-561-025	$1,458.04	$1,458.04
36376-1	42	964-561-026	$1,051.26	$1,051.26
36376-1	43	964-561-027	$1,458.04	$1,458.04
36376-1	44	964-561-028	$1,051.26	$1,051.26
36376-1	45	964-561-029	$1,683.40	$1,683.40
36376-1	341	964-561-030	$0.00	$0.00
36376-1	342	964-561-031	$0.00	$0.00
36376-1	343	964-561-032	$0.00	$0.00
36376-1	349	964-561-033	$0.00	$0.00
36376-1	345	964-562-001	$0.00	$0.00
36376-1	46	964-570-001	$1,683.40	$1,683.40
36376-1	47	964-570-002	$1,051.26	$1,051.26
36376-1	48	964-570-003	$1,458.04	$1,458.04
36376-1	49	964-570-004	$1,683.40	$1,683.40
36376-1	50	964-570-005	$1,458.04	$1,458.04
36376-1	51	964-570-006	$1,051.26	$1,051.26
36376-1	350	964-570-007	$0.00	$0.00
36376-1	52	964-571-001	$1,051.26	$1,051.26
36376-1	53	964-571-002	$1,374.22	$1,374.22
36376-1	54	964-571-003	$1,191.44	$1,191.44
36376-1	55	964-571-004	$1,374.22	$1,374.22
36376-1	56	964-571-005	$1,051.26	$1,051.26
36376-1	57	964-571-006	$1,374.22	$1,374.22
36376-1	58	964-571-007	$1,051.26	$1,051.26
36376-1	59	964-571-008	$1,458.04	$1,458.04
36376-1	60	964-571-009	$1,374.22	$1,374.22
36376-1	61	964-571-010	$1,051.26	$1,051.26
36376-1	62	964-571-011	$1,051.26	$1,051.26
36376-1	63	964-571-012	$1,374.22	$1,374.22
36376-1	64	964-571-013	$1,191.44	$1,191.44
36376-1	65	964-571-014	$1,458.04	$1,458.04
36376-1	66	964-571-015	$1,051.26	$1,051.26
36376-1	67	964-571-016	$1,374.22	$1,374.22
36376-1	68	964-571-017	$1,051.26	$1,051.26
36376-1	69	964-571-018	$1,051.26	$1,051.26
36376-1	70	964-571-019	$1,374.22	$1,374.22
36376-1	71	964-571-020	$1,458.04	$1,458.04
36376-1	72	964-571-021	$1,374.22	$1,374.22
36376-1	73	964-571-022	$1,191.44	$1,191.44
36376-1	74	964-571-023	$1,051.26	$1,051.26

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36376-1	75	964-571-024	$1,374.22	$1,374.22
36376-1	76	964-571-025	$1,051.26	$1,051.26
36376-1	77	964-571-026	$1,191.44	$1,191.44
36376-1	78	964-571-027	$1,051.26	$1,051.26
36376-1	79	964-571-028	$1,374.22	$1,374.22
36376-1	80	964-571-029	$1,191.44	$1,191.44
36376-1	81	964-571-030	$1,374.22	$1,374.22
36376-1	82	964-571-031	$1,191.44	$1,191.44
36376-1	83	964-571-032	$1,191.44	$1,191.44
36376-1	84	964-571-033	$1,051.26	$1,051.26
36376-1	85	964-571-034	$1,374.22	$1,374.22
36376-1	N/A	964-571-035	$0.00	$0.00
36376-1	158	964-572-001	$1,374.22	$1,374.22
36376-1	159	964-572-002	$1,458.04	$1,458.04
36376-1	160	964-572-003	$1,374.22	$1,374.22
36376-1	161	964-572-004	$1,191.44	$1,191.44
36376-1	162	964-572-005	$1,374.22	$1,374.22
36376-1	163	964-572-006	$1,191.44	$1,191.44
36376-1	164	964-572-007	$1,374.22	$1,374.22
36376-1	165	964-572-008	$1,458.04	$1,458.04
36376-1	166	964-572-009	$1,458.04	$1,458.04
36376-1	167	964-572-010	$1,051.26	$1,051.26
36376-1	168	964-572-011	$1,458.04	$1,458.04
36376-1	169	964-572-012	$1,051.26	$1,051.26
36376-1	170	964-572-013	$1,458.04	$1,458.04
36376-1	171	964-572-014	$1,051.26	$1,051.26
36376-1	172	964-572-015	$1,374.22	$1,374.22
36376-1	173	964-572-016	$1,458.04	$1,458.04
36376-1	174	964-572-017	$1,191.44	$1,191.44
36376-1	175	964-572-018	$1,051.26	$1,051.26
36376-1	176	964-572-019	$1,458.04	$1,458.04
36376-1	177	964-572-020	$1,374.22	$1,374.22
36376-1	178	964-572-021	$1,051.26	$1,051.26
36376-1	179	964-572-022	$1,374.22	$1,374.22
36376-1	180	964-572-023	$1,458.04	$1,458.04
36376-1	181	964-572-024	$1,374.22	$1,374.22
36376-1	182	964-572-025	$1,191.44	$1,191.44
36376-1	183	964-572-026	$1,051.26	$1,051.26
36376-1	184	964-572-027	$1,374.22	$1,374.22
36376-1	185	964-572-028	$1,051.26	$1,051.26
36376-1	186	964-572-029	$1,191.44	$1,191.44
36376-1	187	964-572-030	$1,374.22	$1,374.22

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36376-1	188	964-572-031	$1,051.26	$1,051.26
36376-1	189	964-572-032	$1,374.22	$1,374.22
36376-1	190	964-572-033	$1,374.22	$1,374.22
36376-1	191	964-572-034	$1,458.04	$1,458.04
36376-1	192	964-572-035	$1,051.26	$1,051.26
36376-1	193	964-572-036	$1,191.44	$1,191.44
36376-1	194	964-572-037	$1,458.04	$1,458.04
36376-1	195	964-572-038	$1,374.22	$1,374.22
36376-1	196	964-572-039	$1,458.04	$1,458.04
36376-1	197	964-572-040	$1,051.26	$1,051.26
36376-1	198	964-572-041	$1,374.22	$1,374.22
36376-1	199	964-572-042	$1,458.04	$1,458.04
36376-1	200	964-572-043	$1,051.26	$1,051.26
36376-1	201	964-572-044	$1,458.04	$1,458.04
36376-1	202	964-572-045	$1,374.22	$1,374.22
36376-1	203	964-572-046	$1,051.26	$1,051.26
36376-1	204	964-572-047	$1,458.04	$1,458.04
36376-1	205	964-572-048	$1,683.40	$1,683.40
36376-1	206	964-572-049	$1,051.26	$1,051.26
36376-1	215	964-573-001	$1,191.44	$1,191.44
36376-1	216	964-573-002	$1,374.22	$1,374.22
36376-1	217	964-573-003	$1,051.26	$1,051.26
36376-1	218	964-573-004	$1,458.04	$1,458.04
36376-1	219	964-573-005	$1,374.22	$1,374.22
36376-1	220	964-573-006	$1,458.04	$1,458.04
36376-1	221	964-573-007	$1,191.44	$1,191.44
36376-1	222	964-573-008	$1,458.04	$1,458.04
36376-1	223	964-573-009	$1,051.26	$1,051.26
36376-1	224	964-573-010	$1,458.04	$1,458.04
36376-1	225	964-573-011	$1,374.22	$1,374.22
36376-1	226	964-573-012	$1,051.26	$1,051.26
36376-1	227	964-573-013	$1,191.44	$1,191.44
36376-1	228	964-573-014	$1,051.26	$1,051.26
36376-1	229	964-573-015	$1,374.22	$1,374.22
36376-1	230	964-573-016	$1,051.26	$1,051.26
36376-1	231	964-573-017	$1,458.04	$1,458.04
36376-1	232	964-573-018	$1,374.22	$1,374.22
36376-1	233	964-573-019	$1,374.22	$1,374.22
36376-1	234	964-573-020	$1,191.44	$1,191.44
36376-1	235	964-573-021	$1,051.26	$1,051.26
36376-1	236	964-573-022	$1,683.40	$1,683.40
36376-1	237	964-573-023	$1,051.26	$1,051.26

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36376-1	238	964-573-024	$1,458.04	$1,458.04
36376-1	239	964-573-025	$1,683.40	$1,683.40
36376-1	240	964-573-026	$1,458.04	$1,458.04
36376-1	241	964-573-027	$1,051.26	$1,051.26
36376-1	242	964-574-001	$1,683.40	$1,683.40
36376-1	243	964-574-002	$1,458.04	$1,458.04
36376-1	244	964-574-003	$1,051.26	$1,051.26
36376-1	245	964-574-004	$1,458.04	$1,458.04
36376-1	246	964-574-005	$1,051.26	$1,051.26
36376-1	247	964-574-006	$1,683.40	$1,683.40
36376-1	248	964-574-007	$1,683.40	$1,683.40
36376-1	249	964-574-008	$1,051.26	$1,051.26
36376-1	250	964-574-009	$1,458.04	$1,458.04
36376-1	251	964-574-010	$1,051.26	$1,051.26
36376-1	252	964-574-011	$1,683.40	$1,683.40
36376-1	253	964-574-012	$1,458.04	$1,458.04
36376-1	344	964-574-013	$0.00	$0.00
36376-1	86	964-580-001	$1,051.26	$1,051.26
36376-1	87	964-580-002	$1,458.04	$1,458.04
36376-1	88	964-580-003	$1,051.26	$1,051.26
36376-1	89	964-580-004	$1,191.44	$1,191.44
36376-1	90	964-580-005	$1,121.36	$1,121.36
36376-1	91	964-580-006	$1,051.26	$1,051.26
36376-1	92	964-580-007	$1,191.44	$1,191.44
36376-1	93	964-580-008	$1,121.36	$1,121.36
36376-1	94	964-580-009	$1,191.44	$1,191.44
36376-1	95	964-580-010	$1,051.26	$1,051.26
36376-1	96	964-580-011	$1,121.36	$1,121.36
36376-1	97	964-580-012	$1,191.44	$1,191.44
36376-1	98	964-580-013	$1,121.36	$1,121.36
36376-1	99	964-580-014	$1,051.26	$1,051.26
36376-1	100	964-580-015	$1,121.36	$1,121.36
36376-1	101	964-580-016	$1,191.44	$1,191.44
36376-1	102	964-580-017	$1,121.36	$1,121.36
36376-1	103	964-580-018	$1,191.44	$1,191.44
36376-1	104	964-580-019	$1,051.26	$1,051.26
36376-1	324	964-580-020	$1,121.36	$1,121.36
36376-1	325	964-580-021	$1,051.26	$1,051.26
36376-1	326	964-580-022	$1,191.44	$1,191.44
36376-1	327	964-580-023	$1,051.26	$1,051.26
36376-1	328	964-580-024	$1,121.36	$1,121.36
36376-1	329	964-580-025	$1,051.26	$1,051.26

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36376-1	330	964-580-026	$1,121.36	$1,121.36
36376-1	331	964-580-027	$1,191.44	$1,191.44
36376-1	332	964-580-028	$1,191.44	$1,191.44
36376-1	333	964-580-029	$1,121.36	$1,121.36
36376-1	334	964-580-030	$1,191.44	$1,191.44
36376-1	335	964-580-031	$1,051.26	$1,051.26
36376-1	336	964-580-032	$1,121.36	$1,121.36
36376-1	337	964-580-033	$1,191.44	$1,191.44
36376-1	338	964-580-034	$1,121.36	$1,121.36
36376-1	339	964-580-035	$1,191.44	$1,191.44
36376-1	347	964-580-036	$0.00	$0.00
36376-1	N/A	964-580-037	$0.00	$0.00
36376-1	105	964-581-001	$1,191.44	$1,191.44
36376-1	106	964-581-002	$1,121.36	$1,121.36
36376-1	107	964-581-003	$1,191.44	$1,191.44
36376-1	108	964-581-004	$1,051.26	$1,051.26
36376-1	109	964-581-005	$1,121.36	$1,121.36
36376-1	110	964-581-006	$1,051.26	$1,051.26
36376-1	111	964-581-007	$1,121.36	$1,121.36
36376-1	112	964-581-008	$1,191.44	$1,191.44
36376-1	113	964-581-009	$1,121.36	$1,121.36
36376-1	114	964-581-010	$1,051.26	$1,051.26
36376-1	115	964-581-011	$1,191.44	$1,191.44
36376-1	116	964-581-012	$1,191.44	$1,191.44
36376-1	117	964-581-013	$1,051.26	$1,051.26
36376-1	118	964-581-014	$1,121.36	$1,121.36
36376-1	119	964-581-015	$1,191.44	$1,191.44
36376-1	120	964-581-016	$1,121.36	$1,121.36
36376-1	121	964-581-017	$1,051.26	$1,051.26
36376-1	122	964-581-018	$1,191.44	$1,191.44
36376-1	123	964-581-019	$1,121.36	$1,121.36
36376-1	124	964-581-020	$1,191.44	$1,191.44
36376-1	125	964-581-021	$1,121.36	$1,121.36
36376-1	126	964-581-022	$1,191.44	$1,191.44
36376-1	127	964-581-023	$1,051.26	$1,051.26
36376-1	128	964-581-024	$1,121.36	$1,121.36
36376-1	129	964-581-025	$1,191.44	$1,191.44
36376-1	130	964-581-026	$1,121.36	$1,121.36
36376-1	131	964-581-027	$1,051.26	$1,051.26
36376-1	132	964-581-028	$1,121.36	$1,121.36
36376-1	133	964-581-029	$1,191.44	$1,191.44
36376-1	134	964-581-030	$1,374.22	$1,374.22

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36376-1	135	964-581-031	$1,191.44	$1,191.44
36376-1	136	964-581-032	$1,458.04	$1,458.04
36376-1	137	964-581-033	$1,374.22	$1,374.22
36376-1	138	964-581-034	$1,191.44	$1,191.44
36376-1	139	964-581-035	$1,374.22	$1,374.22
36376-1	140	964-581-036	$1,458.04	$1,458.04
36376-1	141	964-581-037	$1,374.22	$1,374.22
36376-1	142	964-581-038	$1,374.22	$1,374.22
36376-1	143	964-581-039	$1,191.44	$1,191.44
36376-1	144	964-581-040	$1,051.26	$1,051.26
36376-1	145	964-581-041	$1,458.04	$1,458.04
36376-1	146	964-581-042	$1,051.26	$1,051.26
36376-1	147	964-581-043	$1,191.44	$1,191.44
36376-1	148	964-581-044	$1,121.36	$1,121.36
36376-1	149	964-581-045	$1,191.44	$1,191.44
36376-1	150	964-581-046	$1,121.36	$1,121.36
36376-1	151	964-581-047	$1,191.44	$1,191.44
36376-1	152	964-581-048	$1,121.36	$1,121.36
36376-1	153	964-581-049	$1,191.44	$1,191.44
36376-1	354	964-581-050	$0.00	$0.00
36376-1	157	964-590-001	$1,191.44	$1,191.44
36376-1	156	964-590-002	$1,121.36	$1,121.36
36376-1	155	964-590-003	$1,374.22	$1,374.22
36376-1	154	964-590-004	$1,191.44	$1,191.44
36376-1	207	964-590-005	$1,683.40	$1,683.40
36376-1	208	964-590-006	$1,458.04	$1,458.04
36376-1	209	964-590-007	$1,683.40	$1,683.40
36376-1	210	964-590-008	$1,051.26	$1,051.26
36376-1	211	964-591-001	$1,683.40	$1,683.40
36376-1	212	964-591-002	$1,051.26	$1,051.26
36376-1	213	964-591-003	$1,458.04	$1,458.04
36376-1	214	964-591-004	$1,683.40	$1,683.40
36376-1	351	964-591-005	$0.00	$0.00
36376-1	254	964-592-001	$1,458.04	$1,458.04
36376-1	255	964-592-002	$1,051.26	$1,051.26
36376-1	256	964-592-003	$1,683.40	$1,683.40
36376-1	257	964-592-004	$1,458.04	$1,458.04
36376-1	258	964-592-005	$1,458.04	$1,458.04
36376-1	259	964-592-006	$1,051.26	$1,051.26
36376-1	260	964-592-007	$1,683.40	$1,683.40
36376-1	261	964-592-008	$1,683.40	$1,683.40
36376-1	262	964-592-009	$1,051.26	$1,051.26

Temecula Valley Unified School District
Community Facilities District No. 2013-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
36376-1	263	964-592-010	$1,458.04	$1,458.04
36376-1	264	964-592-011	$1,683.40	$1,683.40
36376-1	265	964-592-012	$1,458.04	$1,458.04
36376-1	266	964-592-013	$1,683.40	$1,683.40
36376-1	267	964-592-014	$1,051.26	$1,051.26
36376-1	268	964-592-015	$1,458.04	$1,458.04
36376-1	269	964-592-016	$1,683.40	$1,683.40
36376-1	270	964-592-017	$1,458.04	$1,458.04
36376-1	271	964-592-018	$1,051.26	$1,051.26
36376-1	272	964-592-019	$1,683.40	$1,683.40
36376-1	273	964-592-020	$1,458.04	$1,458.04
36376-1	274	964-592-021	$1,051.26	$1,051.26
36376-1	275	964-592-022	$1,683.40	$1,683.40
36376-1	276	964-592-023	$1,374.22	$1,374.22
36376-1	277	964-592-024	$1,458.04	$1,458.04
36376-1	346	964-592-025	$0.00	$0.00
36376-1	352	964-592-026	$0.00	$0.00
36376-1	353	964-592-027	$0.00	$0.00
36376-1	278	964-593-001	$1,051.26	$1,051.26
36376-1	279	964-593-002	$1,683.40	$1,683.40
36376-1	280	964-593-003	$1,683.40	$1,683.40
36376-1	281	964-593-004	$1,458.04	$1,458.04
36376-1	282	964-593-005	$1,458.04	$1,458.04
36376-1	283	964-593-006	$1,683.40	$1,683.40
36376-1	284	964-593-007	$1,051.26	$1,051.26
36376-1	285	964-593-008	$1,683.40	$1,683.40
36376-1	286	964-593-009	$1,458.04	$1,458.04
36376-1	287	964-593-010	$1,683.40	$1,683.40
36376-1	288	964-593-011	$1,458.04	$1,458.04
36376-1	289	964-593-012	$1,051.26	$1,051.26
36376-1	290	964-593-013	$1,683.40	$1,683.40
36376-1	291	964-593-014	$1,458.04	$1,458.04
36376-1	292	964-593-015	$1,683.40	$1,683.40
36376-1	293	964-593-016	$1,051.26	$1,051.26
36376-1	294	964-593-017	$1,458.04	$1,458.04
36376-1	295	964-593-018	$1,683.40	$1,683.40
36376-1	296	964-593-019	$1,051.26	$1,051.26
36376-1	297	964-593-020	$1,458.04	$1,458.04
36376-1	298	964-593-021	$1,683.40	$1,683.40
36376-1	299	964-593-022	$1,458.04	$1,458.04
36376-1	300	964-593-023	$1,121.36	$1,121.36
36376-1	301	964-593-024	$1,051.26	$1,051.26

Temecula Valley Unified School District
Community Facilities District No. 2013-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
36376-1	302	964-593-025	$1,191.44	$1,191.44
36376-1	303	964-593-026	$1,121.36	$1,121.36
36376-1	304	964-593-027	$1,191.44	$1,191.44
36376-1	305	964-593-028	$1,051.26	$1,051.26
36376-1	306	964-593-029	$1,191.44	$1,191.44
36376-1	307	964-593-030	$1,121.36	$1,121.36
36376-1	308	964-593-031	$1,051.26	$1,051.26
36376-1	309	964-593-032	$1,121.36	$1,121.36
36376-1	310	964-593-033	$1,051.26	$1,051.26
36376-1	311	964-593-034	$1,191.44	$1,191.44
36376-1	312	964-593-035	$1,051.26	$1,051.26
36376-1	313	964-593-036	$1,121.36	$1,121.36
36376-1	314	964-593-037	$1,191.44	$1,191.44
36376-1	315	964-593-038	$1,121.36	$1,121.36
36376-1	316	964-593-039	$1,191.44	$1,191.44
36376-1	317	964-593-040	$1,051.26	$1,051.26
36376-1	318	964-593-041	$1,191.44	$1,191.44
36376-1	319	964-593-042	$1,121.36	$1,121.36
36376-1	320	964-593-043	$1,051.26	$1,051.26
36376-1	321	964-593-044	$1,121.36	$1,121.36
36376-1	322	964-593-045	$1,191.44	$1,191.44
36376-1	323	964-593-046	$1,121.36	$1,121.36
36376	1	964-600-001	$1,191.44	$1,191.44
36376	2	964-600-002	$1,051.26	$1,051.26
36376	3	964-600-003	$1,458.04	$1,458.04
36376	4	964-600-004	$1,051.26	$1,051.26
36376	5	964-600-005	$1,458.04	$1,458.04
36376	6	964-600-006	$1,051.26	$1,051.26
36376	114	964-600-007	$0.00	$0.00
36376	7	964-601-001	$1,683.40	$1,683.40
36376	8	964-601-002	$1,051.26	$1,051.26
36376	9	964-601-003	$1,458.04	$1,458.04
36376	10	964-601-004	$1,683.40	$1,683.40
36376	11	964-601-005	$1,458.04	$1,458.04
36376	12	964-601-006	$1,051.26	$1,051.26
36376	13	964-601-007	$1,191.44	$1,191.44
36376	14	964-601-008	$1,458.04	$1,458.04
36376	15	964-601-009	$1,458.04	$1,458.04
36376	16	964-601-010	$1,051.26	$1,051.26
36376	17	964-601-011	$1,683.40	$1,683.40
36376	18	964-601-012	$1,458.04	$1,458.04
36376	19	964-601-013	$1,458.04	$1,458.04

Temecula Valley Unified School District
Community Facilities District No. 2013-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
36376	20	964-601-014	$1,051.26	$1,051.26
36376	21	964-601-015	$1,458.04	$1,458.04
36376	22	964-601-016	$1,051.26	$1,051.26
36376	23	964-601-017	$1,458.04	$1,458.04
36376	24	964-601-018	$1,683.40	$1,683.40
36376	25	964-601-019	$1,683.40	$1,683.40
36376	26	964-601-020	$1,374.22	$1,374.22
36376	27	964-601-021	$1,683.40	$1,683.40
36376	28	964-601-022	$1,683.40	$1,683.40
36376	29	964-601-023	$1,191.44	$1,191.44
36376	30	964-601-024	$1,458.04	$1,458.04
36376	31	964-601-025	$1,458.04	$1,458.04
36376	32	964-601-026	$1,374.22	$1,374.22
36376	111	964-601-027	$0.00	$0.00
36376	112	964-601-028	$0.00	$0.00
36376	113	964-601-029	$0.00	$0.00
36376	33	964-610-001	$1,121.36	$1,121.36
36376	34	964-610-002	$1,191.44	$1,191.44
36376	35	964-610-003	$1,051.26	$1,051.26
36376	36	964-610-004	$1,051.26	$1,051.26
36376	37	964-610-005	$1,121.36	$1,121.36
36376	38	964-610-006	$1,191.44	$1,191.44
36376	39	964-610-007	$1,121.36	$1,121.36
36376	40	964-610-008	$1,191.44	$1,191.44
36376	41	964-610-009	$1,191.44	$1,191.44
36376	42	964-610-010	$1,121.36	$1,121.36
36376	43	964-610-011	$1,191.44	$1,191.44
36376	44	964-610-012	$1,051.26	$1,051.26
36376	45	964-610-013	$1,121.36	$1,121.36
36376	46	964-610-014	$1,121.36	$1,121.36
36376	47	964-610-015	$1,191.44	$1,191.44
36376	48	964-610-016	$1,121.36	$1,121.36
36376	49	964-610-017	$1,121.36	$1,121.36
36376	50	964-610-018	$1,191.44	$1,191.44
36376	51	964-610-019	$1,051.26	$1,051.26
36376	52	964-610-020	$1,191.44	$1,191.44
36376	53	964-610-021	$1,051.26	$1,051.26
36376	54	964-610-022	$1,121.36	$1,121.36
36376	55	964-610-023	$1,191.44	$1,191.44
36376	56	964-610-024	$1,051.26	$1,051.26
36376	57	964-610-025	$1,121.36	$1,121.36
36376	64	964-610-026	$1,121.36	$1,121.36

Temecula Valley Unified School District
Community Facilities District No. 2013-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
36376	65	964-610-027	$1,051.26	$1,051.26
36376	66	964-610-028	$1,191.44	$1,191.44
36376	67	964-610-029	$1,121.36	$1,121.36
36376	68	964-610-030	$1,191.44	$1,191.44
36376	69	964-610-031	$1,051.26	$1,051.26
36376	70	964-610-032	$1,191.44	$1,191.44
36376	71	964-610-033	$1,121.36	$1,121.36
36376	72	964-610-034	$1,191.44	$1,191.44
36376	73	964-610-035	$1,191.44	$1,191.44
36376	74	964-610-036	$1,051.26	$1,051.26
36376	104	964-610-037	$0.00	$0.00
36376	105	964-610-038	$0.00	$0.00
36376	106	964-610-039	$0.00	$0.00
36376	107	964-610-040	$0.00	$0.00
36376	108	964-610-041	$0.00	$0.00
36376	115	964-610-042	$0.00	$0.00
36376	58	964-611-001	$1,051.26	$1,051.26
36376	59	964-611-002	$1,191.44	$1,191.44
36376	60	964-611-003	$1,121.36	$1,121.36
36376	61	964-611-004	$1,191.44	$1,191.44
36376	62	964-611-005	$1,051.26	$1,051.26
36376	63	964-611-006	$1,191.44	$1,191.44
36376	75	964-612-001	$1,121.36	$1,121.36
36376	76	964-612-002	$1,191.44	$1,191.44
36376	77	964-612-003	$1,121.36	$1,121.36
36376	78	964-612-004	$1,191.44	$1,191.44
36376	79	964-612-005	$1,051.26	$1,051.26
36376	80	964-612-006	$1,121.36	$1,121.36
36376	81	964-612-007	$1,051.26	$1,051.26
36376	82	964-612-008	$1,121.36	$1,121.36
36376	83	964-612-009	$1,191.44	$1,191.44
36376	84	964-612-010	$1,051.26	$1,051.26
36376	85	964-612-011	$1,121.36	$1,121.36
36376	86	964-612-012	$1,191.44	$1,191.44
36376	87	964-612-013	$1,191.44	$1,191.44
36376	88	964-612-014	$1,051.26	$1,051.26
36376	89	964-612-015	$1,191.44	$1,191.44
36376	90	964-612-016	$1,121.36	$1,121.36
36376	91	964-612-017	$1,191.44	$1,191.44
36376	92	964-612-018	$1,051.26	$1,051.26
36376	93	964-612-019	$1,121.36	$1,121.36
36376	94	964-612-020	$1,121.36	$1,121.36

Temecula Valley Unified School District
Community Facilities District No. 2013-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
36376	95	964-612-021	$1,191.44	$1,191.44
36376	96	964-612-022	$1,121.36	$1,121.36
36376	97	964-612-023	$1,051.26	$1,051.26
36376	98	964-612-024	$1,191.44	$1,191.44
36376	99	964-612-025	$1,121.36	$1,121.36
36376	100	964-612-026	$1,121.36	$1,121.36
36376	101	964-612-027	$1,051.26	$1,051.26
36376	102	964-612-028	$1,051.26	$1,051.26
36376	103	964-612-029	$1,191.44	$1,191.44

Total Parcels	**471**
Total Taxable Parcels	**442**
Total Maximum Annual Special Tax	**$559,148.96**
Total Assigned Special Tax	**$559,148.96**

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. 2013-1

The Governing Board ("Board") of the Temecula Valley Unified School District ("District"), acting as the Legislative Body of Community Facilities District No. 2013-1 ("CFD") of the Temecula Valley Unified School District, shall levy and collect special taxes ("Special Taxes") applicable to each Assessor's Parcel (as defined below) of Taxable Property located within the boundaries of the CFD.

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 District on behalf of the CFD.

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

"Administrative Expense" means any actual or estimated ordinary and necessary expense incurred by the CFD or the 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 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, including, not by way of limitation, applicable legal costs.

"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 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). The Annual Maximum Special Tax - Undeveloped Property is not subject to the Index.

"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 Governing Board of the 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 or construct 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 CFD 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.

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

"CFD" means Community Facilities District No. 2013-1 of the Temecula Valley Unified School District.

"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 CFD, 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.

"District" means the Temecula Valley Unified School District.

"Dwelling Unit" means one residential unit of any configuration, including, but not limited to, a single family attached or detached dwelling unit, Second 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 Marshall and Swift Class "D" Wood Frame Construction Cost Index as shown in the index titled, "Current Building Cost Indexes, Western Division, Class D" for the month of January or such other index as the Board shall determine if the Index herein ceases publication. The Index shall be utilized as prescribed in Section 4 to calculate the escalation of the One-Time Special Tax – Developed Property – Mitigation Payment Index.

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

"Mitigation Payment" means (i) through and including February 28, 2015, an amount per Dwelling Unit of $12,894 and (ii) on and after March 1, 2015, an amount per Dwelling Unit of $12,894 as annually escalated as prescribed in Section 4.

"Non-Residential Property" means property within the CFD for which a Certificate of Compliance is requested or has been issued for the purpose of constructing commercial (including hotels and motels), 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) for the first time.

"One-Time Special Tax – Developed Property – Mitigation Payment Index" means the Special Tax which may be levied at the time of issuance of a Certificate of Compliance pursuant to Section 4.

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

"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, 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 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 requirements are 1) the unit is a detached secondary building, and 2) the unit is larger than $1/50^{th}$ of the entire parcel, and 3) the unit has its own cooking facilities. Second Dwelling Units are subject to the Annual Maximum Special Tax – Developed Property as classified in Table 1 and Table 2.

"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 Tax – Developed Property – Mitigation Payment Index collected pursuant to Section 4, if any, of this Rate and Method of Apportionment.

"Special Tax Requirement" means the total amount required in any Fiscal Year 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, 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 CFD shall annually classify all Assessor Parcels within the boundaries of the CFD 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 CFD 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
Per Land Use Classification

Land Use Classification	Annual Maximum Special Tax – Developed Property
1	$1,051.26 per Dwelling Unit
2	$1,121.36 per Dwelling Unit
3	$1,191.44 per Dwelling Unit
4	$1,261.52 per Dwelling Unit
5	$1,374.22 per Dwelling Unit
6	$1,458.04 per Dwelling Unit
7	$1,543.24 per Dwelling Unit
8	$1,683.40 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 $10,235.00 per Acre.

Section 4. One-Time Special Tax – Developed Property – Mitigation Payment Index

Commencing March 1, 2015, the One-Time Special Tax – Developed Property – Mitigation Payment Index is to be collected at the issuance of each Certificate of Compliance for each Dwelling Unit within the CFD. The effective Mitigation Payment is calculated by multiplying the then current Mitigation Payment by the percentage increase, if any, in the Index determined annually on or before each March 1st. The percentage increase applicable on March 1, 2015, if any, is determined by calculating the change in the Index as published for the January 2015 Index from the January 2014 Index. The percentage increase is annually calculated in the same manner for the same twelve month period (i.e. January to January) on March 1 of each year following. The One Time Special Tax – Developed Property - Mitigation Payment Index due at the time of Certificate of Compliance is equal to the current Mitigation Payment less $12,894.

Section 5. Levy of the Special Tax

Commencing in Fiscal Year 2013-14, 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

Bonds have been issued and after taking into account monies to be levied on Developed Property pursuant to the preceding sentence, the Board shall then levy such additional amount by proportionately levying the Annual Maximum Special Tax – Undeveloped Property 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. Under no circumstances shall Special Taxes be levied on Undeveloped Property prior to the issuance of Bonds and, once Bonds are issued, the total amount of the Special Tax levied on Assessor Parcels or portions thereof classified as Undeveloped Property for a Fiscal Year shall not exceed 20% of the Special Tax Requirement for such Fiscal Year.

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 has been issued or a Certificate of Compliance is requested by notifying the District in writing of such intention no less than thirty (30) calendar days prior to such Assessor Parcel initially being classified as a Occupied Residential Property. 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 be classified as a Occupied Residential Property, a copy of the final map, the acres of each lot, the lot number(s) and Assessor Parcel Number(s) for which partial prepayment 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 are defined 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 6.00% 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 6.0% or the average coupon 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 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 payable only by cashier's

check, money order or wire transfer and must be received prior to the property initially being classified as Occupied Residential Property.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of the authorized Annual Maximum Special Taxes that may be levied on all Taxable Property within the CFD after the proposed partial prepayment is at least 1.1 times the annual debt service on the then-outstanding Bonds. Partial prepayment will not adjust the current Fiscal Year levy as denoted by the receipt of funds.

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 defined 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 6.0% 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 6.0% or the average coupon 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 District with the prepayment.

Prepayment fees or F means the fees of the District, the fiscal agent and any consultants retained by the 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 (if any).

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, if any, owing on the Assessor Parcel to the County of Riverside on which prepayment is being made.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of the authorized Annual Maximum Special Taxes that may be levied on all Taxable Property within the CFD after the proposed prepayment is at least 1.1 times the annual debt service on the then-outstanding Bonds. Prepayment will not adjust the current Fiscal Year levy as denoted by the receipt of funds.

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. 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 thirty-five (35) years for each Dwelling Unit classified as Developed Property.

Section 11. Review/Appeals Panel

The Board shall establish, as part of the proceedings and administration of CFD No. 2013-1, a Review/Appeals Panel. Any landowner who feels that the amount of the Special Tax, as to his or her Assessor's Parcel(s), 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 current fiscal year of the appeal.

Appendix C: Debt Service Schedule

Temecula Valley Unified School District
Community Facilities District No. 2013-1

Debt Service Schedule
2019 Special Tax Bonds - $7,155,000

Year Ending September 1	Principal Due	Interest Rate	Interest Due	Total Debt Service	Payment Dates March 1	Payment Dates September 1
2019	0.00		125,950.69	125,950.69	-	125,950.69
2020	120,000.00	3.0000%	338,375.00	458,375.00	169,187.50	289,187.50
2021	125,000.00	4.0000%	334,775.00	459,775.00	167,387.50	292,387.50
2022	130,000.00	4.0000%	329,775.00	459,775.00	164,887.50	294,887.50
2023	135,000.00	4.0000%	324,575.00	459,575.00	162,287.50	297,287.50
2024	140,000.00	5.0000%	319,175.00	459,175.00	159,587.50	299,587.50
2025	145,000.00	5.0000%	312,175.00	457,175.00	156,087.50	301,087.50
2026	150,000.00	5.0000%	304,925.00	454,925.00	152,462.50	302,462.50
2027	160,000.00	5.0000%	297,425.00	457,425.00	148,712.50	308,712.50
2028	165,000.00	5.0000%	289,425.00	454,425.00	144,712.50	309,712.50
2029	175,000.00	5.0000%	281,175.00	456,175.00	140,587.50	315,587.50
2030	180,000.00	5.0000%	272,425.00	452,425.00	136,212.50	316,212.50
2031	190,000.00	5.0000%	263,425.00	453,425.00	131,712.50	321,712.50
2032	200,000.00	5.0000%	253,925.00	453,925.00	126,962.50	326,962.50
2033	210,000.00	5.0000%	243,925.00	453,925.00	121,962.50	331,962.50
2034	220,000.00	5.0000%	233,425.00	453,425.00	116,712.50	336,712.50
2035	230,000.00	5.0000%	222,425.00	452,425.00	111,212.50	341,212.50
2036	240,000.00	5.0000%	210,925.00	450,925.00	105,462.50	345,462.50
2037	255,000.00	3.2500%	198,925.00	453,925.00	99,462.50	354,462.50
2038	260,000.00	3.3750%	190,637.50	450,637.50	95,318.75	355,318.75
2039	270,000.00	3.3750%	181,862.50	451,862.50	90,931.25	360,931.25
2040	275,000.00	5.0000%	172,750.00	447,750.00	86,375.00	361,375.00
2041	290,000.00	5.0000%	159,000.00	449,000.00	79,500.00	369,500.00
2042	305,000.00	5.0000%	144,500.00	449,500.00	72,250.00	377,250.00
2043	320,000.00	5.0000%	129,250.00	449,250.00	64,625.00	384,625.00
2044	335,000.00	5.0000%	113,250.00	448,250.00	56,625.00	391,625.00
2045	350,000.00	5.0000%	96,500.00	446,500.00	48,250.00	398,250.00
2046	365,000.00	5.0000%	79,000.00	444,000.00	39,500.00	404,500.00
2047	385,000.00	5.0000%	60,750.00	445,750.00	30,375.00	415,375.00
2048	405,000.00	5.0000%	41,500.00	446,500.00	20,750.00	425,750.00
2049	425,000.00	5.0000%	21,250.00	446,250.00	10,625.00	435,625.00
Total	7,155,000.00		6,547,400.69	13,702,400.69	3,210,725.00	10,491,675.69

Appendix D: Notice of Special Tax

Pertaining to Developed Properties being **resold** within CFD No. 2013-1, each Special Tax classification, because it has a different maximum Special Tax, must have a separate Notice of Special Tax. Following is a generic Notice of Special Tax.

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

NOTICE OF SPECIAL TAX

COMMUNITY FACILITIES DISTRICT NO. 2013-1
TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
COUNTY OF RIVERSIDE, CALIFORNIA

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

Parcel No:	Classification:

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

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

The maximum annual special tax which may be levied against this parcel to pay for public facilities for fiscal year 2022/22 is $_____. This annual special tax rate is applicable for single family detached dwelling units with building square footage between _____ and_____ square feet. Community Facilities District No. 2031-1 sets the annual special tax at the maximum special tax authorized. 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 thirty-five (35) years for each Dwelling Unit once classified as Developed Property.

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 Community Facilities District 2013-1, including all necessary equipment. These facilities may not yet have all been constructed or acquired and it is possible that some may never be constructed or acquired.

YOU MAY OBTAIN A COPY OF THE RESOLUTION OF FORMATION WHICH AUTHORIZES CREATION OF THE COMMUNITY FACILITIES DISTRICT, AND WHICH SPECIFIES MORE PRECISELY HOW THE SPECIAL TAX IS APPORTIONED AND HOW THE PROCEEDS OF THE TAX WILL BE USED FROM THE ASSISTANT SUPERINTENDENT OF BUSINESS SUPPORT SERVICES OF THE TEMECULA VALLEY UNIFIED SCHOOL DISTRICT BY CALLING (951) 676-2661. THERE MAY BE A CHARGE FOR THIS DOCUMENT NOT TO EXCEED THE ESTIMATED REASONABLE COST OF PROVIDING THE DOCUMENT.

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

DATE: _____

SIGNATURES: _____

Appendix E: Historical Special Tax Rates

Temecula Valley Unified School Distict
Community Facilities District No. 2013-1

Historical Special Tax Rates

Fiscal Year	Class	Number of Taxable Units	Unit Type	Annual Maximum Special Tax per D/U	Actual Annual Maximum Special Tax per D/U
2014/15	(Permits issued from March 2, 2013 - March 1, 2014)				
	1	26	Dwelling Unit	$1,051.26	$1,051.26
	2	13	Dwelling Unit	$1,121.36	$1,121.36
	3	17	Dwelling Unit	$1,191.44	$1,191.44
	4	0	Dwelling Unit	$1,261.52	$1,261.52
	5	11	Dwelling Unit	$1,374.22	$1,374.22
	6	24	Dwelling Unit	$1,458.04	$1,458.04
	7	0	Dwelling Unit	$1,543.24	$1,543.24
	8	13	Dwelling Unit	$1,683.40	$1,683.40
	Undev.	0	Per Acre	$10,235.00	$0.00
2015/16	(Permits issued from March 2, 2014 - March 1, 2015)				
	1	42	Dwelling Unit	$1,051.26	$1,051.26
	2	18	Dwelling Unit	$1,121.36	$1,121.36
	3	27	Dwelling Unit	$1,191.44	$1,191.44
	4	0	Dwelling Unit	$1,261.52	$1,261.52
	5	17	Dwelling Unit	$1,374.22	$1,374.22
	6	19	Dwelling Unit	$1,458.04	$1,458.04
	7	0	Dwelling Unit	$1,543.24	$1,543.24
	8	15	Dwelling Unit	$1,683.40	$1,683.40
	Undev.	0	Per Acre	$10,235.00	$0.00
2016/17	(Permits issued from March 2, 2015 - March 1, 2016)				
	1	35	Dwelling Unit	$1,051.26	$1,051.26
	2	21	Dwelling Unit	$1,121.36	$1,121.36
	3	33	Dwelling Unit	$1,191.44	$1,191.44
	4	0	Dwelling Unit	$1,261.52	$1,261.52
	5	14	Dwelling Unit	$1,374.22	$1,374.22
	6	26	Dwelling Unit	$1,458.04	$1,458.04
	7	0	Dwelling Unit	$1,543.24	$1,543.24
	8	12	Dwelling Unit	$1,683.40	$1,683.40
	Undev.	0	Per Acre	$10,235.00	$0.00
2017/18	(Permits issued from March 2, 2016 - March 1, 2017)				
	1	14	Dwelling Unit	$1,051.26	$1,051.26
	2	9	Dwelling Unit	$1,121.36	$1,121.36
	3	14	Dwelling Unit	$1,191.44	$1,191.44
	4	0	Dwelling Unit	$1,261.52	$1,261.52
	5	2	Dwelling Unit	$1,374.22	$1,374.22
	6	13	Dwelling Unit	$1,458.04	$1,458.04
	7	0	Dwelling Unit	$1,543.24	$1,543.24
	8	6	Dwelling Unit	$1,683.40	$1,683.40
	Undev.	0	Per Acre	$10,235.00	$0.00

Temecula Valley Unified School Distict
Community Facilities District No. 2013-1

Historical Special Tax Rates

Fiscal Year	Class	Number of Taxable Units	Unit Type	Annual Maximum Special Tax per D/U	Actual Annual Maximum Special Tax per D/U
2018/19	(Permits issued from March 2, 2017 - March 1, 2018)				
	1	0	Dwelling Unit	$1,051.26	$1,051.26
	2	0	Dwelling Unit	$1,121.36	$1,121.36
	3	0	Dwelling Unit	$1,191.44	$1,191.44
	4	0	Dwelling Unit	$1,261.52	$1,261.52
	5	0	Dwelling Unit	$1,374.22	$1,374.22
	6	0	Dwelling Unit	$1,458.04	$1,458.04
	7	0	Dwelling Unit	$1,543.24	$1,543.24
	8	1	Dwelling Unit	$1,683.40	$1,683.40
	Undev.	0	Per Acre	$10,235.00	$0.00
2019/20	CFD Built Out as of 3/2/2018.				

Appendix F: Boundary Maps and Assessor's Parcel Maps

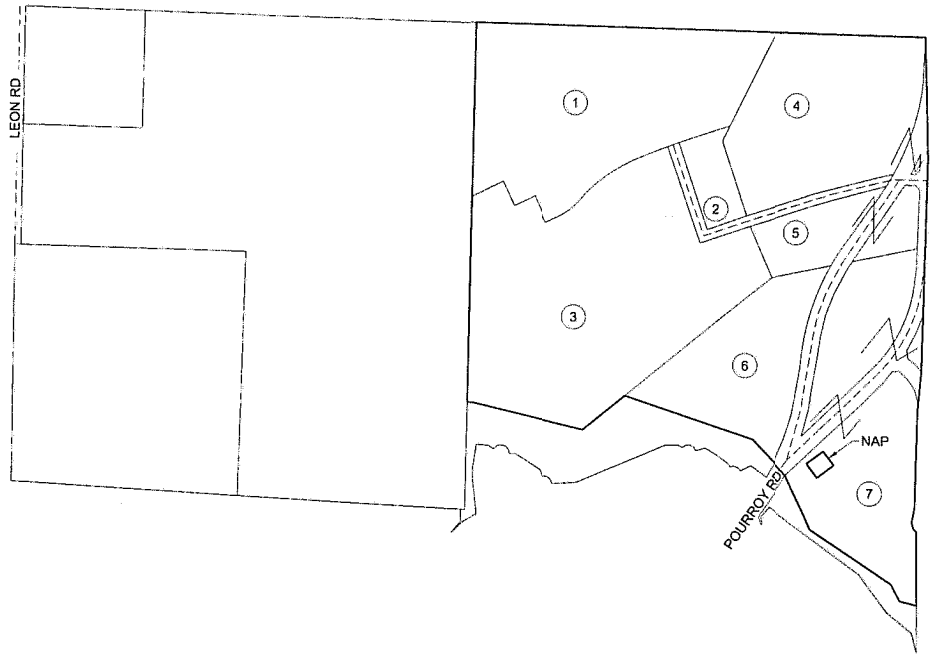
Following are reduced copies of the original boundary map and reduced copies of the current Assessor’s parcel maps for the special district.

COPY

76/17

PROPOSED BOUNDARY MAP OF TEMECULA VALLEY UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2013-1

COUNTY OF RIVERSIDE
STATE OF CALIFORNIA



LOT DESIGNATION	
LOT NO.	ASSESSOR'S PARCEL NO.*
1	964-080-004
2	964-080-005
3	964-080-006
4	964-080-009
5	964-080-010
6	964-080-012
7	964-080-013
NAP	964-080-014

* THE BOUNDARY OF THE ASSESSOR PARCEL IS TO THE CENTER OF THE DEPICTED ROAD, WHERE APPLICABLE.

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF EDUCATION OF THE TEMECULA VALLEY UNIFIED SCHOOL DISTRICT THIS 23rd DAY OF April, 2013.

_____
CLERK OF THE BOARD OF EDUCATION,
TEMECULA VALLEY UNIFIED SCHOOL DISTRICT,
STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2013-1, 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 THE 7th DAY OF May, 2013, BY ITS RESOLUTION NO. 2013-13/35

_____
CLERK OF THE BOARD OF EDUCATION,
TEMECULA VALLEY UNIFIED SCHOOL DISTRICT,
STATE OF CALIFORNIA

FILED THIS 9th DAY OF MAY, 2013, AT THE HOUR OF 3:44 O'CLOCK P.M. IN BOOK 76 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGES 17, AND AS INSTRUMENT NO. 2013-0222142, IN THE OFFICES OF THE COUNTY RECORDER OF RIVERSIDE COUNTY, STATE OF CALIFORNIA. FEE: $ 10.00

_____
COUNTY RECORDER OF THE COUNTY OF RIVERSIDE

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

SDFA
SPECIAL DISTRICT FINANCING & ADMINISTRATION

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

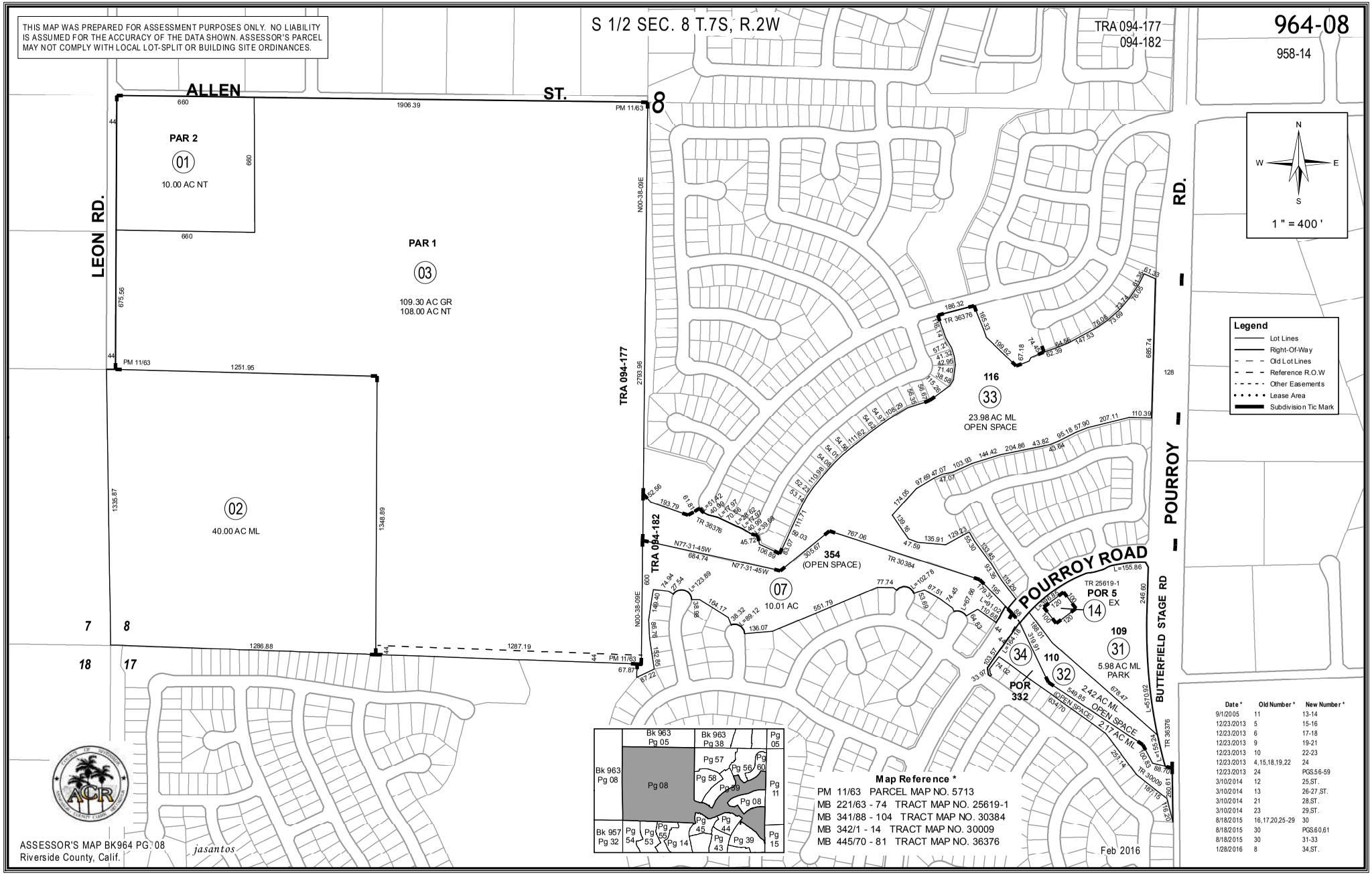
400 0 400 800
Scale in Feet

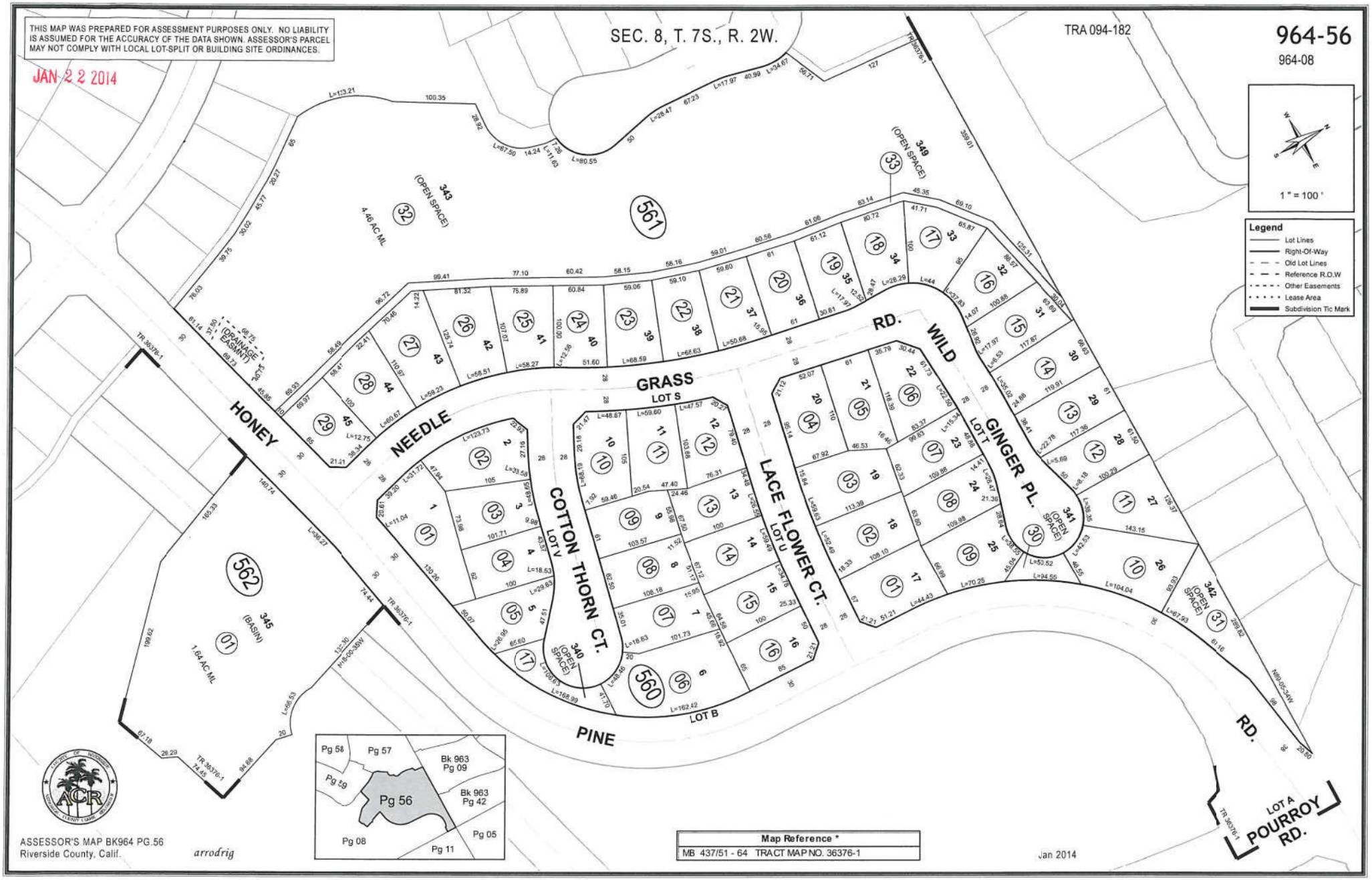
LEGEND:

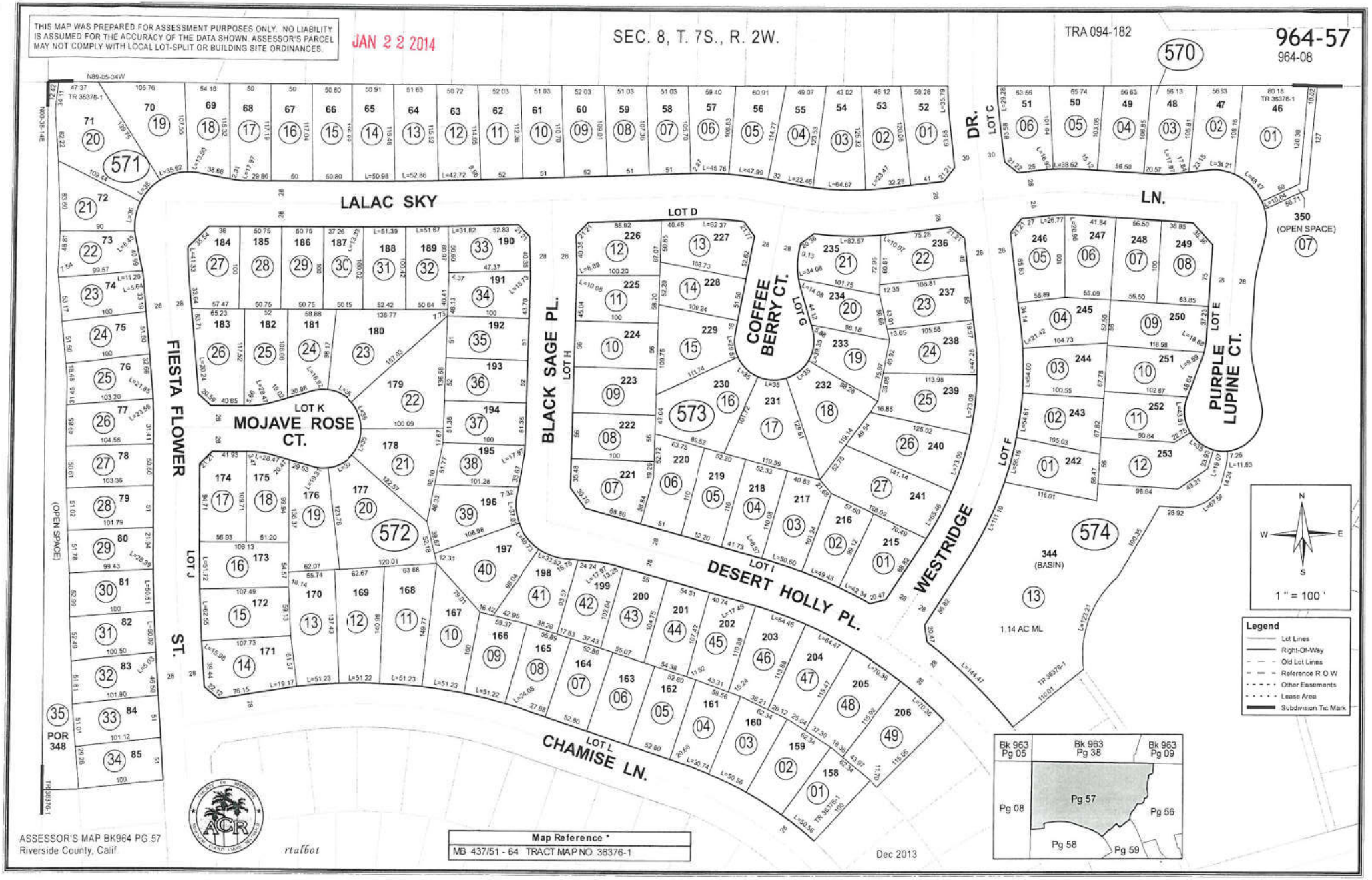
(1) LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY

SHEET	1 OF 1
DATE	MAY 2013
JOB NO.	CFD20131-0413


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.
JAN 2 2 2014
SEC. 8, T. 7S., R. 2W.
TRA 094-182
964-56
964-08
1" = 100'
Legend
Lot Lines
Right-Of-Way
Old Lot Lines
Reference R.O.W
Other Easements
Lease Area
Subdivision Tic Mark
HONEY
NEEDLE
GRASS
LOT S
WILD
RD.
GINGER PL.
LOT T
COTTON THORN CT.
LOT V
LACE FLOWER CT.
LOT U
PINE
LOT B
RD.
POURROY
LOT A
(OPEN SPACE)
(DRAINAGE EASMNT)
(BASIN)
4.46 AC ML
1.64 AC ML
Pg 58
Pg 57
Bk 963 Pg 09
Pg 59
Pg 56
Bk 963 Pg 42
Pg 08
Pg 11
Pg 05
Map Reference *
MB 437/51 - 64 TRACT MAP NO. 36376-1
ASSESSOR'S MAP BK964 PG.56
Riverside County, Calif.
arrodrig
Jan 2014


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.
JAN 2 2 2014
SEC. 8, T. 7S., R. 2W.
TRA 094-182
964-57
964-08
LALAC SKY
LN.
FIESTA FLOWER ST.
(OPEN SPACE)
LOT K
MOJAVE ROSE CT.
LOT J
LOT H
BLACK SAGE PL.
LOT D
COFFEE BERRY CT.
LOT G
LOT I
DESERT HOLLY PL.
LOT L
CHAMISE LN.
WESTRIDGE DR.
LOT C
LOT E
PURPLE LUPINE CT.
LOT F
344 (BASIN)
1.14 AC ML
350 (OPEN SPACE)
POR 348
571
572
573
574
N
S
E
W
1 " = 100 '
Legend
Lot Lines
Right-Of-Way
Old Lot Lines
Reference R O W
Other Easements
Lease Area
Subdivision Tic Mark
Bk 963 Pg 05
Bk 963 Pg 38
Bk 963 Pg 09
Pg 08
Pg 57
Pg 56
Pg 58
Pg 59
Map Reference *
MB 437/51 - 64 TRACT MAP NO. 36376-1
ASSESSOR'S MAP BK964 PG.57
Riverside County, Calif
rtalbot
Dec 2013

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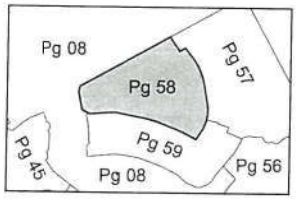
JAN 2 2 2014

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

TRA 094-182

964-58

964-08



1 " = 100 '

Legend
- Lot Lines
- Right-Of-Way
- Old Lot Lines
- Reference R O W
- Other Easements
- Lease Area
- Subdivision Tic Mark

FIESTA FLOWER ST.

BLOSSOM HILL CT.

ROSE SAGE WY.

TUBEROSE RD.

CHAMISE LN.

HONEY

PINE

RD.

LOT J

LOT M

LOT N

LOT O

LOT L

LOT B

POR 348 (OPEN SPACE)

347 (BASIN) 1.74 AC ML

354 (POCKET PARK)

580

581

TR 36376-1

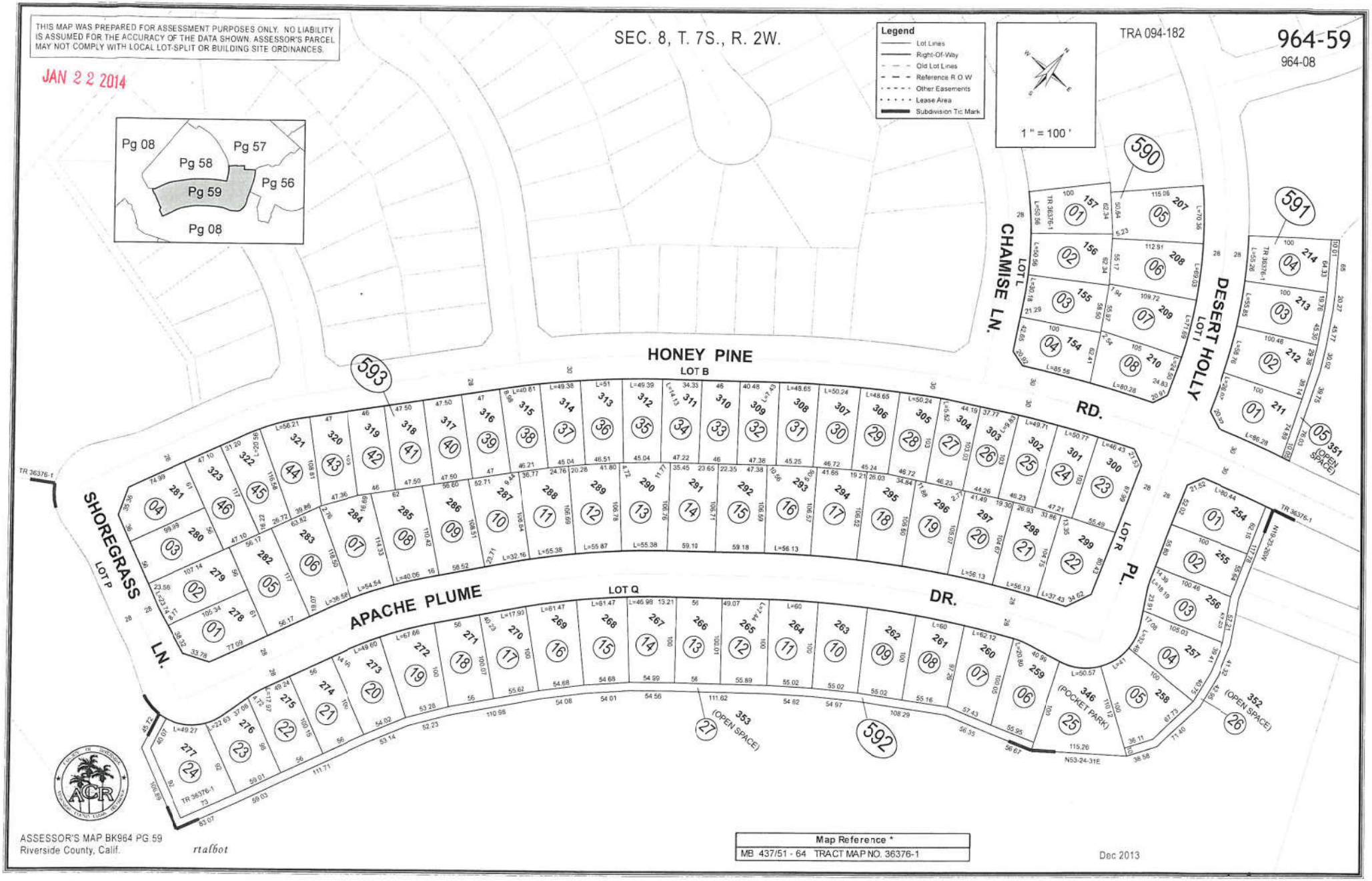
Map Reference *

MB 437/51 - 64 TRACT MAP NO. 35376-1

ASSESSOR'S MAP BK964 PG.58
Riverside County, Calif.

rtalbot

Dec 2013


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.
JAN 2 2 2014
SEC. 8, T. 7S., R. 2W.
TRA 094-182
964-59
964-08
Legend
Lot Lines
Right-Of-Way
Old Lot Lines
Reference R.O.W
Other Easements
Lease Area
Subdivision Tic Mark
1 " = 100 '
Pg 08
Pg 57
Pg 58
Pg 59
Pg 56
Pg 08
HONEY PINE
LOT B
APACHE PLUME
LOT Q
SHOREGRASS LN.
LOT P
CHAMISE LN.
LOT L
DESERT HOLLY
LOT I
RD.
DR.
PL.
LOT R
590
591
592
593
TR 36376-1
(OPEN SPACE)
(POCKET PARK)
N53-24-31E
N19-35-26W
ASSESSOR'S MAP BK964 PG 59
Riverside County, Calif.
rtalbot
Map Reference *
MB 437/51 - 64 TRACT MAP NO. 36376-1
Dec 2013

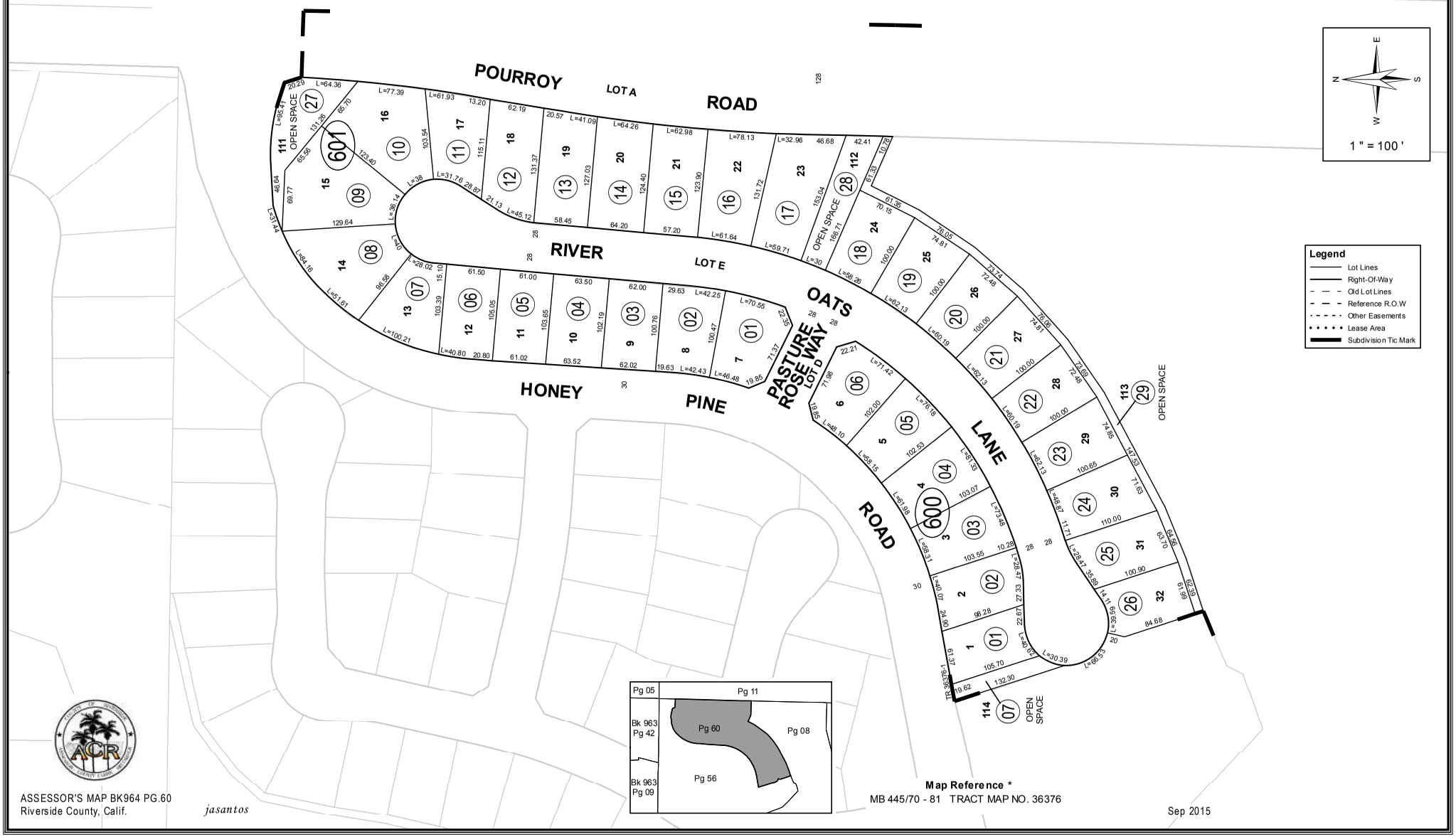
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SE 1/4 OF SEC. 8, T. 7S., R. 2W.

TRA 094-182

964-60

964-08



Map Reference *
MB 445/70 - 81 TRACT MAP NO. 36376

ASSESSOR'S MAP BK964 PG.60
Riverside County, Calif.

jasantos

Sep 2015

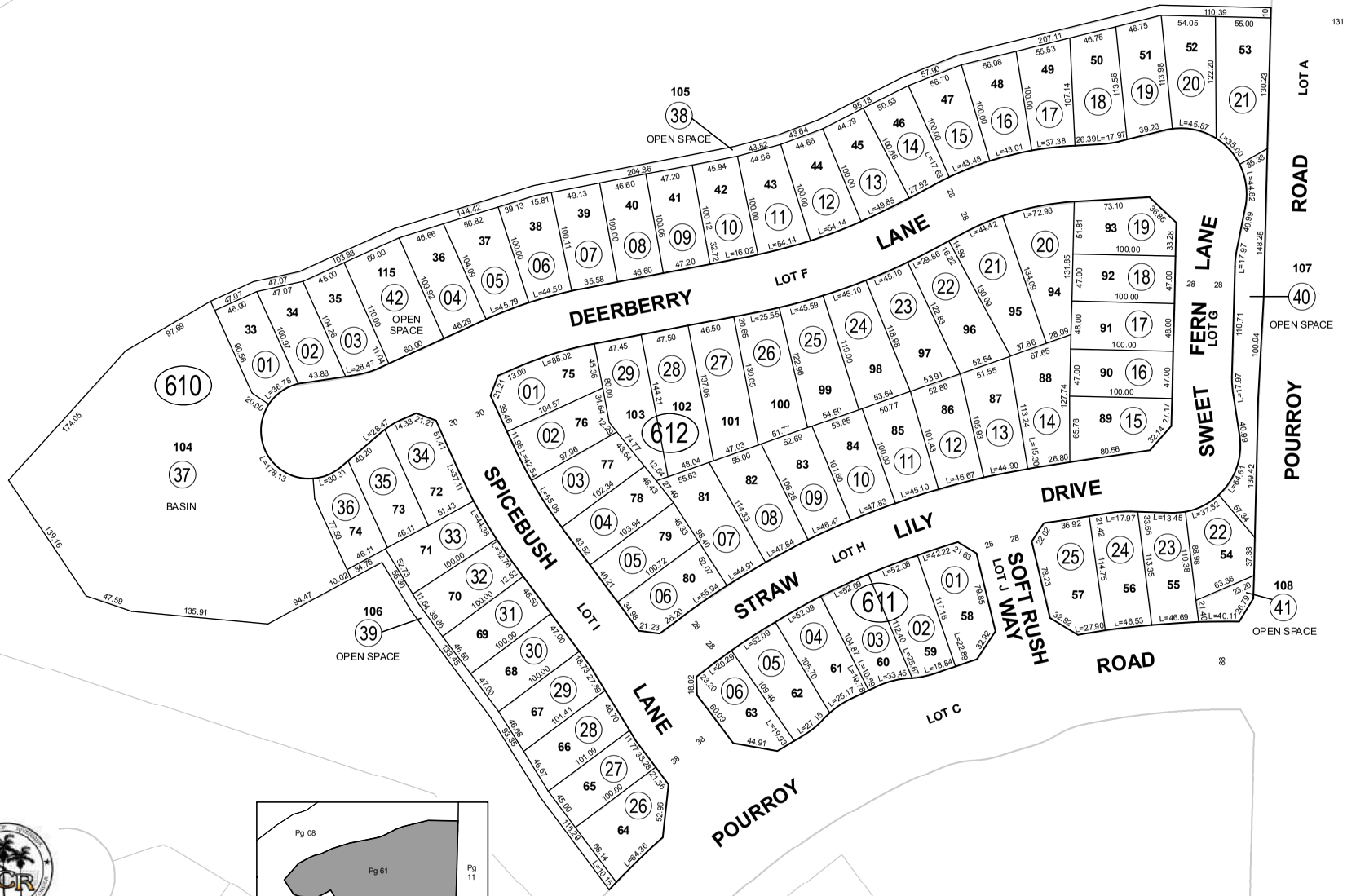
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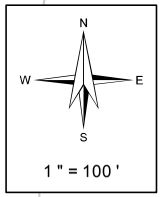
SE 1/4 OF SEC. 8, T.7S., R. 2W.

TRA 094-182

964-61

964-08





Legend

- Lot Lines
- Right-Of-Way
- Old Lot Lines
- Reference R.O.W
- Other Easements
- Lease Area
- Subdivision Tic Mark

ASSESSOR'S MAP BK964 PG.61
Riverside County, Calif.

jasantos

Map Reference *
MB 445/70 - 81 TRACT MAP NO. 36376

Sep 2015

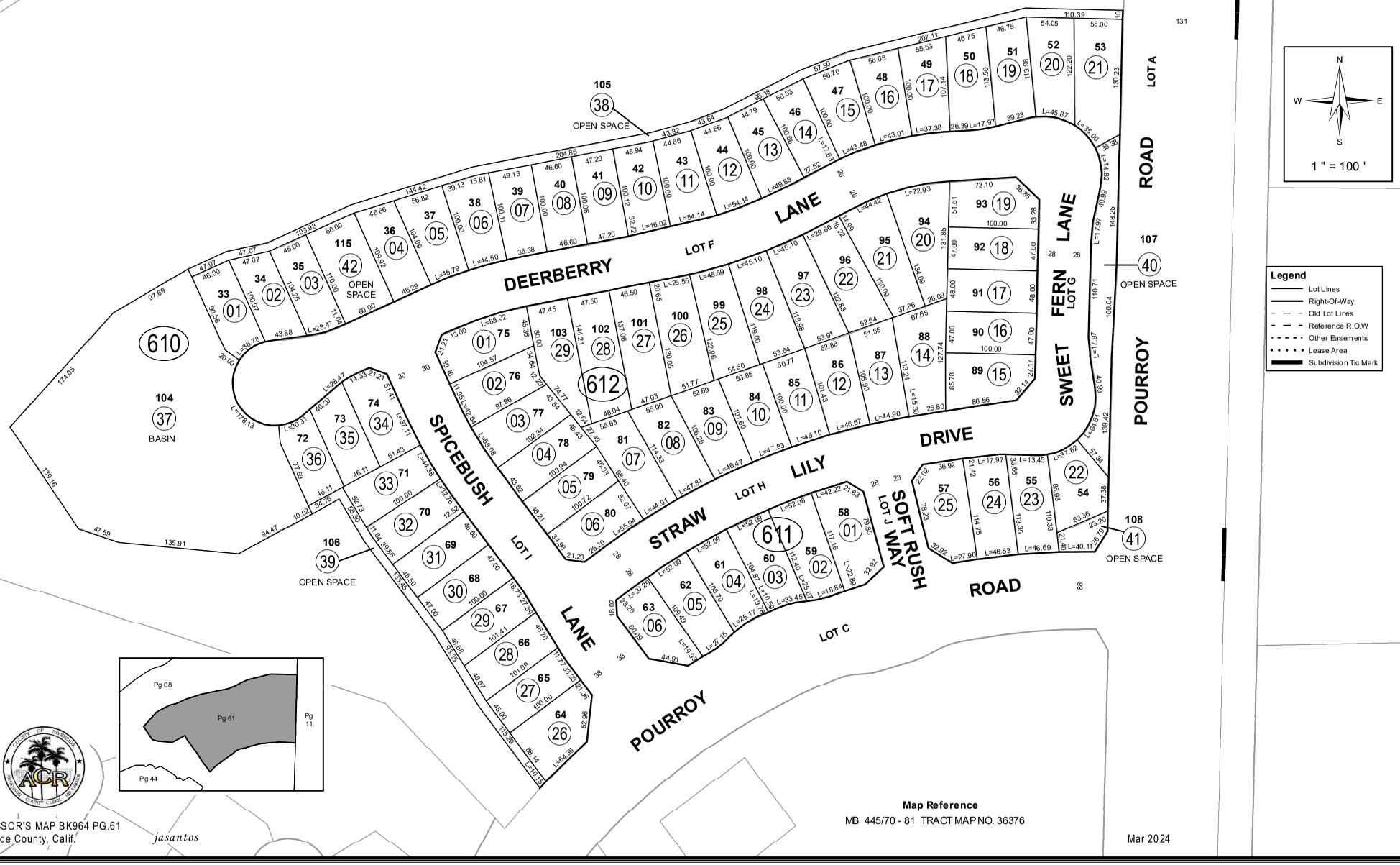
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SE 1/4 OF SEC. 8, T.7S., R. 2W.

TRA 094-182

964-61

964-08



Map Reference
MB 445/70 - 81 TRACT MAP NO. 36376

ASSESSOR'S MAP BK964 PG.61
Riverside County, Calif.

jasantos

Mar 2024

Appendix G: Resolution Authorizing 2026/27 Special Tax

TEMECULA VALLEY
UNIFIED SCHOOL DISTRICT

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2025-26/48

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

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

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

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

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

a. Payment of costs associated with required administrative duties.

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

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

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

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

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

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

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

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

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

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

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

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

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

ATTEST:

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

STATE OF CALIFORNIA)
) ss.
COUNTY OF RIVERSIDE)

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

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

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

EXHIBIT A-11

Temecula Valley Unified School District
Community Facilities District No. 2013-1
(Rancho Bella Vista - Improvement Area 3)

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

Table 1
Annual Special Tax - Developed Property

Land Use Class	Development Type	Building Square Footage	Special Tax Per Dwelling Unit Fiscal Year 2025/26		Special Tax Per Dwelling Unit Fiscal Year 2026/27	
			Maximum	Actual	Maximum	Actual
1	Res. D.U.	< 2,000	$1,051.26	$1,051.26	$1,051.26	$1,051.26
2	Res. D.U.	2,000 to 2,249	$1,121.36	$1,121.36	$1,121.36	$1,121.36
3	Res. D.U.	2,250 to 2,499	$1,191.44	$1,191.44	$1,191.44	$1,191.44
4	Res. D.U.	2,500 to 2,749	$1,261.52	$1,261.52	$1,261.52	$1,261.52
5	Res. D.U.	2,750 to 2,999	$1,374.22	$1,374.22	$1,374.22	$1,374.22
6	Res. D.U.	3,000 to 3,249	$1,458.04	$1,458.04	$1,458.04	$1,458.04
7	Res. D.U.	3,250 to 3,499	$1,543.24	$1,543.24	$1,543.24	$1,543.24
8	Res. D.U.	3,500 and >	$1,683.40	$1,683.40	$1,683.40	$1,683.40

Table 2
Annual Maximum Special Tax - Undeveloped Property

Maximum Undeveloped Special Tax per Acre Fiscal Year 2025/26	Actual Undeveloped Special Tax per Acre Fiscal Year 2025/26	Maximum Undeveloped Special Tax per Acre Fiscal Year 2026/27	Actual Undeveloped Special Tax per Acre Fiscal Year 2026/27
$10,235.00	$0.00	$10,235.00	$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.

The above Annual Special Tax rates do not escalate per the Rate and Method of Apportionment. 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. Bonds were issued in April of 2019.

The One-Time Special Tax – Developed Property – Mitigation Payment Index is due at the time a certificate of compliance issuance. As of Fiscal Year 2018/19, the CFD was considered built out and as such this One-Time Special Tax is no longer applicable.

Appendix H: Delinquency Report

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

County of Riverside

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

Community Facilities District No. 2013-1

Delinquency Status Report for All Years

Reflects Payments as of June 30, 2026

Assessor's Parcel No.	Owner Name	Mailing Address or Situs (*)	City/State/Zip	Tax Installment	Delinquent Amount	Status
964-560-004	Gilley Family Trust Dtd 8/29/07 Gille	31849 Cotton Thorn Ct	Murrieta Ca 92563	2025/26-2	$525.63	
964-580-027	Le Quang Nhuoc Thuy	31509 Tuberose Rd	Murrieta Ca 92563	2025/26-2	$595.72	

	Parcels					Levy				
Tax Year	Levied Parcels	Delinquent Install #1	Delinquent Install #2	Parcels	Parcel %	Total Levy Amt	Delinquent Install #1	Delinquent Install #2	Delinquent Levy Amt	Delinquent Levy %
2025/26	442	0	2	2	0.45	$559,148.96	$0.00	$1,121.35	$1,121.35	0.20
All Years						$559,148.96	$0.00	$1,121.35	$1,121.35	0.20

Total Number of Unique Delinquent Parcels is: 2