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**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIALTO, CALIFORNIA, STATING ITS INTENTION TO ANNEX CERTAIN TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 2016-1 (PUBLIC SERVICES), SETTING A TIME AND DATE FOR THE PUBLIC HEARING THEREON AND ADOPTING A BOUNDARY MAP SHOWING TERRITORY PROPOSED TO BE ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 2016-1 (PUBLIC SERVICES)**

**WHEREAS**, the City Council of the City of Rialto, California, (hereinafter the “City Council”), at this time desires to authorize the annexation of territory to City of Rialto Community Facilities District No. 2016-1 (Public Services) (“CFD No. 2016-1”) 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, as amended (the “Act”); and

**WHEREAS**, CFD 2016-1 was formed to finance police protection services, fire protection and suppression services, ambulance and paramedic services, and park maintenance and other public services in addition to those provided in or required for the territory within CFD No. 2016-1 and will not be replacing services already available; and

**WHEREAS**, certain territory is proposed to be annexed to CFD No. 2016-1 and such territory shall be known and designated as Community Facilities District No. 2016-1 (Public Services), Annexation No. 8 (“Annexation No. 8”); and

**WHEREAS**, this legislative body now desires to proceed to adopt its Resolution of Intention to annex Annexation No. 8 into CFD No. 2016-1 to describe the territory proposed to be annexed, Annexation No. 8, to specify the services to be financed from the proceeds of the levy of special taxes within Annexation No. 8 , to set and specify the special taxes that would be levied within the territory to finance such services, and to set a time and place for a public hearing relating to the annexation of Annexation No. 8 into CFD No. 2016-1; and

**WHEREAS**, a map showing the boundaries of Annexation No. 8 proposed to be annexed has been submitted, and a copy of the map shall be kept on file with the transcript of these proceedings.

1 NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF RIALTO HEREBY  
2 RESOLVES AS FOLLOWS:

3 **Section 1:** Recitals Correct. The foregoing recitals are true and correct.

4 **Section 2:** Authorization. The proceedings for annexing Annexation No. 8 into CFD No.  
5 2016-1 are authorized and initiated by this legislative body pursuant to the authorization of the Act.

6 **Section 3:** Intention to Annex. This legislative body hereby determines that the public  
7 convenience and necessity requires that Annexation No. 8 be added to CFD No. 2016-1 in order to pay  
8 the costs and expenses for the required and authorized new services generated from new development  
9 within the City and this City Council declares its intention to annex Annexation No. 8 to CFD No.  
10 2016- 1.

11 **Section 4:** Boundaries. A general description of the boundaries of Annexation No. 8  
12 proposed to be annexed is as follows:

13 All that territory proposed to be annexed to CFD No. 2016-1, as such property is shown on a map  
14 designated as “Annexation Map No. 8 of Community Facilities District No. 2016-1 (Public  
15 Services), City of Rialto, County of San Bernardino, State of California,” attached hereto as  
16 Exhibit “A” and hereby incorporated by reference.

17 Existing territory includes the following:

CFD	General description of existing territory
Original area	RC Hobbs - Serrano Place
Annexation No. 1	Crestwood Communities – Adams Grove
Annexation No. 2	642 N. Linden - Etiwanda Homes
Annexation No. 3	Site A- W. Randall Ave. & Acacia Ave. Site B- Cactus Ave. & Margarita St.
Annexation No. 4	Acacia Ave. & East James St.
Annexation No. 5	Sycamore Ave. – Richmond American Homes
Annexation No. 6	Willow Ave. & Bonnie View Dr.
Annexation No. 7	Cedar Ave. & Miramont St. – MV AMCV LLC

1           **Section 5:**     Name of the District. The name of the district is “City of Rialto Community  
2 Facilities District No. 2016-1 (Public Services) and the designation for the territory to be annexed shall  
3 be “City of Rialto Community Facilities District No. 2016-1 (Public Services), Annexation No. 8.”

4           **Section 6:**     Services Authorized to be Financed by CFD No. 2016-1, Annexation No. 8. The  
5 services that are authorized to be financed by CFD No. 2016-1 are certain services which are in addition  
6 to those provided in or required for the territory within CFD No. 2016-1 and Annexation No. 8 and will  
7 not be replacing services already available. A general description of the services to be financed by CFD  
8 No. 2016-1 and Annexation No. 8 is as follows:

9           **PUBLIC SERVICES**

10          Police protection services, fire protection and suppression services, ambulance and paramedic  
11 services; maintenance and lighting of parks, parkways, streets, roads, and open space; flood and storm  
12 protection services including but not limited to (i) the costs of contracting or directly providing  
13 services, (ii) equipment and materials, vehicles, ambulances and paramedics, fire apparatus and  
14 supplies, (iii) the salaries and benefits of City staff that directly provide police services and fire  
15 protection and suppression services, and other services defined herein, respectively, and (iv) City  
16 overhead costs associated with providing such services within CFD No. 2016-1.

17  
18 The same types of services which are authorized to be financed by CFD No. 2016-1 are the types of  
19 services to be provided in Annexation No. 8. If, and to the extent possible, such services shall be provided  
20 in common within CFD No. 2016-1 and Annexation No. 8.

21           **Section 7:**     Special Taxes. It is the further intention of this City Council body that, except  
22 where funds are otherwise available to the CFD to pay for services, a Special Tax sufficient to pay for  
23 such services to be provided in CFD No. 2016-1 and Annexation No. 8, and related incidental expenses  
24 authorized by the Act, secured by recordation of a continuing lien against all non-exempt real property  
25 in Annexation No. 8, will be levied annually within the boundaries of such Annexation No. 8. For further  
26 particulars as to the rate and method of apportionment of the proposed special tax, reference is made to  
27 the attached and incorporated Exhibit “B” (the “Rate and Method of Apportionment”), which sets forth  
28 in sufficient detail the method of apportionment to allow each landowner or resident within proposed  
Annexation No. 8 to clearly estimate the maximum amount that such person will have to pay.

1 The special tax proposed to be levied within Annexation No. 8 for services to be supplied within  
2 Annexation No. 8 shall be equal to the special tax levied to pay for the same services in CFD  
3 No. 2016- 1, to the extent that the actual cost of providing the services in Annexation No. 8 is equivalent  
4 to the cost of providing those services in CFD No. 2016-1. Notwithstanding the foregoing, the special  
5 tax may not be levied at a rate that is higher than the maximum special tax authorized to be levied  
6 pursuant to the Rate and Method of Apportionment.

7 The special taxes herein authorized, to the extent possible, shall be collected in the same manner  
8 as ad valorem property taxes and shall be subject to the same penalties, procedure, sale and lien priority  
9 in any case of delinquency as applicable for ad valorem taxes. Any special taxes that may not be  
10 collected on the County tax roll shall be collected through a direct billing procedure by the City  
11 Treasurer.

12 The maximum special tax rate in CFD No. 2016-1 shall not be increased as a result of the  
13 annexation of Annexation No. 8 to CFD No. 2016-1.

14 **Section 8:** Public Hearing. Notice is given that on the 26th day of August, 2025, at the hour  
15 of 6:30 p.m., or as soon thereafter as is practicable, in the regular meeting place of the City Council  
16 being the Civic Center Council Chambers located at 150 S. Palm Avenue Rialto, CA 92376, a public  
17 hearing will be held where this City Council will consider the authorization for the annexation of  
18 Annexation No. 8 to CFD No. 2016-1, the proposed method and apportionment of the special tax to be  
19 levied with Annexation No. 8 and all other matters as set forth in this Resolution of Intention.

20 At such public hearing, the testimony of all interested persons for or against the annexation of  
21 Annexation No. 8 or the levying of special taxes within Annexation No. 8 will be heard.

22 At such public hearing, protests against the proposed annexation of Annexation No. 8, the levy  
23 of special taxes within Annexation No. 8 or any other proposals contained in this resolution may be  
24 made by any interested person. Any protests pertaining to the regularity or sufficiency of the proceedings  
25 shall be in writing and shall clearly set forth the irregularities or defects to which objection is made. All  
26 written protests shall be filed with the City Clerk prior to the time fixed for the public hearing. Written  
27 protests may be withdrawn at any time before the conclusion of the public hearing.  
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1        **Section 9:**    Majority Protest. If (a) 50% or more of the registered voters, or six (6) registered  
2 voters, whichever is more, residing within CFD No. 2016-1, (b) 50% or more of the registered voters,  
3 or six (6) registered voters, whichever is more, residing within Annexation No. 8, (c) owners of one-half  
4 or more of the area of land in the territory included in CFD 2016-1, or (d) owners of one-half or more  
5 of the area of land in the territory included in Annexation No. 8, file written protests against the proposed  
6 annexation of Annexation No. 8 to CFD No. 2016-1 and such protests are not withdrawn so as to reduce  
7 the protests to less than a majority, no further proceedings shall be undertaken for a period of one year  
8 from the date of the decision by the City Council on the annexation of Annexation No. 8 to CFD 2016- 1.

9        **Section 10:**    Notice. Notice of the time and place of the public hearing shall be given by the  
10 City Clerk by publication in a legally designated newspaper of general circulation, in the territory of  
11 Annexation No. 8 and CFD 2016-1 pursuant to Section 6061 of the Government Code. Said publication  
12 shall be completed at least seven (7) days prior to the date set for the public hearing and shall contain  
13 the information prescribed in Section 53322 of the Act.

14        **Section 11:** The City Clerk shall certify to the adoption of this resolution.

15  
16 **PASSED, APPROVED AND ADOPTED** this        day of        .  
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JOE BACA, MAYOR

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**ATTEST:**

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BARBARA MCGEE, CITY CLERK

**APPROVED AS TO FORM:**

\_\_\_\_\_

ERIC S. VAIL, CITY ATTORNEY

1 STATE OF CALIFORNIA )  
2 COUNTY OF SAN BERNARDINO ) ss  
3 CITY OF RIALTO )  
4

5 I, BARBARA MCGEE, City Clerk of the City of Rialto, do hereby certify that the foregoing  
6 Resolution No. \_\_\_\_\_ was duly passed and adopted at a regular meeting of the City Council of the  
7 City of Rialto held on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

8 Upon motion of Councilmember \_\_\_\_\_, seconded by Councilmember  
9 \_\_\_\_\_, the foregoing Resolution No. \_\_\_\_\_ was duly passed and adopted.

10 Vote on the motion:

11 AYES:

12 NOES:

13 ABSENT:

14 IN WITNESS WHEREOF, I have hereunto set my hand and the Official Seal of the City of Rialto  
15 this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

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BARBARA MCGEE, CITY CLERK

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# EXHIBIT A

## ANNEXATION MAP

SHEET 1 OF 1

**ANNEXATION MAP NO. 8 OF  
COMMUNITY FACILITIES DISTRICT NO. 2016-1  
(PUBLIC SERVICES)  
CITY OF RIALTO  
SAN BERNARDINO COUNTY  
STATE OF CALIFORNIA**

**LEGEND**

■ ■ ■ ■ Proposed Boundaries of City of Rialto Annexation Map No. 8 of Community Facilities District No. 2016-1 (Public Services)

— Assessor Parcel Line

Reference is made to that boundary map of the Community Facilities District No. 2016-1 (Public Services) of the City of Rialto recorded with the San Bernardino County Recorder's office on October 6, 2016 in book 87, page 29 of Maps of Assessment and Community Facilities Districts, as instrument no. 2016-0418016.

(1) Filed in the office of the Clerk of the City of Rialto this \_\_\_\_ day of \_\_\_\_, 2025.

\_\_\_\_\_  
Barbara McGee, Clerk of the City of Rialto, California

(2) I hereby certify that the within map showing the proposed boundaries of Annexation Map No. 8 of Community Facilities District No. 2016-1 (Public Services) of the City of Rialto, San Bernardino County, State of California, was approved by the City Council of the City of Rialto at a regular meeting thereof, held on the \_\_\_\_ day of \_\_\_\_, 2025, by its Resolution No. \_\_\_\_.

\_\_\_\_\_  
Barbara McGee, Clerk of the City of Rialto, California

San Bernardino County Recorder's Certificate

This map has been filed under Document Number \_\_\_\_\_, this \_\_\_\_ day of \_\_\_\_, 2025, at \_\_\_\_m., in Book \_\_\_\_ of Maps of Assessment and Community Facilities Districts at page \_\_\_\_, in the office of the county recorder in San Bernardino County, State of California, at the request of the City of Rialto in the amount of \$ \_\_\_\_\_.

Josie Gonzales  
Assessor-Recorder  
San Bernardino County

By: \_\_\_\_\_  
Deputy Recorder

Assessor Parcel Number within the Boundaries of City of Rialto Annexation Map No. 8 of Community Facilities District No. 2016-1 (Public Services): 0131-141-71

Reference is made to the Assessor maps of San Bernardino County for a description of the lines and dimensions of each lot and parcel.

Prepared by DTA



1  
2 **EXHIBIT B**

3 **RATE AND METHOD OF APPORTIONMENT**  
4

5 A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels within the City of Rialto  
6 Community Facilities District 2016-1 (Public Services), ("CFD 2016-1"), other than Assessor's Parcels  
7 classified as Exempt Property as defined herein, and collected each Fiscal Year commencing in Fiscal  
8 Year 2017-2018, in an amount determined by the CFD Administrator through the application of the  
9 procedures described below. All of the real property within CFD 2016-1, unless exempted by law or by  
10 the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

11 **A. DEFINITIONS**

12 The terms hereinafter set forth have the following meanings:

13 **"Acre or Acreage"** means the land area of an Assessor's Parcel, expressed in acres, as shown on an  
14 Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown  
15 on the applicable Final Subdivision Map, other final map, other parcel map, other condominium plan, or  
16 functionally equivalent map or instrument recorded in the Office of the Country Recorder. The square  
17 footage of an Assessor's Parcel is equal to the Acreage multiplied by 43,560.

18 **"Act"** means the Mello-Roos Communities Facilities Act of 1982 as amended, being Chapter 2.5, Part  
19 1, Division 2 of Title 5 of the Government Code of the State of California.

20 **"Administrative Expenses"** means the following actual or reasonably estimated expenses related to the  
21 administration of CFD 2016-1: the costs of determining the amount of the levy of Special Taxes, the  
22 collection of Special Taxes, including the expenses of collecting delinquencies and pursuing foreclosures  
23 or tax sale collection, the payment of a proportional share of salaries and benefits of any City employee  
24 and City overhead whose duties are directly related to the administration of CFD 2016-1, fees and  
25 expenses for counsel, audits, costs associated with responding to public inquiries regarding CFD 2016-1,  
26 and any and all other costs incurred in connection with the administration of CFD 2016-1.

27 **"Annual Escalation Factor"** means the lesser of three percent (3%) or the annual percentage increase,  
28 if any, of the U.S. Bureau of Labor Statistics – Compensation: Employment Cost Index for total  
compensation, for State and Local Government Workers, as determined by the Bureau of Labor Statistics  
for the twelve (12) months ending the preceding December 31.

**"Assessor's Parcel"** means a lot or parcel shown in an Assessor's Parcel Map with an assigned assessor's  
parcel number.

**"Assessor's Parcel Map"** means an official map of the Assessor of the County designating parcels by  
assessor's parcel number.

**"Base Year"** means Fiscal Year beginning July 1, 2017 and ending June 30, 2018.

**"Boundary Map"** means the map of the boundaries of CFD 2016-1 recorded on October 6, 2016 in the  
San Bernardino County Recorder's Office in Book 87, Pages 29, of Maps of Assessments and Community  
Facilities Districts (instrument number 2016-0418016).

1 **“Building Permit”** means a permit issued for new construction of a residential dwelling or non-  
2 residential structure. For purposes of this definition, “Building Permit” shall not include permits for  
3 construction or installation of retaining walls, grading, utility improvements, or other such improvements  
not intended for human habitation.

4 **“CFD Administrator”** means an official of the City, or designee thereof, responsible for determining  
5 the Special Tax Requirement for Services and providing for the levy and collection of the Special Taxes  
for CFD 2016-1.

6 **“CFD 2016-1”** means City of Rialto Community Facilities District 2016-1 (Public Services) established  
by the City Council under the Act.

7 **“City”** means the City of Rialto.

8 **“City Council”** means the Council of the city of Rialto, acting as the legislative body of CFD 2016-1.

9 **“County”** means the County of San Bernardino.

10 **“Developed Property”** means an Assessor’s Parcel of Taxable Property for which a Building Permit was  
issued on or before **June 1** preceding the Fiscal Year for which Special Taxes are being levied.

11 **“Exempt Property”** means all Assessor’s Parcels within CFD 2016-1 that are exempt from the Special  
12 Taxes pursuant to the Act or Section F herein.

13 **“Final Map”** means an Assessor’s Parcel Map, a Final Subdivision Map, condominium plan, lot line  
14 adjustment, or any other map functionally considered to be an equivalent development map that has been  
recorded in the Office of the County Recorder.

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

16 **“Land Use Type”** means any of the land use types listed in Table 1 below.

17 **“Lot”** means property within a Final Map identified by a lot number for which a Building Permit has  
been issued or may be issued.

18 **“Maximum Special Tax”** means the maximum Special Tax determined in accordance with Section C,  
19 which may be levied in any Fiscal Year on an Assessor’s Parcel of Taxable Property.

20 **“Multi-Family Residential Property” or “MFR Property”** means all Assessor’s Parcels of Developed  
Property for which a Building Permit has been issued for purposes of constructing a residential structure  
21 consisting of two or more residential units that share common walls, including, but not limited to,  
duplexes, triplexes, town homes, condominiums, and apartment units.

22 **“Property Owner Association Property”** means for each Fiscal Year any property within the  
23 boundaries of CFD 2016-1 that was owned by, or irrevocably dedicated as indicated in an instrument  
recorded with the County Recorder to a property owner association, including any master or sub-  
24 association, as of **June 1**.

25 **“Proportionately”** means in a manner such that the ratio of the actual Special Tax levy to the Maximum  
Special Tax is equal for all Assessor’s Parcels within each Land Use Class.

26 **“Public Property”** means any property that is owned by, dedicated or irrevocably dedicated to a city,  
27 the federal government, the State of California, the County, or any other public agency (each, a “Public  
Entity”); provided, however, that any such property is leased by such a Public Entity to a private entity  
28 and is thereby subject to taxation pursuant to Section 53340.1 of the Act, such leasehold estate shall be  
classified and taxed according to the use thereof.

1 **“Residential Property”** means all Assessor’s Parcels of Developed Property within CFD 2016-1 for  
2 which a Building Permit has been issued for purposes of constructing one or more Residential Unit(s).

3 **“Residential Unit”** means any residence in which a person or persons may live, which is not considered  
4 to be used for non-residential purposes.

5 **“Services”** means those authorized services that may be funded by CFD 2016-1 pursuant to the Act, as  
6 amended including but not limited to: police protection services; fire protection and suppression services,  
7 and ambulance and paramedic services; maintenance and lighting of parks, parkways, streets, roads, and  
8 open space; and flood and storm protection services.

9 **“Single-Family Detached Residential Unit” or “SFR Property”** means all Assessor’s Parcels of  
10 Residential Property consisting of a single Dwelling Unit.

11 **“Special Tax”** means the special tax authorized to be levied within CFD 2016-1 pursuant to the Act, to  
12 fund the Special Tax Requirement.

13 **“Special Tax Requirement”** means the amount, as determined by the CFD Administrator, for any Fiscal  
14 Year to: (i) pay the costs of providing the Services during such Fiscal Year, (ii) pay Administrative  
15 Expenses associated with the Special Tax, (iii) establish or replenish any operational reserve fund  
16 established for Services, (iv) pay incidental expenses related to the Services as authorized pursuant to the  
17 Act, (v) fund an amount equal to a reasonable estimate of delinquencies expected to occur in the Fiscal  
18 Year in which the Special Tax will be levied (“Estimated Special Tax Delinquency Amount”) and (vi)  
19 fund the shortfall, if any, in the Special Tax revenues collected in the preceding Fiscal Year necessary to  
20 fund the Special Tax Requirement for Services for such Fiscal Year where such shortfall resulted from  
21 delinquencies in the payment of Special Taxes in such Fiscal Year that exceeded the Estimated Special  
22 Tax Delinquency Amount included in the Special Tax Requirement for Services for such Fiscal Year.

23 **“Taxable Property”** means all Assessor’s Parcels that are not exempt from the Special Tax pursuant to  
24 the Act or Section H.

25 **“Undeveloped Property”** means an Assessor’s Parcel of Taxable Property for which a Building Permit  
26 has not been issued on or before June 1 preceding the Fiscal Year for which Special Taxes are being  
27 levied.

## 28 **B. CLASSIFICATION OF ASSESSOR’S PARCELS**

Each Fiscal Year, beginning with Fiscal Year 2017-2018, using the definitions above, each Assessor’s  
Parcel within the CFD 2016-1 shall be classified by the CFD Administrator as Taxable Property or  
Exempt Property. In addition, each such Fiscal Year, each Assessor’s Parcel of Taxable Property shall be  
further classified by the CFD Administrator as Developed Property or Undeveloped Property. Developed  
Property shall be further classified as Single-Family Residential Property or Multi-Family Residential  
Property. Commencing with Fiscal Year 2017-2018 and for each subsequent Fiscal Year, all Taxable  
Property shall be subject to the levy of Special Taxes pursuant to Section C below.

## C. MAXIMUM ANNUAL SPECIAL TAXES

### 1. Developed Property

Each Fiscal Year commencing in Fiscal Year 2017-2018, each Assessor's Parcel of Developed Property shall be subject to the Special Tax. The Maximum Special Tax for Developed Property for Fiscal Year 2017-2018 is shown below in Table 1.

**Table 1**  
**Developed Property**  
**Maximum Special Tax Rates**

<b>Land Use Type</b>	<b>Maximum Special Tax Base Year (2017/18)</b>
<b>Residential</b>	
SFR Property	\$288 per Residential Unit
MFR Property	\$216 per Residential Unit

For each subsequent Fiscal Year following the Base Year, the Maximum Special Tax rate shall be increased from the Maximum Special Tax rate in effect for the prior Fiscal Year by the Annual Escalation Factor. The SFR Property Tax Rate for Fiscal Year 2025/2026 is \$357.48.

### 2. Undeveloped Property

Each Fiscal Year commencing in Fiscal Year 2017-2018, each Assessor's Parcel classified as Undeveloped Property shall be exempt from the levy of the Special Tax.

### 3. Exempt Property

No Special Tax shall be levied on Exempt Property as defined in Section F.

For each Fiscal Year, if the use or ownership of an Assessor's Parcel or Exempt Property changes so that such Assessor's Parcel is no longer classified as one of the uses set forth in Section F, therefore making such Assessor's Parcel no longer eligible to be classified as Exempt Property, such Assessor's Parcel shall be deemed to be Taxable Property and shall be taxed pursuant to the provisions of Section C.

## D. METHOD OF APPORTIONMENT OF SPECIAL TAX

Commencing in Fiscal Year 2017-2018 and for each subsequent Fiscal Year, the CFD Administrator shall levy the Special Tax on all Taxable Property of CFD 2016-1 until the total amount of Special Tax levied equals the Special Tax Requirement. The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property within CFD 2016-1 up to 100% of the Maximum Special Tax to satisfy the Special Tax Requirement.

1 Notwithstanding any provision of this Section D to the contrary, under no circumstances will the Special  
2 Tax levied against any Assessor's Parcel of Developed Property that is classified as Residential Property  
3 be increased by more than ten percent (10%) per Fiscal Year as a consequence of delinquency or default  
in the payment of Special Taxes by the owner of any other Assessor's Parcel.

#### 4 **E. PREPAYMENT OF SPECIAL TAX**

5 The Special Tax shall be levied in perpetuity for the purpose of financing ongoing authorized services  
6 and therefore may not be prepaid.

#### 7 **F. EXEMPTIONS**

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9 The City Council shall classify as Exempt Property: (i) Public Property, (ii) Property Owner Association  
10 Property, (iii) Assessor's Parcels with public or utility easements making impractical their utilization for  
11 other than the purposes set forth in the easement, including but not limited to property designated for  
12 open space, trails, pathways, parks or park and recreation related facilities, (iv) property reasonably  
designated by the City or CFD Administrator as Exempt Property due to deed restrictions, conservation  
easement, or similar factors.

#### 13 **G. APPEALS**

14 Any property owner claiming that the amount or application of the Special Tax is not correct may file a  
15 written notice of appeal with the CFD Administrator not later than twelve months after having paid the  
16 first installment of the Special Tax A that is disputed. The CFD Administrator shall promptly review the  
17 appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the  
18 amount of the Special Tax, and rule on the appeal. If the decision of the CFD Administrator requires that  
the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash  
refund shall not be made but an adjustment shall be made to the Special Tax on that Assessor's Parcel in  
the subsequent Fiscal Year(s) to compensate for the overpayment of the Special Tax.

#### 19 **H. MANNER OF COLLECTION**

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21 The annual Special Taxes shall be collected in the same manner and at the same time as ordinary ad  
22 valorem property taxes, provided, however, that the Special Taxes may be billed and collected at a  
different time or in a different manner if necessary to meet the financial obligations of CFD 2016-1.  
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