

RECORDING REQUESTED BY, AND  
WHEN RECORDED, RETURN TO:

Deputy City Clerk  
City of Beaumont  
550 East Sixth Street  
Beaumont, California 92223



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NOTICE OF SPECIAL TAX LIEN

Pursuant to the requirements of Section 3114.5 and 3117.5 of the Streets and Highways Code of the State of California and Section 53328.3 of the Government Code of the State of California, the undersigned Deputy City Clerk of the City of Beaumont, State of California, hereby gives notice that a lien to secure payment of a special tax is hereby imposed by the City Council of the City of Beaumont, State of California acting as the legislative body of Community Facilities District No. 93-1 with respect to Improvement Area No. 14 of said District. The special tax secured by this lien is authorized to be levied for the purpose of paying principal of and interest on bonds, the proceeds of which are being used to finance all or a portion of the acquisition and construction of public infrastructure facilities, including sewage facilities, water facilities, school facilities, transportation facilities, flood control and drainage facilities, public utility facilities, parks and open space, civic facilities, other landscaping and erosion control facilities and financing costs and incidentals, together with necessary appurtenances thereto and site and right-of-way acquisition, and all other expenses incidental thereto.

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The special tax is authorized to be levied on property within Improvement Area No. 14 of City of Beaumont Community Facilities District No. 93-1 (the "District") which has now been officially formed and the lien of the special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax obligation is prepaid, permanently satisfied, and canceled in accordance with law or until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Government Code.

The rate, method of apportionment, and manner of collection of the authorized special tax is attached hereto as Exhibit A.

Conditions, if any, under which the obligation to pay the special tax may be prepaid and permanently satisfied and the lien of special tax canceled shall be determined in accordance with a prepayment formula determined by the City Council prior to issuance of bonds but in any case no later than the time of prepayment.

Notice is further given that upon the recording of this notice in the office of the County Recorder for the County of Riverside, the obligation to pay the special tax shall become a lien upon all non-exempt real property within Improvement Area No. 14 of City of Beaumont Community Facilities District No. 93-1 in accordance with Section 3115.5 of the Streets and Highways Code.

The names of the owners and the assessor's tax parcel numbers of the real property included within the Improvement Area and not exempt from the special tax are as follows as they appear on the latest secured assessment roll as of the date of recording of this notice or as otherwise known to the Deputy City Clerk of the City of Beaumont:

ASSESSOR'S  
PARCEL NUMBERS

TITLEHOLDER

|                 |  |
|-----------------|--|
| APN 406-070-032 | Westbrook Oak Valley Properties, LLC, a California limited liability corporation |
| APN 406-070-034 | Westbrook Oak Valley Properties, LLC, a California limited liability corporation |
| APN 406-070-036 | Westbrook Oak Valley Properties, LLC, a California limited liability corporation |
| APN 406-230-017 | Westbrook Oak Valley Properties, LLC, a California limited liability corporation |
| APN 406-230-018 | Westbrook Oak Valley Properties, LLC, a California limited liability corporation |
| APN 406-230-019 | Westbrook Oak Valley Properties, LLC, a California limited liability corporation |
| APN 406-230-029 | Westbrook Oak Valley Properties, LLC, a California limited liability corporation |
| APN 406-230-039 | Westbrook Oak Valley Properties, LLC, a California limited liability corporation |
| APN 406-230-040 | Westbrook Oak Valley Properties, LLC, a California limited liability corporation |
| APN 406-230-041 | Westbrook Oak Valley Properties, LLC, a California limited liability corporation |

Reference is made to the amended boundary map of City of Beaumont Community Facilities District No. 93-1 recorded on JANUARY 11, 2000 at Book 46, page(s) 63 of the Book of Maps of Assessment and Community Facilities Districts, in the office of the County Recorder for the County of Riverside, State of California, which map is now the final boundary map of the Community Facilities District and the Improvement Areas therein.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact:

City Manager  
City of Beaumont  
550 East Sixth Street  
Beaumont, CA 92223  
(909) 769-8520

DATED:

JAN 11 2000

December 29, 1999

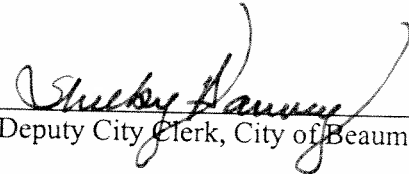
  
Deputy City Clerk, City of Beaumont



EXHIBIT A

**RATE AND METHOD OF APPORTIONMENT FOR  
IMPROVEMENT AREA NO. 14 OF  
COMMUNITY FACILITIES DISTRICT NO. 93-1  
OF THE CITY OF BEAUMONT**

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in the City of Beaumont Community Facilities District No. 93-1 Improvement Area No. 14 ("CFD No. 93-1") and collected each Fiscal Year commencing in Fiscal Year 2000-2001, in an amount determined by the City Council through the application of the appropriate Special Tax in Tax Zone A and Tax Zone B for "Developed Property," "Taxable Property Owner Association Property," "Taxable Public Property," "Taxable Religious Property" and "Undeveloped Property" as described below. All of the real property in Improvement Area No. 14, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

"**Acre or Acreage**" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map. The square footage of an Assessor's Parcel is equal to the Acreage multiplied by 43,560.

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

"**Administrative Expenses**" means any ordinary and necessary expenses of the City to carry out the administration of Improvement Area No. 14.

"**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.

"**Assigned Special Tax**" means the Special Tax for each Land Use Class of Developed Property, as determined in accordance with Section C below.

"**Backup Special Tax**" means the Special Tax applicable to each Assessor's Parcel of Developed Property, as determined in accordance with Section C below.

"**Bonds**" means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by Improvement Area No. 14 under the Act.

2000-018  
01/11/2000 09:00A  
3 of 18



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

“**CFD No. 93-1**” means City of Beaumont Community Facilities District No. 93-1.

“**City**” means the City of Beaumont.

“**County**” means the County of Riverside.

“**Developed Property**” means, for each Fiscal Year, all Taxable Property, exclusive of Taxable Property Owner Association Property, Taxable Public Property, or Taxable Religious Property for which a building permit for new construction was issued prior to March 1 of the prior Fiscal Year.

“**Fiscal Year**” means the period starting July 1 and ending on the following June 30.

“**Improvement Area No. 14**” means Improvement Area No. 14 as depicted on the boundary map of CFD No. 93-1.

“**Indenture**” means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time, and any instrument replacing or supplementing the same.

“**Land Use Class**” means any of the classes listed in Table 1 and Table 2.

“**Maximum Special Tax**” means the maximum Special Tax, determined in accordance with Section C below, that can be levied in any Fiscal Year on any Assessor’s Parcel of Taxable Property.

“**Non-Residential Property**” means all Assessor’s Parcels of Developed Property for which a building permit(s) was issued for a non-residential use.

“**Outstanding Bonds**” means all Bonds which are deemed to be outstanding under the Indenture.

“**Property Owner Association Property**” means any property that is owned by or dedicated to a property owner association, including any master or sub-association.

“**Proportionately**” means for Developed Property the ratio of the actual Special Tax levy to the Assigned Special Tax is equal for all Assessor’s Parcels of Developed Property within Tax Zone A and Tax Zone B. For Undeveloped Property, “Proportionately” means that the ratio of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is equal for all Assessor’s Parcels of Undeveloped

2000-018970  
01/11/2000 08:08H  
4 of 10



Property within Tax Zone A and Tax Zone B.

**“Public Property”** means any property that is used for rights-of-way or any other purpose and is owned by or dedicated to the federal government, the State, the County or any other public agency.

**“Religious Property”** means any property that is used primarily as a place of worship and is exempt from ad valorem property taxes because it is owned by a religious organization. Religious Property, without limitation, does not include any Assessor’s Parcels used for religious schools, day care centers, or congregational care facilities.

**“Residential Property”** means all Assessor’s Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

**“Residential Floor Area”** means all of the square footage of living area within the perimeter of a residential structure, not including any carport, walkway, garage, overhang, patio, enclosed patio, or similar area. The determination of Residential Floor Area shall be made by reference to the building permit(s) issued for such Assessor’s Parcel.

**“Special Tax”** means the special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Developed Property, Undeveloped Property, Taxable Property Owner Association Property, Taxable Public Property, and Taxable Religious Property to fund the Special Tax Requirement.

**“Special Tax Requirement”** means that amount required, after taking into consideration available funds pursuant to the Indenture, in any Fiscal Year for Improvement Area No. 14 to: (i) pay debt service on all Outstanding Bonds; (ii) pay periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iii) pay reasonable Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) pay for anticipated delinquent Special Taxes based on the delinquency rate in Improvement Area No. 14 for the previous Fiscal Year, and (vi) pay directly for construction of Improvement Area No. 14 facilities eligible under the Act to the extent that the inclusion of such amount does not increase the Special Tax levy on Undeveloped Property.

**“State”** means the State of California.

**“Taxable Property”** means all of the Assessor’s Parcels within the boundaries of Improvement Area No. 14 which are not exempt from the Special Tax pursuant to law or Section E below.

**“Taxable Property Owner Association Property”** means all Assessor’s Parcels of Property Owner Association Property that are not exempt pursuant to Section E below.

2000-01  
01/11/2000 03:58PM  
5 of 10



“**Taxable Public Property**” means all Assessor’s Parcels of Public Property that are not exempt pursuant to Section E below.

“**Taxable Religious Property**” means all Assessor’s Parcels of Religious Property that are not exempt pursuant to Section E below.

“**Tax Zone**” means Tax Zone A or Tax Zone B within Improvement Area No. 14.

“**Tax Zone A**” means the area within Improvement Area No. 14 as designated on the map described in Attachment 1 of this rate and method of apportionment.

“**Tax Zone B**” means the area within Improvement Area No. 14 as designated on the map described in Attachment 1 of this rate and method of apportionment.

“**Trustee**” means the trustee or fiscal agent under the Indenture.

“**Undeveloped Property**” means, for each Fiscal Year, all Taxable Property not classified as Developed Property, Taxable Property Owner Association Property, Taxable Public Property, or Taxable Religious Property.

**B. ASSIGNMENT TO LAND USE CATEGORIES**

Each Fiscal Year, all Taxable Property within Tax Zone A and Tax Zone B of Improvement Area No. 14 shall be classified as Developed Property, Taxable Public Property, Taxable Property Owner Association Property, Taxable Religious Property or Undeveloped Property, and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below. Developed Property shall be further classified as Residential Property and Non-Residential Property.

Residential Property shall be assigned to Land Use Class 1 and Non-Residential Property shall be assigned to Land Use Class 2.

**C. MAXIMUM SPECIAL TAX RATE**

**1. Developed Property**

**a. Maximum Special Tax**

The Maximum Special Tax for each Assessor’s Parcel classified as Developed Property within Tax Zone A and Tax Zone B shall be the greater of (i) the amount derived by application of the Assigned Special Tax or (ii) the amount derived by application of the Backup Special Tax.



2000-010970  
01/11/2000 08:00A  
6 of 18

b. Assigned Special Tax

The Assigned Special Tax for each Land Use Class within Tax Zone A and Tax Zone B is shown below in Table 1 and Table 2. The Assigned Special Tax for Residential Property shall be based on the amount of Residential Floor Area for the Assessor's Parcel. The Assigned Special Tax for Non-Residential Property shall be based on the amount of Acreage of the Assessor's Parcel.

**TABLE 1**

**Assigned Special Taxes for Developed Property within Tax Zone A  
Community Facilities District No. 93-1 – Improvement Area No. 14**

| Land Use Class | Description              | Assigned Special Tax                            |
|----------------|--------------------------|---|
| 1              | Residential Property     | \$.34 per square foot of Residential Floor Area |
| 2              | Non-Residential Property | \$2,500 per Acre                                |

**TABLE 2**

**Assigned Special Taxes for Developed Property within Tax Zone B  
Community Facilities District No. 93-1 – Improvement Area No. 14**

| Land Use Class | Description              | Assigned Special Tax                            |
|----------------|--------------------------|---|
| 1              | Residential Property     | \$.08 per square foot of Residential Floor Area |
| 2              | Non-Residential Property | \$1,000 per Acre                                |

c. Backup Special Tax

The Backup Special Tax for an Assessor's Parcel of Residential Property and Non-Residential Property within Tax Zone A shall equal \$.0915 per square foot of the Assessor's Parcel. The Backup Special Tax for an Assessor's Parcel of Residential Property and Non-Residential Property within Tax Zone B shall equal \$.0271 per square foot of the Assessor's Parcel.

2. **Undeveloped Property, Taxable Property Owner Association Property, Taxable Public Property, and Taxable Religious Property**

a. Maximum Special Tax

The Maximum Special Tax for Undeveloped Property, Taxable Property Owner Association Property, Taxable Public Property, and Taxable Religious Property within Tax Zone A shall be \$3,983 per Acre. The

2000-010970  
01/11/2000 08:08A  
7 of 10



Maximum Special Tax for Undeveloped Property, Taxable Property Owner Association Property, Taxable Public Property, and Taxable Religious Property within Tax Zone B shall be \$1,179 per Acre.

**D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

Commencing with Fiscal Year 2000-2001 and for each following Fiscal Year, the City shall levy the Special Tax within Tax Zone A and Tax Zone B until the amount of Special Taxes levied equals the Special Tax Requirement. The Special Tax shall be levied each Fiscal Year as follows.

First: The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property Tax within Tax Zone A and Tax Zone B at up to 100% of the applicable Assigned Special Tax as needed to satisfy the Special Tax Requirement.

Second: If additional monies are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property Tax within Tax Zone A and Tax Zone B at up to 100% of the Maximum Special Tax for Undeveloped Property;

Third: If additional monies are needed to satisfy the Special Tax Requirement after the first two steps have been completed, then the levy of the Special Tax on each Assessor's Parcel of Developed Property Tax within Tax Zone A and Tax Zone B whose Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased Proportionately from the Assigned Special Tax up to the Maximum Special Tax for each such Assessor's Parcel;

Fourth: If additional monies are needed to satisfy the Special Tax Requirement after the first three steps have been completed, then the Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Property Owner Association Property, or Taxable Religious Property within Tax Zone A and Tax Zone B at up to the Maximum Special Tax for Taxable Property Owner Association Property or Taxable Religious Property.

Fifth: If additional monies are needed to satisfy the Special Tax Requirement after the first four steps have been completed, then the Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Public Property within Tax Zone A and Tax Zone B at up to the Maximum Special Tax for Taxable Public Property.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel of Residential Property for which an occupancy permit for private residential use has been issued be increased by more than ten percent per fiscal year as a consequence of delinquency or default by the owner of any other Assessor's Parcel within Improvement Area No. 14.



2000-010970  
01/11/2000 08:00A  
8 of 10



**E. EXEMPTIONS**

No Special Tax shall be levied on up to 110.32 Acres and 87.88 Acres of Property Owner Association Property, and/or Public Property, and/or Religious Property within Tax Zone A and Tax Zone B, respectively. However, any Property Owner Association Property, and/or Public Property, and/or Religious Property which exceeds 110.32 Acres for Tax Zone A and 87.88 Acres for Tax Zone B will be classified as Taxable Property Owner Association Property, and/or Taxable Public Property, and/or Taxable Religious Property and subject to the special tax rates specified in Section C and the fourth and fifth steps in Section D herein. Tax-exempt status within Tax Zone A and Tax Zone B will be assigned by the CFD Administrator in the chronological order in which property becomes Property Owner Association Property, Public Property, or Religious Property. However, should an Assessor's Parcel no longer be classified as Property Owner Association Property, Public Property, or Religious Property its tax-exempt status will be revoked.

**F. REVIEW/APPEAL COMMITTEE**

Any landowner or resident who feels that the amount of the Special Tax levied on their Assessor's Parcel is in error may file a notice with CFD No. 93-1 appealing the amount of the Special Tax levied on such Assessor's Parcel. A representative of CFD No. 93-1 will then review the appeal and, if necessary, meet with the applicant. If the findings of the representative of CFD No. 93-1 verify that the amount of the Special Tax should be modified or changed, then, as appropriate, the Special Tax levy shall be corrected.

**G. MANNER OF COLLECTION**

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 93-1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

**H. PREPAYMENT OF SPECIAL TAX**

The Special Tax applicable to an Assessor's Parcel may be prepaid in full according to a prepayment formula determined by the City at the time of prepayment. The prepayment amount shall also include the administrative expense of Improvement Area No. 14, the fiscal agent and any consultant retained in connection with the calculation of the prepayment amount.

**I. TERM OF SPECIAL TAX**

The Special Tax shall be levied for the period necessary to fully satisfy the Special Tax Requirement, but in no event shall it be levied after Fiscal Year 2036-2037.

2000-010970  
01/11/2000 08:08H  
9 of 10



