

RECORDING REQUESTED BY, AND
WHEN RECORDED, RETURN TO:

City Manager
City of Beaumont
550 East Sixth Street
Beaumont, California 92223



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NOTICE OF SPECIAL TAX LIEN (SERVICES)

Community Facilities District No. 93-1
of the City of Beaumont
(Improvement Area No. 8)

1

CMG

Pursuant to the requirements of Section 3114.5 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 City Manager of the City of Beaumont, State of California, acting as the legislative body (the "Legislative Body") of Community Facilities District No. 93-1 (the "District") with respect to Improvement Area No. 8 of said District hereby gives notice that a lien to secure payment of a special tax for services is hereby imposed by the Legislative Body. The special tax secured by this lien is authorized to be levied for the purpose of providing certain public services necessary for maintenance of parks, slopes, trails, streets, parkways, drainage, lighting and flood control facilities, to the extent authorized by the Mello-Roos Community Facilities Act of 1982 (the "Act"), plus the cost of calculating, levying, collecting and administration of the special tax, as further provided in the Rate and Method of Apportionment (defined below).

TAXES LEVIED BY THIS DISTRICT MAY BE USED TO PAY FOR CLEANUP OF HAZARDOUS SUBSTANCES.

The special tax is authorized to be levied on property within Improvement Area No. 8 of the District which has now been officially formed, and the lien of the special tax is a continuing lien which shall secure the 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 (the "Rate and Method of Apportionment") for Improvement Area No. 8 in the form attached hereto as Exhibit A is incorporated herein by reference.

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. 8 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 of the real property included within Improvement Area No. 8 and the assessor's tax parcel numbers or other description of the real property included within Improvement Area No. 8 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 City Manager of the City of Beaumont:

PROPERTY OWNER

ASSESSOR=S
PARCEL NUMBER

Pardee Homes

Tract Nos. 30322-1 through 4;
Tract Nos. 30322-7 through 10

William Lyon Homes, Inc.

Tract No. 30322-5

Woodside Homes of
California, Inc.

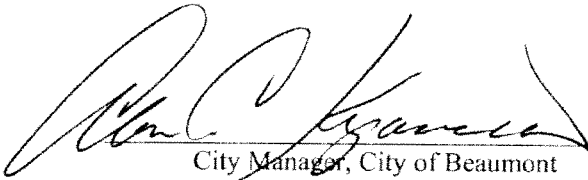
Tract No. 30322-5

Reference is made to the amended boundary map of City of Beaumont Community Facilities District No. 93-1 recorded as Document No. 2002-675212 on November 18, 2002 at Book 52, Page 49 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 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, California 92223
(909) 769-8520

DATED: May 15, 2003


City Manager, City of Beaumont



2003-053445
May 15, 2003
1:14:53

EXHIBIT A

[INSERT RATE AND METHOD OF APPORTIONMENT
OF SPECIAL TAX FOR SERVICES]



2003-359445
11-11-03 10:11:11 AM
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EXHIBIT A
RATE AND METHOD OF APPORTIONMENT OF
SPECIAL TAX FOR SERVICES FOR
IMPROVEMENT AREA NO. 8
OF COMMUNITY FACILITIES DISTRICT NO. 93-1
OF THE CITY OF BEAUMONT
(IA 8 SERVICES)

A "Special Tax for Services" as hereinafter defined shall be levied on all Assessor's Parcels in Improvement Area No. 8 ("IA No. 8") of Community Facilities District No. 93-1 of the City of Beaumont ("CFD No. 93-1") and collected each Fiscal Year commencing in Fiscal Year 2003-2004, in an amount determined by the City Council through the application of the appropriate Special Tax for Services for "Developed Property," as described below. All of the real property in IA No. 8, 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 the Special Tax for Services for IA No. 8.

"Age Restricted" means Residential Property which is used or intended to be used as senior housing and a senior citizen restriction limiting the use of such residential unit, as defined in Section 65995.1 of the Government Code has or will be recorded.

"Apartment" means Residential Property, which is an apartment unit available for rental, and not purchase, by the general public and not subject to a condominium map.

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



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“Assessor’s Parcel Map” means an official map of the Assessor of the County designating parcels by Assessor’s Parcel number.

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

“City” means the City of Beaumont.

“Consumer Price Index” means the index published monthly by the U.S. Department of Labor, Bureau of Labor Statistics for all urban consumers in the Los Angeles-Riverside-Orange County area.

“Council” means the City Council of the City of Beaumont, acting as the legislative body of IA No. 8 of CFD No. 93-1.

“County” means the County of Riverside.

“Developed Property” means, for each Fiscal Year, all Assessor’s Parcels within the boundaries of IA No. 8 which are not exempt from the Special Tax pursuant to law or Section E below, for which a Final Map has been recorded as of January 1 of the prior Fiscal Year.

“Facilities” means the landscape parkways, neighborhood park, easements and green belts within IA No. 8 as identified on Exhibit A, and IA No. 8’s fair share of storm drain and flood control facilities.

“Final Map” means a subdivision of property evidenced by the recordation of a final map, parcel map, or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) or the recordation of a condominium plan pursuant to California Civil Code 1352 that creates individual lots for which building permits may be issued without further subdivision.

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

“Improvement Area No. 8” means Improvement Area No. 8 of CFD No. 93-1 as depicted on the boundary map of CFD No. 93-1.

“Land Use Class” means any of the classes listed in Table 1 below.

“Maximum Special Tax for Services” means the maximum Special Tax for Services that can be levied within IA No. 8 by the City Council in any Fiscal Year.

“Non-Residential Property” means all Assessor’s Parcels of Developed Property for which a building permit(s) has been or may be issued for non-residential uses.



“Operating Fund” means a fund that shall be maintained for IA No. 8 of CFD No. 93-1 for any Fiscal Year to pay for the actual costs of maintenance, repair, and replacement of the Facilities, and the Administrative Expenses.

“Operating Fund Balance” means the amount of funds in the Operating Fund at the end of the preceding Fiscal Year.

“Property Owner Association Property” means any property within the boundaries of IA No. 8 that is owned by or dedicated to a property owner association, including any master or sub-association.

“Public Property” means any property within the boundaries of IA No. 8 that is used for rights-of-way or any other purpose and is owned by or irrevocably offered for dedication to the federal government, the State, the County or any other public agency, provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use.

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

“Single Family Unit” means all Residential Property, which is not an Apartment.

“Special Tax for Services” means the special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Developed Property to fund the Special Tax Requirement for Services.

“Special Tax Requirement for Services” means the amount determined in any Fiscal Year equal to (i) the budgeted costs of the maintenance, repair and replacement of the Facilities which have been accepted and maintained by IA No. 8 or are reasonably expected to be accepted and maintained by IA No. 8 during the current Fiscal Year, (ii) Administrative Expenses, and (iii) anticipated delinquent Special Taxes for Services based on the delinquency rate in IA No. 8 for the previous Fiscal Year.

“Undeveloped Property” means, for each Fiscal Year, all Assessor’s Parcels within the boundaries of IA No. 8 which are not designated Developed Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Developed Property within IA No. 8 shall be subject to the Special Tax for Services in accordance with the rate and method of apportionment determined pursuant to Sections C and D below.



For purposes of determining the applicable Maximum Special Tax for Services for each Assessor's Parcel of Developed Property, all Developed Property shall be assigned to one of the Land Use Classes designated in Table 1 below.

C. MAXIMUM SPECIAL TAX RATE

a. Maximum Special Tax for Services

The Maximum Special Tax for Services for each Assessor's Parcel shall be the Assigned Special Tax for Services. The Fiscal Year 2003-2004 Assigned Special Tax for Services for each Land Use Class is shown below in Table 1.

TABLE 1

**Maximum Special Taxes for Services for Developed Property
in Improvement Area No. 8 of
Community Facilities District No. 93-1 (Fiscal Year 2003-2004)**

| Land Use Class | Description | Maximum Special Tax for Services |
|----------------|----------------------------|----------------------------------|
| 1 | Single Family | \$240.00 per dwelling unit |
| 2 | Apartment / Age Restricted | \$240.00 per dwelling unit |
| 3 | Non-Residential Property | \$944.00 per Acre |
| 4 | Undeveloped Property | \$944.00 per Acre |

b. Increases in the Maximum Special Tax for Services

Commencing July 1, 2004 and each July thereafter, the Maximum Special Tax for Services for the prior Fiscal Year shall be adjusted by an amount equal to the percentage change in the Consumer Price Index for the calendar year ending in December of the prior Fiscal Year.

D. METHOD OF APPORTIONMENT

Commencing with Fiscal Year 2003-2004 and for each following Fiscal Year, the Council shall determine the Special Tax Requirement for Services and shall levy the Special Tax for Services until the amount of the Special Taxes for Services equals the Special Tax Requirement for Services, subject to the limitations specified in Section C herein, as follows:

Step 1: The Special Tax for Services shall be levied proportionally on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax for Services as needed to satisfy the Special Tax Requirement for Services.

Step 2: If additional funds are required, in addition to Step 1, the Special Tax for Services shall be levied proportionally on each Assessor's Parcel of Undeveloped



Property at up to 100% of the applicable Maximum Special Tax for Services as needed to satisfy the Special Tax Requirement for Services.

Notwithstanding the above, under no circumstances will the Special Tax for Services levied against any Assessor's Parcel of Developed Property for which an occupancy permit for private residential use has been issued be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within the IA No. 8.

E. EXEMPTIONS

The City Council shall not levy a Special Tax for Services on the following:

1. Property designated as Public Property, Property Owner Association Property.
2. Properties owned by entities of the State of California, federal or other public agencies except as otherwise provided in Sections 53317.3 and 53317.5 of the Act.

F. REVIEW/APPEAL COMMITTEE

Any landowner or resident who feels that the amount of the Special Tax for Services 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 for Services levied on such Assessor's Parcel. A representative of CFD No. 93-1 shall 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 for Services should be modified or changed, then, as appropriate, the Special Tax for Services shall be corrected.

G. MANNER OF COLLECTION

The Special Tax for Services shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that IA No. 8 of CFD No. 93-1 may collect Special Taxes for Services at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. TERM OF SPECIAL TAX

The Special Tax for Services shall be levied as long as it is needed to meet the Special Tax Requirement for Services, as determined at the sole discretion of the City Council.

