

184366

RECEIVED FOR RECORD
AT 8:00 O'CLOCK

RECORDING REQUESTED BY, AND
WHEN RECORDED, RETURN TO:

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

JUN - 8 1995

Recorded in Official Records
of Riverside County, California

Recorder
Fee \$ 27

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 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. 13 of said District. The special tax secured by this lien is authorized to be levied for the purpose of paying Services necessary for landscape maintenance as described in the "Landscape Maintenance" definition in the Rate and Method of Apportionment of Special Tax for Improvement Area No. 13, approved by the City Council of the City of Beaumont, to the extent permitted by the Act.

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The special tax is authorized to be levied on property within Improvement Area No. 13 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 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. 13 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 the Improvement Area 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 City Clerk of the City of Beaumont:

184366

ASSESSOR'S
PARCEL NUMBERS

APN 406-130-017
APN 406-130-018

TITLEHOLDER

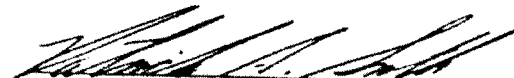
FN Projects, Inc., a California corporation
FN Projects, Inc., a California corporation

Reference is made to the amended boundary map of City of Beaumont Community Facilities District No. 93-1 recorded on April 25, 1995 at Book 39, pages 39 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, CA 92223
(909) 845-4321

DATED: May 31, 1995



City Clerk, City of Beaumont

FN PROJECTS, INC.
4041 MacArthur Boulevard, Suite 500
Newport Beach, CA 92660
(714) 440-7200

August 7, 1997

Mr. David W. Dillon
Economic Development Director
City of Beaumont
550 E. Sixth Street
Beaumont, CA 92223

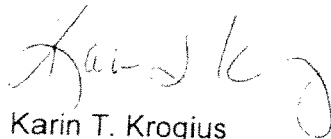
Re: Improvement Area No. 13 of Community Facilities District No. 93-1

Dear Mr. Dillon:

FN Projects, Inc. is the current owner of that property described as Assessor's Parcel No.'s 406 130 017 and 406 130 018 (the "Property"). It is our understanding that the Property was annexed into City of Beaumont Community Facilities District No. 93-1 as Improvement Area 13 for landscape maintenance purposes. Pursuant to the rate and method of apportionment adopted by the City for Improvement Area 13 of CFD 93-1 (attached), we hereby request that the City of Beaumont commence the landscape maintenance in the manner provided in the attached rate and method of apportionment.

Thank you for your consideration in this matter.

Sincerely,



Karin T. Krogius
Senior Vice President

bcc: ALAN KAPANTICAS

EXHIBIT A

RATE AND METHOD OF APPORTIONMENT OF
SPECIAL TAX FOR SERVICES FOR
IMPROVEMENT AREA NO. 13 OF
COMMUNITY FACILITIES DISTRICT NO. 93-1
OF THE CITY OF BEAUMONT
(FN PROJECTS)

A "Special Tax for Services" shall be levied on and collected in Improvement Area No. 13 of Community Facilities District No. 93-1 of the City of Beaumont ("CFD No. 93-1") each Fiscal Year, in an amount determined by the City Council of the City of Beaumont through the application of the appropriate Special Tax for Services for "Developed Property" and "Undeveloped Property" as described below. All of the property in Improvement Area No. 13 of CFD No. 93-1, 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:

"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" shall mean any ordinary and necessary expenses of the City to carry out the administration of the Special Tax for Services for Improvement Area No. 13 of CFD No. 93-1.

"Apartment" means a single dwelling unit within Developed Property of building or buildings comprised of attached residential units, all of which are made available for rental by the general public, exclusive of condominiums.

"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 County Assessor of the County of Riverside designating parcels by Assessor's Parcel number.

"Assigned Special Tax for Services" means the Special Tax for Services for each Land Use Class, as determined by reference to Table 1 of Section C below.

"City" means the City of Beaumont, California.

"Commercial Property" means all Developed Property for which the building permit was issued for non-residential use.

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MICROFILMS DIVISION

"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-Anaheim-Riverside area.

"Council" means the City Council of the City of Beaumont, acting as the legislative body of Improvement Area No. 13 of CFD No. 93-1.

"County" means the County of Riverside, California.

"Developed Property" means all Taxable Property for which a building permit has been issued as of the March 1 preceding the Fiscal Year for which the Special Tax for Services is being levied, exclusive of Public Property, Religious Property and Owner Association Property.

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

"Improvement Area No. 13" means the area designated as Improvement Area No. 13 on the boundary map of CFD No. 93-1.

"Landscape Maintenance" means the maintenance of plant material, irrigation systems, and landscaped areas as shown on existing approved landscape plans for the property within the limits of Tentative Tract 23161 (including portions of landscaping which are to be completed after May 22, 1995) by means which include but are not limited to regular watering, fertilizing, trimming, pruning and similar acts, replacement of all dead, diseased, and/or dying plant material and, if appropriate, installation of physical improvements in landscaped areas if such improvements are integrated into and functionally a part of the landscaped areas.

"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, determined in accordance with Section C, that can be levied by the Council in any Fiscal Year for Undeveloped Property and each Land Use Class of Developed Property.

"Owner Association Property" means any property within the boundaries of Improvement Area No. 13 of CFD No. 93-1 owned by or dedicated to an owner association.

"Public Property" means any property within the boundaries of Improvement Area No. 13 of CFD No. 93-1 owned by or dedicated to the federal government, State of California or other public agency.

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"Religious Property" means all property within the boundaries of Improvement Area No. 13 of CFD No. 93-1 which is exempt from ad valorem property taxes because it is owned by a religious organization.

"Single Family Residential" means any Assessor's Parcel of Developed Property, other than Apartments, for which the building permit was issued for purposes of constructing a residential dwelling unit(s), including detached, attached, and condominium units and structures.

"Special Tax for Services" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property and Undeveloped Property to fund the Special Tax Requirement for Services.

"Special Tax Requirement for Services" means that amount required in any Fiscal Year to: (1) pay for Improvement Area No. 13's fair share of Landscape Maintenance, (2) pay the Administrative Expenses, and (3) pay for anticipated delinquent special taxes for services (such delinquent special taxes shall be estimated based on the delinquency rate in Improvement Area No. 13 of CFD No. 93-1 for the previous Fiscal Year). The fair share of Landscape Maintenance costs shall be determined each Fiscal Year at the sole discretion of the Council.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of Improvement Area No. 13 of CFD No. 93-1 which are not exempt from the Special Tax for Services pursuant to law or Section E below.

"Undeveloped Property" means all Taxable Property not classified as Developed Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

For each Fiscal Year, all Taxable Property within Improvement Area No. 13 of CFD No. 93-1 shall be classified as Developed Property or Undeveloped Property, and shall be subject to tax in accordance with the rate and method of apportionment determined pursuant to Sections C and D below.

For purposes of determining the applicable Assigned 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. Single Family Residential units shall be assigned to Land Use Class 1. Apartment units shall be assigned to Land Use Class 2. Commercial Property shall be assigned to Land Use Class 3.

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C. MAXIMUM SPECIAL TAX FOR SERVICES

1. Developed Property

a. Maximum and Assigned Special Tax for Services

The Maximum Special Tax for Services for each Assessor's Parcel classified as Developed Property shall be the Assigned Special Tax for Services. The Fiscal Year 1995-96 Assigned Special Tax for Services for each Land Use Class is shown below in Table 1.

TABLE 1

Maximum and Assigned Special Taxes for Services for Developed Property in Improvement Area No. 13 of Community Facilities District No. 93-1 (Fiscal Year 1995-96)

Land Use Class	Description	Fiscal Year 1995-96 Assigned Special Tax
1	Single Family Residential	\$218.69 per unit
2	Apartment	\$153.09 per unit
3	Commercial Property	\$938.20 per acre

b. Increases in the Maximum Special Tax for Services

On July 1 of each Fiscal Year, commencing July 1, 1996, the Assigned Special Tax for Services to be applicable to an Assessor's Parcel shall be changed from the amount in effect for the previous Fiscal Year 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.

2. Undeveloped Property

a. Maximum Special Tax for Services

The Maximum Special Tax for Services for Undeveloped Property shall be \$1,492.48 per acre for Fiscal Year 1995-96.

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b. Increases in the Maximum Special Tax for Services

On July 1 of each Fiscal Year, commencing July 1, 1996, the Maximum Special Tax for Services for Undeveloped Property shall be changed from the amount in effect for the previous Fiscal Year 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 OF THE SPECIAL TAX FOR SERVICES

Commencing with Fiscal Year 1995-96 and for each following Fiscal Year, the Council shall determine the Special Tax Requirement for Services to be collected from Taxable Property in Improvement Area No. 13 of CFD No. 93-1 in the Fiscal Year.

The Council shall levy the Special Tax for Services as follows until the amount of the levy equals the Special Tax Requirement for Services, subject to the limitations specified in Section C herein and Section 53321 of the Act.

First: The Special Tax for Services shall be levied in equal percentages on each Assessor's Parcel of Developed Property at up to 100% of the applicable Assigned Special Tax for Services for such Assessor's Parcel in an amount necessary to fund the Special Tax Requirement for Services.

Second: If additional monies are needed after the first step has been completed, the Special Tax for Services shall be levied in equal percentages on each Assessor's Parcel of Undeveloped Property, at up to 100% of the Maximum Special Tax for Services for Undeveloped Property.

E. EXEMPTIONS

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

- 1) 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; and
- 2) Property designated as Public Property, Owner Association Property, or Religious Property.

F. APPEALS

Any landowner or resident who feels that the amount of the Special Tax for Services is in error may file a notice with CFD No. 93-1 appealing the levy of the Special Tax for

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Services. 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 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 will be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, Improvement Area No. 13 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 parcels as permitted by the Act.

H. TERM OF SPECIAL TAX

The Special Tax for Services shall be levied for fifty years, beginning in Fiscal Year 1995-96 and ending in Fiscal Year 2044-45.

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INSURANCE COMPANY,
MICROGRAPHICS DIVISION

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EXHIBIT C

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR SERVICES FOR IMPROVEMENT AREA NO. 13 OF COMMUNITY FACILITIES DISTRICT NO. 93-1 OF THE CITY OF BEAUMONT (FN DEVELOPMENT)

A "Special Tax for Services" shall be levied on and collected in Improvement Area No. 13 of Community Facilities District No. 93-1 of the City of Beaumont ("CFD No. 93-1") each Fiscal Year, in an amount determined by the City Council of the City of Beaumont through the application of the appropriate Special Tax for Services for "Developed Property" as described below. All of the property in Improvement Area No. 13 of CFD No. 93-1, 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:

"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" shall mean any ordinary and necessary expenses of the City to carry out the administration of the Special Tax for Services for Improvement Area No. 13 of CFD No. 93-1.

"Apartment" means a single dwelling unit within Developed Property of building or buildings comprised of attached residential units, all of which are made available for rental by the general public, exclusive of condominiums.

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"Assigned Special Tax for Services" means the Special Tax for Services for each Land Use Class, as determined by reference to Table 1 of Section C below.

"City" means the City of Beaumont, California.

"**Commercial Property**" means all Developed Property for which the building permit was issued for non-residential use.

"**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-Anaheim-Riverside area.

"**Council**" means the City Council of the City of Beaumont, acting as the legislative body of Improvement Area No. 13 of CFD No. 93-1.

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"**Developed Property**" means all Taxable Property for which a building permit has been issued as of the March 1 preceding the Fiscal Year for which the Special Tax for Services is being levied, exclusive of Public Property, Religious Property and Owner Association Property.

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

"**Improvement Area No. 13**" means the area designated as Improvement Area No. 13 on the boundary map of CFD No. 93-1.

"**Landscape Maintenance**" means the maintenance of plant material, irrigation systems, and landscaped areas existing on the property within the limits of Tentative Tract 23161 and Improvement Area No. 13 of CFD No. 93-1 by means which include but are not limited to regular watering, fertilizing, trimming, pruning and similar acts, replacement of all dead, diseased, and/or dying plant material and, if appropriate, installation of physical improvements in landscaped areas if such improvements are integrated into and functionally a part of the landscaped areas.

"**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, determined in accordance with Section C, that can be levied by the Council in any Fiscal Year for each Land Use Class of Developed Property.

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shall be assigned to Land Use Class 1. Apartment units shall be assigned to Land Use Class 2. Commercial Property shall be assigned to Land Use Class 3.

C. MAXIMUM SPECIAL TAX FOR SERVICES

1. Developed Property

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Improvement Area No. 13 of
Community Facilities District No. 93-1 (Fiscal Year 1995-96)**

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F. APPEALS

Any landowner or resident who feels that the amount of the Special Tax for Services is in error may file a notice with CFD No. 93-1 appealing the levy of the Special Tax for Services. 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 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 will be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, Improvement Area No. 13 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 parcels as permitted by the Act.

H. TERM OF SPECIAL TAX

The Special Tax for Services shall be levied for as many years as required to meet the Special Tax Requirement for Services, as determined at the sole discretion of the Council.