

RESOLUTION NO. 2025-093

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORONA, CALIFORNIA DECLARING INTENTION TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 2016-3 (MAINTENANCE SERVICES) OF THE CITY OF CORONA, AND ADOPTING A MAP OF THE AREA PROPOSED TO BE ANNEXED THERETO (ANNEXATION NO. 44)

WHEREAS, the City Council (the "City Council") of the City of Corona (the "City") has heretofore initiated proceedings for the establishment of Community Facilities District No. 2016-3 of the City of Corona, County of Riverside, State of California (the "Community Facilities District") for the purpose of levying special taxes on parcels of taxable property therein for the purpose of providing certain services which are necessary to meet increased demands placed upon the City as a result of the development of said real property; and

WHEREAS, the City has received signed petitions from the owner and developer of a certain parcel of property requesting that such parcel be annexed to the Community Facilities District, and agreeing to the annual levy of special taxes on said property sufficient to pay the costs of such services and costs incidental thereto; and

WHEREAS, the City Council is authorized by Article 3.5 (commencing with Section 53339) of Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code, commonly known as the "Mello-Roos Community Facilities Act of 1982," (the "Act") to annex territory to the Community Facilities District by complying with the procedures set forth in said Article 3.5.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORONA, CALIFORNIA, AS FOLLOWS:

SECTION 1. Intention. The City Council declares its intention to conduct proceedings pursuant to Article 3.5 of the Act for the annexation to the Community Facilities District of the territory described in Exhibit "A" attached hereto. The City Council determines that the public convenience and necessity require that such territory be annexed to the Community Facilities District.

SECTION 2. Name of District. The name of the existing Community Facilities District is Community Facilities District No. 2016-3 (Maintenance Services) of the City of Corona, County of Riverside, State of California.

SECTION 3. Description of Territory Proposed to be Annexed; Annexation Map. The territory which is included in the Community Facilities District is described on the map of the Community Facilities District recorded on November 7, 2016 in Book 80 of Maps of

Assessment and Community Facilities Districts, page 24, and as Instrument No. 2016-0494014; and the map entitled Annexation Map No. 1 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on March 6, 2017 in Book 80 of Maps of Assessment and Community Facilities Districts, at page 45, and as Instrument No. 2017-0091538; the map entitled Annexation Map No. 2 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on April 25, 2017 in Book 80 of Maps of Assessment and Community Facilities Districts, at page 61, and as Instrument No. 2017-0164857; the map entitled Annexation Map No. 3 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on April 25, 2017 in Book 80 of Maps of Assessment and Community Facilities Districts, at page 60, and as Instrument No. 2017-0164856; the map entitled Annexation Map No. 4 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on April 11, 2018 in Book 82 of Maps of Assessment and Community Facilities Districts, at page 33, and as Instrument No. 2018-0139326; the map entitled Annexation Map No. 5 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on May 9, 2018 in Book 82 of Maps of Assessment and Community Facilities Districts, at page 46, and as Instrument No. 2018-0180894; the map entitled Annexation Map No. 6 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on August 8, 2018 in Book 82 of Maps of Assessment and Community Facilities Districts, at page 95, and as Instrument No. 2018-0318806; the map entitled Annexation Map No. 7 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on September 12, 2018 in Book 83 of Maps of Assessment and Community Facilities Districts, at page 3, and as Instrument No. 2018-0366312; the map entitled Annexation Map No. 8 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on October 24, 2018 in Book 83 of Maps of Assessment and Community Facilities Districts, at page 19, and as Instrument No. 2018-0420213; the map entitled Annexation Map No. 9 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on December 12, 2018 in Book 83 of Maps of Assessment and Community Facilities Districts, at page 36, and as Instrument No. 2018-0483574; the map entitled Annexation Map No. 10 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on April 10, 2019 in Book 83 of Maps of Assessment and Community Facilities Districts, at page 71, and as Instrument No. 2019-0121272; the map entitled Annexation Map No. 11 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on April 10, 2019 in Book 83 of Maps of Assessment and Community Facilities Districts, at page 72, and as Instrument No. 2019-0121273; the map entitled Annexation Map No. 12 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on April 10, 2019 in Book 83 of Maps of Assessment and Community Facilities Districts, at page 73, and as Instrument No. 2019-0121274; the map entitled Annexation Map No. 13 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on October 31, 2019 in Book 84 of Maps of Assessment and Community Facilities Districts, at page 47, and as Instrument No. 2019-0443969; the map entitled Annexation Map No. 14 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on October 23, 2019 in Book 84 of Maps of Assessment and Community Facilities Districts, at page 40, and as Instrument No. 2019-0428088; the map entitled Annexation Map No. 15 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on February 26, 2020 in Book 84 of Maps of Assessment and Community Facilities Districts, at page 97, and as Instrument No. 2020-0087079; the map entitled Annexation Map No. 16 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on July 8, 2020 in Book 85 of Maps of Assessment and Community Facilities Districts, at page 44, and as

Instrument No. 2020-0296754; the map entitled Annexation Map No. 17 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on June 25, 2020 in Book 85 of Maps of Assessment and Community Facilities Districts, at page 39, and as Instrument No. 2020-0274667; the map entitled Annexation Map No. 19 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on September 23, 2020 in Book 85 of Maps of Assessment and Community Facilities Districts, at page 61, and as Instrument No. 2020-0451769; the map entitled Annexation Map No. 20 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on September 23, 2020 in Book 85 of Maps of Assessment and Community Facilities Districts, at page 62, and as Instrument No. 2020-0451770; the map entitled Annexation Map No. 21 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on November 12, 2020 in Book 85 of Maps of Assessment and Community Facilities Districts, at page 93, and as Instrument No. 2020-0562417; the map entitled Annexation Map No. 22 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on November 12, 2020 in Book 85 of Maps of Assessment and Community Facilities Districts, at page 94, and as Instrument No. 2020-0562418; the map entitled Annexation Map No. 23 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on April 7, 2021 in Book 86 of Maps of Assessment and Community Facilities Districts, at page 62, and as Instrument No. 2021-0246658; the map entitled Annexation Map No. 24 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on March 24, 2021 in Book 86 of Maps of Assessment and Community Facilities Districts, at page 50, and as Instrument No. 2021-0186140; the map entitled Annexation Map No. 25 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on April 28, 2021 in Book 86 of Maps of Assessment and Community Facilities Districts, at page 94, and as Instrument No. 2021-0264410; the map entitled Annexation Map No. 26 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on November 4, 2021 in Book 87 of Maps of Assessment and Community Facilities Districts, at page 87, and as Instrument No. 2021-0668966; the map entitled Annexation Map No. 27 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on July 28, 2021 in Book 87 of Maps of Assessment and Community Facilities Districts, at page 32, and as Instrument No. 2021-0450034; the map entitled Annexation Map No. 28 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on September 22, 2021 in Book 87 of Maps of Assessment and Community Facilities Districts, at page 68, and as Instrument No. 2021-2021-0565136; the map entitled Annexation Map No. 29 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on August 5, 2021 in Book 87 of Maps of Assessment and Community Facilities Districts, at page 43, and as Instrument No. 2021-0469342; the map entitled Annexation Map No. 30 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on September 8, 2021 in Book 87 of Maps of Assessment and Community Facilities Districts, at page 59, and as Instrument No. 2021-0535299; the map entitled Annexation Map No. 31 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on November 10, 2021 in Book 87 of Maps of Assessment and Community Facilities Districts, at page 86, and as Instrument No. 2021-0668965; the map entitled Annexation Map No. 32 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on March 3, 2022 in Book 88 of Maps of Assessment and Community Facilities Districts, at page 41, and as Instrument No. 2022-0106476; the map entitled Annexation Map No. 33 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on May 5, 2022 in Book 88 of Maps of Assessment and Community Facilities Districts, at page 86, and as Instrument No. 2022-0211816 in the official

records of the County of Riverside; the map entitled Annexation Map No. 34 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on February 2, 2023 in Book 90 of Maps of Assessment and Community Facilities Districts, at page 51, and as Instrument No. 2023-0032152 in the official records of the County of Riverside; the map entitled Annexation Map No. 35 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on June 28, 2023 in Book 91 of Maps of Assessment and Community Facilities Districts, at page 52, and as Instrument No. 2023-0185724 in the official records of the County of Riverside; the map entitled Annexation Map No. 36 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on September 22, 2023 in Book 91 of Maps of Assessment and Community Facilities Districts, at page 97, and as Instrument No. 2023-0281617 in the official records of the County of Riverside; the map entitled Annexation Map No. 38 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on May 8, 2024 in Book 93 of Maps of Assessment and Community Facilities Districts, at page 7, and as Instrument No. 2024-0133590 in the official records of the County of Riverside; the map entitled Annexation Map No. 39 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on August 27, 2024 in Book 93 of Maps of Assessment and Community Facilities Districts, at page 100, and as Instrument No. 2024-0257967 in the official records of the County of Riverside; the map entitled Annexation Map No. 40 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on November 26, 2024 in Book 94 of Maps of Assessment and Community Facilities Districts, at page 76, and as Instrument No. 2024-0363437 in the official records of the County of Riverside. the map entitled Annexation Map No. 41 of Community Facilities District No. 2016-3 (Maintenance Services) recorded on November 26, 2024 in Book 94 of Maps of Assessment and Community Facilities Districts, at page 77, and as Instrument No. 2024-0363437 in the official records of the County of Riverside. The territory proposed to be annexed to the Community Facilities District is described in Exhibit "A" attached hereto and by this reference made a part hereof. Such territory is also shown and described on the map thereof entitled "Annexation Map No. 44, Community Facilities District No. 2016-3 (Maintenance Services) City of Corona, County of Riverside, State of California," which is on file with the City Clerk (the "Annexation Map").

SECTION 4. Types of Services, Incidental Expenses; Plan for Providing Services. The Community Facilities District shall provide and finance the annual costs of maintaining, servicing, cleaning, repairing and/or replacing landscaped areas (may include reserves for replacement) in public street right-of-way, public landscaping, public open spaces and other similar landscaped areas officially dedicated for public use, including, but not limited to, maintenance and lighting of parks, parkways, streets, roads and open space, maintenance and operation of water quality improvements and storm drainage systems, and public street sweeping, within and in the area of the Community Facilities District. The Community Facilities District shall also finance cost associated with the determination of the amount of and the levy and collection of special taxes which are levied to provide such services and costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District.

SECTION 5. Special Taxes. Except where funds are otherwise available, special taxes sufficient to pay the costs of the services described in Section 4 above and the annual administrative expenses of the City and the Community Facilities District in determining,

apportioning, levying and collecting such special taxes, shall be annually levied within the territory proposed to be annexed to the Community Facilities District. Pursuant to Section 53340 of the California Government Code, 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 the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes. However, under no circumstances shall the special tax levied against any parcel subject to the levy of the special tax be increased as a consequence of delinquency or default by the owner of any other parcel or parcels within the Community Facilities District by more than ten (10) percent. The rates and method of apportionment of said special taxes shall be as set forth in Exhibit "B" attached hereto and by this reference made a part hereof. The rate of special tax to be levied on property within the territory proposed to be annexed to the Community Facilities District in any fiscal year to pay the cost of the services described in Section 4 above shall be equal to the rate of special tax which will be levied on all other property within the Community Facilities District to pay the cost of such services in such fiscal year.

SECTION 6. Adoption of Annexation Map. Pursuant to Section 3110.5 of the Streets and Highways Code, the City Council adopts the Annexation Map as the map of the areas proposed to be annexed to the Community Facilities District. Pursuant to Section 3111 of said Code, the City Clerk shall file the original of the Annexation Map in her office and shall file a copy of the Annexation Map with the County Recorder of the County of Riverside no later than 15 days prior to the date of the hearing specified in Section 7 hereof.

SECTION 7. Hearing. A public hearing on the proposed annexation of said territory to the Community Facilities District shall be held at 6:00 p.m. on October 15, 2025, in the Council Chambers of the City Council, 400 South Vicentia, Corona, California.

SECTION 8. Notice. The City Clerk shall publish a notice of the time and place of said hearing as required by Section 53322 of the California Government Code, and shall also give notice of the hearing by first class mail to each registered voter and landowner within the territory proposed to be annexed to the Community Facilities District as prescribed by Section 53339.4 of said Code. Said notice shall be published at least ten (10) days and mailed at least fifteen (15) days before the date of the hearing and shall contain the information required by said Section 53339.4.

SECTION 9. Description of Voting Procedures. The voting procedures to be followed in conducting the election on the proposition with respect to the levy of special taxes within the territory proposed to be annexed to the Community Facilities District shall be as follows:

(a) If at the time of the close of the public or protest hearing (hereinafter referred to as the "protest hearing") at least 12 persons are registered to vote within the territory proposed to be annexed to the Community Facilities District, the election shall be conducted by the City Clerk, and shall be held on a date selected by the City Council in conformance with the provisions of Section 53326 of the California Government Code ("Section 53326") and pursuant to the applicable provisions of law regulating elections of the City, insofar as they may be

applicable, and pursuant to Section 53326 the ballots for the election shall be distributed to the qualified electors of the territory proposed to be annexed to the Community Facilities District by mail with return postage prepaid and the election shall be conducted as a mail ballot election.

(b) If at the time of the close of the protest hearing, and for at least the preceding 90 days, less than 12 persons have been registered to vote within the territory proposed to be annexed to the Community Facilities District, and pursuant to Section 53326, the vote is therefore to be by the landowners of that territory, with each landowner of record at the close of the protest hearing having one vote for each acre or portion of an acre of land that he or she owns, the election shall be conducted by the City Clerk as follows:

(1) The election shall be held on the earliest date following the conclusion of the protest hearing upon which it can be held pursuant to Section 53326 which may be selected by the City Council, or such earlier date as the owners of land within the territory proposed to be annexed to the Community Facilities District and the City Clerk agree and concur is acceptable.

(2) Pursuant to Section 53326, the election may be held earlier than 90 days following the close of the protest hearing if the qualified electors of the territory proposed to be annexed to the Community Facilities District waive the time limits for conducting the election set forth in Section 53326 by unanimous written consent and the City Clerk concurs in such earlier election date as shall be consented to by the qualified electors.

(3) Pursuant to Section 53326, ballots for the election shall be distributed to the qualified electors by the City Clerk by mail with return postage prepaid or by personal service.

(4) Pursuant to applicable provisions of law regulating elections of the City which govern the conduct of mail ballot elections, and Division 4 (commencing with Section 4000) of the Elections Code with respect to elections conducted by mail, the City Clerk shall mail or deliver to each qualified elector an official ballot in a form specified by the City Council in the resolution calling the election, and shall also mail or deliver to all such qualified electors a ballot pamphlet and instructions to voter, including a sample ballot identical in form to the official ballot but identified as a sample ballot, a statement pursuant to Section 9401 of the said Code, an impartial analysis by the City Attorney pursuant to Section 9280 of the said Code with respect to the ballot proposition contained in the official ballot, ballot arguments and rebuttals, if any, pursuant to Sections 9281 to 9287, inclusive, of said Code, a return identification envelope with prepaid postage thereon addressed to the City Clerk for the return of voted official ballots, and a copy of the resolution adopted by the City Council calling and scheduling the election and the exhibits thereto; provided, however, that such statement, analysis and arguments may be waived with the unanimous consent of all the landowners of the territory proposed to be annexed to the Community Facilities District and shall be so stated in the resolution adopted by the City Council calling the election.

(5) The official ballot to be mailed or delivered by the City Clerk to each landowner-voter shall have printed or typed thereon the name of the landowner-voter and the number of votes to be voted by the landowner-voter and shall have appended to it a certification to be signed by the person voting the official ballot which shall certify that the person signing the certification is the person who voted the official ballot, and if the landowner-voter is other than a natural person, that he or she is and officer of or other person affiliated with the landowner-voter entitled to vote such official ballot, that he or she has been authorized to vote such official ballot on behalf of the landowner-voter, that in voting such official ballot it was his or her intent, as well as the intent of the landowner-voter, to vote all votes to which the landowner-voter is entitled based on its land ownership on the proposition set forth in the official ballot as marked thereon in the voting square opposite such proposition, and further certifying as to the acreage of the landowner-voter's land ownership within the territory proposed to be annexed to the Community Facilities District.

(6) The return identification envelope delivered by the City Clerk to each landowner-voter shall have printed or typed thereon the following: (i) the name of the landowner, (ii) the address of the landowner, (iii) a declaration under penalty of perjury stating that the voter is the landowner or the authorized representative of the landowner entitled to vote the enclosed ballot and is the person whose name appears on the identification envelope, (iv) the printed name and signature of the voter, (v) the address of the voter, (vi) the date of signing and place of execution of said declaration, and (vii) a notice that the envelope contains an official ballot and is to be opened only by the City Clerk.

(7) The information-to-voter form to be mailed or delivered by the City Clerk to the landowner-voters shall inform them that the official ballots shall be returned to the City Clerk properly voted as provided thereon and with the certification appended thereto properly completed and signed in the sealed return identification envelope with the certification thereon completed and signed and all other information to be inserted thereon properly inserted by 5 o'clock p.m. on the date of the election.

(8) Upon receipt of the return identification envelopes which are returned prior to the voting deadline on the date of the election, the City Clerk shall canvass the votes cast in the election, and shall file a statement with the City Council at its next regular meeting regarding the results of such canvass and the election.

The procedures set forth in this section for conducting the election may be modified as the City Council may determine to be necessary or desirable by a resolution subsequently adopted by the City Council.

PASSED, APPROVED AND ADOPTED this 3rd day of September 2025.

Mayor of the City of Corona, California

ATTEST:

City Clerk of the City of Corona, California

CERTIFICATION

I, Sylvia Edwards, City Clerk of the City of Corona, California, do hereby certify that the foregoing Resolution was regularly passed and adopted by the City Council of the City of Corona, California, at a regular meeting thereof held on the 3rd day of September, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Corona, California, this 3rd day of September, 2025.

City Clerk of the City of Corona, California

EXHIBIT "A"
LEGAL DESCRIPTION

**ANNEXATION NO. 44 TO
COMMUNITY FACILITIES DISTRICT NO. 2016-3 (MAINTENANCE SERVICES)
CITY OF CORONA, COUNTY OF RIVERSIDE
STATE OF CALIFORNIA**

Real property in the City of Corona, County of Riverside, State of California, described as follows:

Parcel as described on Lot Line Adjustments No. 95-21, as evidenced by document recorded February 05, 1996 as Instrument No. 042315 of official records, being more particularly described as follows:

Lot 182 of Division No. 1 of Amended Map of Orange Heights, as shown on Map recorded in Book 2, Page 1 of Maps, records of Riverside County, in the city of Corona, state of California;

Together with, that portion of said Lot 177 of said Division No.1 of Amended Map of Orange Heights, being particularly described as follows:

Beginning at a point at the most Northwesterly corner of said Lot 177; thence Southeasterly along the Northeasterly line of said Lot 177, South 66° 45' 00" East, a distance of 1.56 feet; thence Southwesterly leaving said Northeasterly line of Lot 177, South 31 ° 00' 18" West, a distance of 108.47 feet to a point on the Northwesterly line of said Lot 177; thence Northeasterly along said Northwesterly line of Lot 177, North 30° 11' 10" East, a distance of 108.28 feet to the point of beginning.

APN: 120-020-022

EXHIBIT “B”
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT NO. 2016-3 (MAINTENANCE SERVICES)
OF THE CITY OF CORONA

A Special Tax (the “Special Tax”) shall be levied on and collected from each Assessor’s Parcel (defined below) in Community Facilities District No. 2016-3 (Maintenance Services) (the “CFD No. 2016-3” or “CFD”; defined below), in each Fiscal Year, (defined below), commencing in the Fiscal Year beginning July 1, 2017, in an amount determined by the City Council of the City of Corona, acting in its capacity as the legislative body of CFD No. 2016-3, by applying the rate and method of apportionment set forth below. All of the real property in CFD No. 2016-3, unless exempted by law or by the provisions herein, shall be taxed to the extent and in the manner provided herein.

A. DEFINITIONS

“Acre” or “Acreage” means the land area of an Assessor’s Parcel as shown on any Assessor’s Parcel Map, or if the land area is not shown on the Assessor’s Parcel Map, the land area as shown on the applicable Final Map, or if the area is not shown on the applicable Final Map, the land area shall be calculated by the Administrator.

“Administrative Expenses” means the actual or reasonably estimated costs directly related to the formation, annexation, and administration of CFD No. 2016-3 including, but not limited to: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs to the City, CFD No. 2016-3, or any designee thereof associated with fulfilling the CFD No. 2016-3 disclosure requirements; the costs associated with responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2016-3 or any designee thereof related to an appeal of the Special Tax; and the City's annual administration fees including payment of a proportional share of City overhead and salaries and benefits of any City employees whose duties are related to the administration of CFD No. 2016-3 and third party expenses related to CFD No. 2016-3. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2016-3 for any other administrative purposes of CFD No. 2016-3, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

“Administrator” means the City Manager of the City of Corona, or his or her designee.

“Approved Property” means all Assessor’s Parcels of Taxable Property that are included in a Final Map that was recorded prior to the March 1 preceding the Fiscal Year in which the Special Tax is being levied, and that have not been issued a building permit on or prior to the June 1 preceding the Fiscal year in which the special tax is being levied.

“Assessor’s Parcel” means a lot or parcel of land that is identifiable by an Assessor’s Parcel Number by the County Assessor of the County of Riverside.

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

“Assessor’s Parcel Number” means that identification number assigned to a parcel by the County Assessor of the County.

“Building Square Footage” or **“BSF”** means the floor area square footage reflected on the original construction building permit issued for construction of a building of Non-Residential Property and any Building Square Footage subsequently added to a building of such Non-Residential Property after issuance of a building permit for expansion or renovation of such building.

“Calendar Year” means the period commencing January 1 of any year and ending the following December 31.

“CFD” or **“CFD No. 2016-3”** means the City of Corona Community Facilities District No. 2016-3 (Maintenance Services).

“City” means the City of Corona.

“Contingent Services” means services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, those services authorized to be funded by CFD No. 2016-3 as set forth in the documents adopted by the City Council at the time the CFD was formed to be provided by the City in the event the Administrator makes a determination pursuant to Section C(2) that a Property Owners’ Association fails to adequately provide such services.

“County” means the County of Riverside.

“Developed Property” means all Assessor’s Parcels of Taxable Property for which a building permit for new construction has been issued on or prior to June 1 preceding the Fiscal Year in which the Special Tax is being levied.

“Exempt Property” means all Assessors’ Parcels designated as being exempt from the Special Tax as provided for in Section G.

“Final Map” means a subdivision of property by 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 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 from and including July 1st of any year to and including the following June 30th.

“Land Use Category” or **“LUC”** means any of the categories contained in Section B hereof to which an Assessor’s Parcel is assigned consistent with the land use approvals that have been received or proposed for the Assessor’s Parcel as of June 1 preceding the Fiscal Year in which the Special Tax is being levied.

“Maximum Special Tax” means either Maximum Special Tax A and/or Maximum Special Tax B (Contingent), as applicable.

“Maximum Special Tax A” means for each Assessor’s Parcel and each Fiscal Year, the maximum Special Tax A, as determined in accordance with Section C below that can be levied on such Assessor’s Parcel in such Fiscal Year.

“Maximum Special Tax B (Contingent)” means for each Assessor’s Parcel and each Fiscal Year, the maximum Special Tax B (Contingent), as determined in accordance with Section C below that can be levied on such Assessor’s Parcel in such Fiscal Year.

“Multi-Family Residential Property” or **“MFR”** means any Assessor’s Parcel of Residential Property upon which a building or buildings comprised of attached Residential Units sharing at least one common wall with another unit are constructed or are intended to be constructed.

“Non-Residential Property” or **“NR”** means all Assessor’s Parcels of Taxable Property for which a building permit(s) was issued for a non-residential use. The Administrator shall make the determination if an Assessor’s Parcel is Non-Residential Property.

“Property Owner’s Association” or **“POA”** means the property owner’s association or homeowner’s association established to maintain certain landscaping within a Tax Zone.

“Proportionately” means for Taxable Property that is: (i) Developed Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for all Parcels of Developed Property, (ii) Approved Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for all Parcels of Approved Property, and (iii) Undeveloped Property that the ratio of the actual Special Tax levy per acre to the Maximum Special Tax per acre is the same for all Parcels of Undeveloped Property.

“Residential Unit” or **“RU”** means a residential unit that is used or intended to be used as a domicile by one or more persons, as determined by the Administrator.

“Residential Property” means all Assessor’s Parcels of Taxable Property upon which Residential Units have been constructed or are intended to be constructed or for which building permits have been or may be issued for purposes of constructing one or more Residential Units.

“Service(s)” means services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, those services authorized to be funded by CFD No. 2016-3 as set forth in the documents adopted by the City Council at the time the CFD was formed.

“Single Family Residential Property” or “SFR” means any Residential Property other than Multi-Family Residential Property on an Assessor’s Parcel.

“Special Tax(es)” means the Special Tax A or Special Tax B (Contingent) to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property.

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

“Special Tax A Requirement” means for each Tax Zone that amount to be collected in any Fiscal Year to pay for certain costs as required to meet the needs of such Tax Zone within CFD No. 2016-3 in both the current Fiscal Year and the next Fiscal Year. The costs to be covered shall be the direct costs for maintenance services including but not limited to (i) maintenance and lighting of parks, parkways, streets, roads and open space, (ii) maintenance and operation of water quality improvements, (iii) public street sweeping, (iv) fund an operating reserve for the costs of Services as determined by the Administrator, and (v) Administrative Expenses. Under no circumstances shall the Special Tax A Requirement include funds for Bonds.

“Special Tax B (Contingent)” means the annual special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Special Tax B (Contingent) Requirement, if required.

“Special Tax B (Contingent) Requirement” means that amount required in any Fiscal Year, if the POA is unable to maintain the Contingent Service(s) to: (i) pay the costs of Contingent Services incurred or otherwise payable in the Calendar Year commencing in such Fiscal Year; (ii) fund an operating reserve for the costs of Contingent Services as determined by the Administrator; less a credit for funds available to reduce the annual Special Tax B (Contingent) levy as determined by the Administrator.

“Taxable Property” means all Assessor’s Parcels within CFD No. 2016-3, which are not Exempt Property.

“Taxable Unit” means a Residential Unit, Building Square Footage, or an Acre.

“Tax Zone” means a mutually exclusive geographic area, within which particular Special Tax rates may be levied pursuant to this Rate and Method of Apportionment of Special Tax. Appendix C identifies the Tax Zone in CFD No. 2016-3 at formation; additional Tax Zones may be created when property is annexed into the CFD.

“Tax Zone 1” means the specific geographic area identified on the CFD Boundary Map as Tax Zone 1.

"Tract(s)" means an area of land; i) within a subdivision identified by a particular tract number on a Final Map, ii) identified within a Parcel Map; or iii) identified within lot line adjustment approved for subdivision.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property or Approved Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

For each Fiscal Year, all Assessor's Parcels of Taxable Property within CFD No. 2016-3 shall be classified as Developed Property, Approved Property, or Undeveloped Property, and shall be subject to the levy of Special Taxes as determined pursuant to Sections C and D below. Assessor's Parcels of Developed Property and Approved Property shall be classified as either Residential Property or Non-Residential Property. Residential Property shall be further classified as Single Family Residential Property or Multi-Family Residential Property and the number of Residential Units shall be determined by the Administrator.

C. MAXIMUM SPECIAL TAX RATES

For purposes of determining the applicable Maximum Special Tax for Assessor's Parcels of Developed Property and Approved Property which are classified as Residential Property, all such Assessor's Parcels shall be assigned the number of Residential Unit(s) constructed or to be constructed thereon as specified in or shown on the building permit(s) issued or Final Map as determined by the Administrator. Once a single family attached or multi-family building or buildings have been built on an Assessor's Parcel, the Administrator shall determine the actual number of Residential Units contained within the building or buildings, and the Special Tax A levied against the Assessor's Parcel in the next Fiscal Year shall be calculated by multiplying the actual number of Residential Units by the Maximum Special Tax per Residential Unit for the Tax Zone below or as included in Appendix A as each annexation occurs.

For purposes of determining the applicable Maximum Special Tax for Assessor's Parcels of Developed Property and Approved Property which are classified as Non-Residential Property, all such Assessor's Parcels shall be assigned the number of Building Square Footage or Acres as shown on the Final Map as determined by the Administrator. Once the Administrator determines the actual number of Building Square Footage or Acres for the Assessor's Parcels, the Special Tax A levied against the Assessor's Parcel in the next Fiscal Year shall be calculated by multiplying the number of Building Square Footage or Acres by the Maximum Special Tax per Taxable Unit identified for the applicable Tax Zone below or as included in Appendix A as each annexation occurs.

1. Special Tax A

a. Developed Property

(i) Maximum Special Tax A

The Maximum Special Tax A for each Assessor's Parcel of Developed Property shall be specific to each Tax Zone within the CFD. When additional property is annexed

into CFD No. 2016-3, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax A for the Tax Zones annexed and included in Appendix A. The Maximum Special Tax A for Developed Property for Fiscal Year 2017-18 within Tax Zone 1 is identified in Table 1 below:

**TABLE 1
MAXIMUM SPECIAL TAX A RATES
DEVELOPED PROPERTY**

Tax Zone	Tract	Land Use Category	Taxable Unit	Maximum Special Tax A
1	TR 36533	Single Family Residential Property	RU	\$202

(ii) Increase in the Maximum Special Tax A

On each July 1, commencing on July 1, 2018 the Maximum Special Tax A for Developed Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

(iii) Multiple Land Use Categories

In some instances, an Assessor's Parcel of Developed Property may contain more than one Land Use Category. The Maximum Special Tax A that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax A that can be levied for each Land Use Category located on that Assessor's Parcel. For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The Administrator's allocation to each type of property shall be final.

b. Approved Property

The Maximum Special Tax A for each Assessor's Parcel of Approved Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2016-3, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax A for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax A for Approved Property for Fiscal Year 2017-18 within Tax Zone 1 is identified in Table 2 below:

TABLE 2
MAXIMUM SPECIAL TAX A RATES
APPROVED PROPERTY

Tax Zone	Tract	Land Use Category	Taxable Unit	Maximum Special Tax A
1	TR 36533	Single Family Residential Property	RU	\$202

On each July 1, commencing on July 1, 2018 the Maximum Special Tax A for Approved Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

c. Undeveloped Property

The Maximum Special Tax A for each Assessor's Parcel of Undeveloped Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2016-3, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax A for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax A for Undeveloped Property for Fiscal Year 2017-18 within Tax Zone 1 is identified in Table 3 below:

TABLE 3
MAXIMUM SPECIAL TAX A RATES
UNDEVELOPED PROPERTY

Tax Zone	Tracts	Taxable Unit	Maximum Special Tax A
1	TR 36533	Acre	\$638

On each July 1, commencing on July 1, 2018 the Maximum Special Tax A for Undeveloped Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

2. Special Tax B (Contingent)

The City Council shall levy Special Tax B (Contingent) only in the event the POA defaults in its obligation to maintain the Contingent Services, which default shall be deemed to have occurred, as determined by the Administrator, in each of the following circumstances:

- (a) The POA files for bankruptcy;
- (b) The POA is dissolved;
- (c) The POA ceases to levy annual assessments for the Contingent Services; or
- (d) The POA fails to provide the Contingent Services at the same level as the City provides similar services and maintains similar improvements throughout the City and within ninety (90) days after written notice from the City, or such longer period permitted by the City Manager, fails to remedy the deficiency to the reasonable satisfaction of the City Council.

a. Developed Property

(i) Maximum Special Tax B (Contingent)

The Maximum Special Tax B (Contingent) for each Assessor's Parcel of Taxable Property is shown in Table 4 and shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2016-3, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax B (Contingent) for the Tax Zones annexed and included in Appendix A. The Maximum Special Tax B (Contingent) for Fiscal Year 2017-18 within Tax Zone 1 is identified in Table 4 below:

**TABLE 4
MAXIMUM SPECIAL TAX B (CONTINGENT) RATES
DEVELOPED PROPERTY**

Tax Zone	Tract	Land Use Category	Taxable Unit	Maximum Special Tax B (Contingent)
1	TR 36533	Single Family Residential Property	RU	\$366

(ii) Increase in the Maximum Special Tax B (Contingent)

On each July 1, commencing on July 1, 2018 the Maximum Special Tax B (Contingent) for Developed Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

(iii) Multiple Land Use Categories

In some instances, an Assessor's Parcel of Developed Property may contain more than one Land Use Category. The Maximum Special Tax B (Contingent) that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax B (Contingent) that can be levied for each Land Use Category located on that Assessor's Parcel. For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The Administrator's allocation to each type of property shall be final.

b. Approved Property

The Maximum Special Tax B (Contingent) for each Assessor's Parcel of Approved Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2016-3, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax B (Contingent) for the Tax Zone annexed and included

in Appendix A. The Maximum Special Tax B (Contingent) for Fiscal Year 2017-18 within Tax Zone 1 is identified in Table 5 below:

**TABLE 5
MAXIMUM SPECIAL TAX B (CONTINGENT) RATES
APPROVED PROPERTY**

Tax Zone	Tract	Land Use Category	Taxable Unit	Maximum Special Tax B (Contingent)
1	TR 36533	Single Family Residential Property	RU	\$366

On each July 1, commencing on July 1, 2018 the Maximum Special Tax B (Contingent) for Approved Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

c. Undeveloped Property

The Maximum Special Tax B (Contingent) for each Assessor's Parcel of Undeveloped Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2016-3, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax B (Contingent) for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax B (Contingent) for Fiscal Year 2017-18 within Tax Zone 1 is identified in Table 6 below:

**TABLE 6
MAXIMUM SPECIAL TAX B (CONTINGENT) RATES
UNDEVELOPED PROPERTY**

Tax Zone	Tracts	Taxable Unit	Maximum Special Tax B (Contingent)
1	TR 36533	Acre	\$1,156

On each July 1, commencing on July 1, 2018 the Maximum Special Tax B (Contingent) for Undeveloped Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

D. METHOD OF APPORTIONMENT OF ANNUAL SPECIAL TAX

1. Special Tax A

Commencing with Fiscal Year 2017-18 and for each following Fiscal Year, the City Council shall determine the Special Tax A Requirement for each Tax Zone and shall levy the Special Tax A on all Assessor's Parcels of Taxable Property within such Tax Zone until the aggregate

amount of Special Tax A equals the Special Tax A Requirement for such Tax Zone. The Special Tax A shall be levied for each Fiscal Year as follows:

First: The Special Tax A shall be levied Proportionately on all Assessor's Parcels of Developed Property up to 100% of the applicable Maximum Special Tax A to satisfy the Special Tax A Requirement;

Second: If additional moneys are needed to satisfy the Special Tax A Requirement after the first step has been completed, the Special Tax A shall be levied Proportionately on each Parcel of Approved Property at up to 100% of the Maximum Special Tax A for Approved Property;

Third: If additional monies are needed to satisfy the Special Tax A Requirement after the first two steps has been completed, the Special Tax A shall be levied Proportionately on all Assessor's Parcels of Undeveloped Property up to 100% of the Maximum Special Tax A for Undeveloped Property.

2. Special Tax B (Contingent)

Commencing with the first Fiscal Year in which Special Tax B (Contingent) is authorized to be levied and for each following Fiscal Year, the City Council shall determine the Special Tax B (Contingent) Requirement for each Tax Zone, if any, and shall levy the Special Tax on all Assessor's Parcels of Taxable Property within such Tax Zone until the aggregate amount of Special Tax B (Contingent) equals the Special Tax B (Contingent) Requirement for such Tax Zone. The Special Tax B (Contingent) shall be levied for each Fiscal Year as follows:

First: The Special Tax shall be levied Proportionately on all Assessor's Parcels of Developed Property up to 100% of the applicable Maximum Special Tax B (Contingent) to satisfy the Special Tax B (Contingent) Requirement;

Second: If additional moneys are needed to satisfy the Special Tax B (Contingent) Requirement after the first step has been completed, the Special Tax B (Contingent) shall be levied Proportionately on each Parcel of Approved Property at up to 100% of the Maximum Special Tax B (Contingent) for Approved Property;

Third: If additional monies are needed to satisfy the Special Tax B (Contingent) Requirement after the first two steps has been completed, the Special Tax B (Contingent) shall be levied Proportionately on all Assessor's Parcels of Undeveloped Property up to 100% of the Maximum Special Tax B (Contingent) for Undeveloped Property.

E. FUTURE ANNEXATIONS

It is anticipated that additional properties will be annexed to CFD No. 2016-3 from time to time. As each annexation is proposed, an analysis will be prepared to determine the annual cost for providing Services to such properties. Based on this analysis, any properties to be annexed, pursuant to California Government Code section 53339 et seq. will be assigned the appropriate Maximum Special Tax rates for the Tax Zone when annexed and included in Appendix A.

F. DURATION OF SPECIAL TAX

For each Fiscal Year, the Special Tax A shall be levied as long as the Services are being provided.

For each Fiscal Year, the Special Tax B (Contingent) shall be levied as long as the Contingent Services are being provided.

G. EXEMPTIONS

The City shall classify as Exempt Property within CFD No. 2016-3, all Assessor's; (i) which are owned by, irrevocably offered for dedication, encumbered by or restricted in use by any public entity; (ii) with public or utility easements making impractical their utilization for other than the purposes set forth in the easement; (iii) which are privately owned but are encumbered by or restricted solely for public uses; or (iv) which are in use in the performance of a public function as determined by the Administrator.

H. APPEALS

Any property owner claiming that the amount or application of the Special Taxes are not correct may file a written notice of appeal with the City not later than twelve months after having paid the first installment of the Special Tax that is disputed. The Administrator of CFD No. 2016-3 shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the Administrator's decision 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).

I. 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. 2016-3 may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations.

APPENDIX A
CITY OF CORONA
COMMUNITY FACILITIES DISTRICT NO. 2016-3 (MAINTENANCE SERVICES)

COST ESTIMATE

Special Tax A Services - The estimate breaks down the costs of providing one year's maintenance services for Fiscal Year 2025-26. These services are being funded by the levy of Special Tax A for Community Facilities District No. 2016-3.

TAX ZONE 44 (SERVICES)
TTM 38495

Item	Description	Estimated Cost
1	Lighting	\$1,951
2	Streets	\$1,575
3	Drainage	\$649
4	Parks	\$8,325
5	Graffiti	\$165
6	Reserves	\$1,900
7	Admin	\$2,165
Total		\$16,730

TAX ZONE 44 (CONTINGENT SERVICES)
TTM 38495

Special Tax B Contingent Services – The estimate breaks down the costs of providing one year's contingent maintenance services for Fiscal Year 2025-26. If necessary, these services will be funded by the levy of Special Tax B (Contingent) for Community Facilities District No. 2016-3.

Item	Description	Estimated Cost
1	Drainage	\$1,560
2	Reserves	\$234
3	Administration	\$234
Total		\$2,028

**MAXIMUM SPECIAL TAXES ASSIGNED TO EACH TAX ZONE
DEVELOPED PROPERTY**

Tax Zone	Fiscal Year Included	Tract/APN	No. of Taxable Units	Land Use Category	Taxable Unit	Maximum Special Tax A	Maximum Special Tax B (Contingent)	Subdivider
1	2017-18	36533	103	SFR	RU	\$202	\$366	Mari Girgis, LLC
2	2017-18	36427	146	MFR	RU	\$368	\$14	LCG Harrington, LLC
3	2017-18	PM 37167	2.50	NR	Acre	\$953	\$0	Third Street Annex, LLC
4	2017-18	115210025	3.74	NR	Acre	\$2,608	\$0	LBA RV-Company XX, LP
5	2018-19	36544	292	SFR	RU	\$941	\$81	Richland Communities
6	2018-19	TTM 31373	26	SFR	RU	\$1,470	\$9	Yahnes El Kaseer, LLC
7	2018-19	TTM 33135	62	SFR	RU	\$378	\$425	Knowleton Communities, LLC
8	2019-20	TTM 37114	5	SFR	RU	\$715	\$0	Karen Parker
9	2019-20	PM 27203	4	SFR	RU	\$976	\$0	William Meister
10	2019-20	PM 36873	2	SFR	RU	\$832	\$0	Kenneth Ibbetson
11	2019-20	TR 36701	12	SFR	RU	\$315	\$84	MVV, LP
12	2019-20	PM 30844	2	SFR	RU	\$905	\$0	Padilla Family Trust
13	2019-20	LLA 2018-003	32.00	NR	Acre	\$578	\$0	Corona Industrial Park, LLC
14	2019-20	TPM 37521 TPM 37765	2	SFR	RU	\$765	\$0	Louk, Hobbs, and Armstrong
15	2019-20	PM 37357	1	SFR	RU	\$1,080	\$0	Northpoint Evangelical Church
16	2020-21	LLA 18-002	4.99	NR	Acre	\$609	\$0	Fitness International, LLC
17	2020-21	TR 37565	3.48	NR	Acre	\$4,459	\$0	Corona Regional Medical Center, LLC
18	2020-21	PM 37746	4.08	NR	Acre	\$1,131	\$0	RCTC
19	2020-21	TR 37719	23	SFR	RU	\$1,057	\$0	EB Corona, LLC
20	2020-21	TTM 37788	11.70	NR	Acre	\$979	\$1,132	Bedford Marketplace, LLC
21	2020-21	115-090-008	3.05	NR	Acre	\$2,347	\$0	Christopher Ranch
22	2020-21	TTM 37747	3.38	NR	Acre	\$1,965	\$756	CI Rancho II, LLC
23	2021-22	TTM 36634	11	SFR	RU	\$686	\$66	Poppybend, LLC
24	2021-22	PM 37763	4.36	NR	Acre	\$687	\$72	West Corona Freeway Center Owner LLC
25	2021-22	PM 38461	4.12	NR	Acre	\$488	\$0	Promenade Realty Partners, LLC
26	2021-22	TR 36605 TR 36608	27	SFR	RU	\$1,090	\$0	D.R. Horton
27	2021-22	PM 14363	1.14	NR	Acre	\$1,313	\$0	HI Corona, LLC
28	2021-22	PM 37334	4.98	NR	Acre	\$1,465	\$0	Rodolfo M. & Maria Franco
29	2021-22	TR 36821	5	SFR	RU	\$1,320	\$0	Junfei Dai
30	2021-22	PM 36667	4	SFR	RU	\$1,671	\$0	Poppybend, LLC
31	2021-22	PM 37608	71.72	NR	Acre	\$267	\$0	Latitude Business Park, LLC & Latitude Business Park II, LLC
32	2022-23	LLA 19-009 LLA 19-010	38.71	NR	Acre	\$567	\$0	AVMGH II Limited Partnership

**MAXIMUM SPECIAL TAXES ASSIGNED TO EACH TAX ZONE
DEVELOPED PROPERTY**

Tax Zone	Fiscal Year Included	Tract/APN	No. of Taxable Units	Land Use Category	Taxable Unit	Maximum Special Tax A	Maximum Special Tax B (Contingent)	Subdivider
33	2022-23	DPR 2019-022	7.00	NR	Acre	\$566	\$0	Radio Road Industrial Owner, LP
34	2023-24	TR 35851	60	SFR	RU	\$224	\$0	Corona 4 Land, LLC
35	2023-24	DPR 2022-0004	3.45	NR	Acre	\$1,605	\$0	Leeson Corona LLC
36	2023-24	TR 32703	13	SFR	RU	\$4,064	\$0	Southpoint Corona, LLC
37	To Be Determined							
38	2023-24	LLA 22-002	14.82	NR	Acre	\$454	\$0	IPT Corona Commerce Center, LLC
39	2024-25	TR 10896	2.28	NR	Acre	\$1,014	\$0	Newcastle Skye Maple LLC
40	2024-25	TR 37980	19	SFR	RU	\$991	\$0	FPG Tricon Citron Corona Property LLC, a Delaware limited liability company
41	2024-25	PM 38694	2	SFR	RU	\$3,547	\$0	Sajid Bari Syed, Memona Begum Syeda, & Pacific Premier Trust
42	2025-26	TTM 37805	9	SFR	RU	\$577	\$166	2020 Jurupa Valley Group, LLC
43	To Be Determined							
44	2025-26	TTM 38495	35	SFR	RU	\$478	\$58	Toll West Coast, LLC, a Delaware limited liability company

**MAXIMUM SPECIAL TAXES ASSIGNED TO EACH TAX ZONE
UNDEVELOPED PROPERTY**

Tax Zone	Fiscal Year Included	Tract/APN	No. of Taxable Units	Taxable Unit	Maximum Special Tax A	Maximum Special Tax B (Contingent)	Subdivider
1	2017-18	36533	32.62	Acres	\$638	\$1,156	Mari Girgis, LLC
2	2017-18	36427	8.30	Acres	\$6,533	\$247	LCG Harrington, LLC
3	2017-18	PM 37167	2.50	Acres	\$953	\$0	Third Street Annex, LLC
4	2017-18	115210025	3.74	Acres	\$2,608	\$0	LBA RV-Company XX, LP
5	2018-19	36544	68.33	Acres	\$4,018	\$343	Richland Communities
6	2018-19	TTM 31373	17.92	Acres	\$2,112	\$12	Yahnes El Kaseer, LLC
7	2018-19	TTM 33135	16.09	Acres	\$1,454	\$1,635	Knowleton Communities, LLC
8	2019-20	TTM 37114	2.99	Acres	\$1,195	\$0	Karen Parker
9	2019-20	PM 37203	1.10	Acres	\$3,550	\$0	William Meister
10	2019-20	PM 36873	1.40	Acres	\$1,187	\$0	Kenneth Ibbetson
11	2019-20	TR 36701	3.95	Acres	\$957	\$255	MVV, LP
12	2019-20	PM 30844	2.15	Acres	\$1,809	\$0	Padilla Family Trust
13	2019-20	LLA 2018-003	32.00	Acres	\$578	\$0	Corona Industrial Park, LLC
14	2019-20	TPM 37521 TPM 37765	1.78	Acres	\$859	\$0	Louk, Hobbs, and Armstrong
15	2019-20	PM 37357	1	Acres	\$1,776	\$0	Northpoint Evangelical Church
16	2020-21	LLA 18-002	4.99	Acres	\$609	\$0	Fitness International, LLC
17	2020-21	TR 37565	3.48	Acres	\$4,459	\$0	Corona Regional Medical Center, LLC
18	2020-21	PM 37746	4.08	Acres	\$1,131	\$0	RCTC
19	2020-21	TR 37719	3.74	Acres	\$6,490	\$0	EB Corona
20	2020-21	TTM 37788	11.70	Acres	\$979	\$1,132	Bedford Marketplace, LLC
21	2020-21	115-090-008	3.05	Acres	\$2,347	\$0	Christopher Ranch
22	2020-21	TTM 37747	3.38	Acres	\$1,965	\$756	CI Rancho II, LLC
23	2021-22	TTM 36634	2.33	Acres	\$3,237	\$311	Poppybend, LLC
24	2021-22	PM 37763	4.36	Acres	\$687	\$72	West Corona Freeway Center Owner LLC
25	2021-22	PM 38461	4.12	Acres	\$488	\$0	Promenade Realty Partners, LLC
26	2021-22	TR 36605 TR 36608	5.52	Acres	\$5,329	\$0	D.R. Horton
27	2021-22	PM 14363	1.14	Acres	\$1,313	\$0	HI Corona, LLC
28	2021-22	PM 37334	4.98	Acres	\$1,465	\$0	Rudy M. & Maria Franco
29	2021-22	TR 36821	4.90	Acres	\$1,347	\$0	Junfei Dai
30	2021-22	PM 36667	1.50	Acres	\$4,457	\$0	Poppybend, LLC
31	2021-22	PM 37608	71.72	Acres	\$267	\$0	Latitude Business Park, LLC & Latitude Business Park II, LLC
32	2022-23	LLA 19-009 LLA 19-010	38.71	Acres	\$567	\$0	AVMGH II Limited Partnership
33	2022-23	DPR 2019-022	7.00	Acres	\$566	\$0	Radio Road Industrial Owner, LP

**MAXIMUM SPECIAL TAXES ASSIGNED TO EACH TAX ZONE
UNDEVELOPED PROPERTY**

Tax Zone	Fiscal Year Included	Tract/APN	No. of Taxable Units	Taxable Unit	Maximum Special Tax A	Maximum Special Tax B (Contingent)	Subdivider
34	2023-24	TR 35851	3.42	Acres	\$3,925	\$0	Corona 4 Land, LLC
35	2023-24	DPR 2022-0004	3.45	Acres	\$1,605	\$0	Leeson Corona LLC
36	2023-24	TR 32703	8.27	Acres	\$7,208	\$0	Southpoint Corona, LLC
37	To Be Determined						
38	2023-24	LLA 22-002	14.82	Acres	\$454	\$0	IPT Corona Commerce Center, LLC
39	2024-25	TR 1096	2.28	Acres	\$1,014	\$0	Newcastle Skye Maple LLC
40	2024-25	TR 37980	4.72	Acres	\$3,988	\$0	FPG Tricon Citron Corona Property LLC, a Delaware limited liability company
41	2024-25	PM 38694	1.80	Acres	\$4,794	\$0	Sajid Bari Syed, Memona Begum Syeda, & Pacific Premier Trust Custodian
42	2025-26	TTM 37805	0.42	Acres	\$12,364	\$3,564	2020 Jurupa Valley Group, LLC
43	To Be Determined						
44	2025-26	TTM 38495	9.30	Acre	\$2,116	\$256	Toll West Coast, LLC, a Delaware limited liability company

ESCALATION OF MAXIMUM SPECIAL TAXES

On each July 1, commencing on July 1, 2018 the Maximum Special Tax shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

APPENDIX B
CITY OF CORONA
COMMUNITY FACILITIES DISTRICT NO. 2016-3 (MAINTENANCE SERVICES)
DESCRIPTION OF AUTHORIZED SERVICES

The services which may be funded with proceeds of the special tax of CFD No. 2016-3, as provided by Section 53313 of the Act, will include all costs attributable to maintaining, servicing, cleaning, repairing and/or replacing landscaped areas (may include reserves for replacement) in public street right-of-way, public landscaping, public open spaces and other similar landscaped areas officially dedicated for public use. These services including the following:

(a) maintenance and lighting of parks, parkways, streets, roads and open space, which maintenance and lighting services may include, without limitation, furnishing of electrical power to street lights and traffic signals; repair and replacement of damaged or inoperative light bulbs, fixtures and standards; maintenance (including irrigation and replacement) of landscaping vegetation situated on or adjacent to parks, parkways, streets, roads and open space; maintenance and repair of irrigation facilities; maintenance of public signage; graffiti removal from and maintenance and repair of public structures situated on parks, parkways, streets, roads and open space; maintenance and repair of playground or recreation program equipment or facilities situated on any park; and

(b) maintenance and operation of water quality improvements which include storm drainage and flood protection facilities, including, without limitation, drainage inlets, catch basin inserts, infiltration basins, flood control channels, fossil fuel filters, and similar facilities. Maintenance services may include but is not limited to the repair, removal or replacement of all or part of any of the water quality improvements, fossil fuel filters within the public right-of-way including the removal of petroleum hydrocarbons and other pollutants from water runoff, or appurtenant facilities, clearing of inlets and outlets; erosion repairs; and cleanup to improvements, and other items necessary for the maintenance and servicing of the water quality basin improvements within flood control channel improvements; and

(c) public street sweeping, on the segments of the arterials within the boundaries of CFD No. 2016-3; as well as local roads within residential subdivisions located within CFD No. 2016-3; and any portions adjacent to the properties within CFD No. 2016-3; and

In addition to payment of the cost and expense of the forgoing services, proceeds of the special tax may be expended to pay "Administrative Expenses," as said term is defined in the Rate and Method of Apportionment.

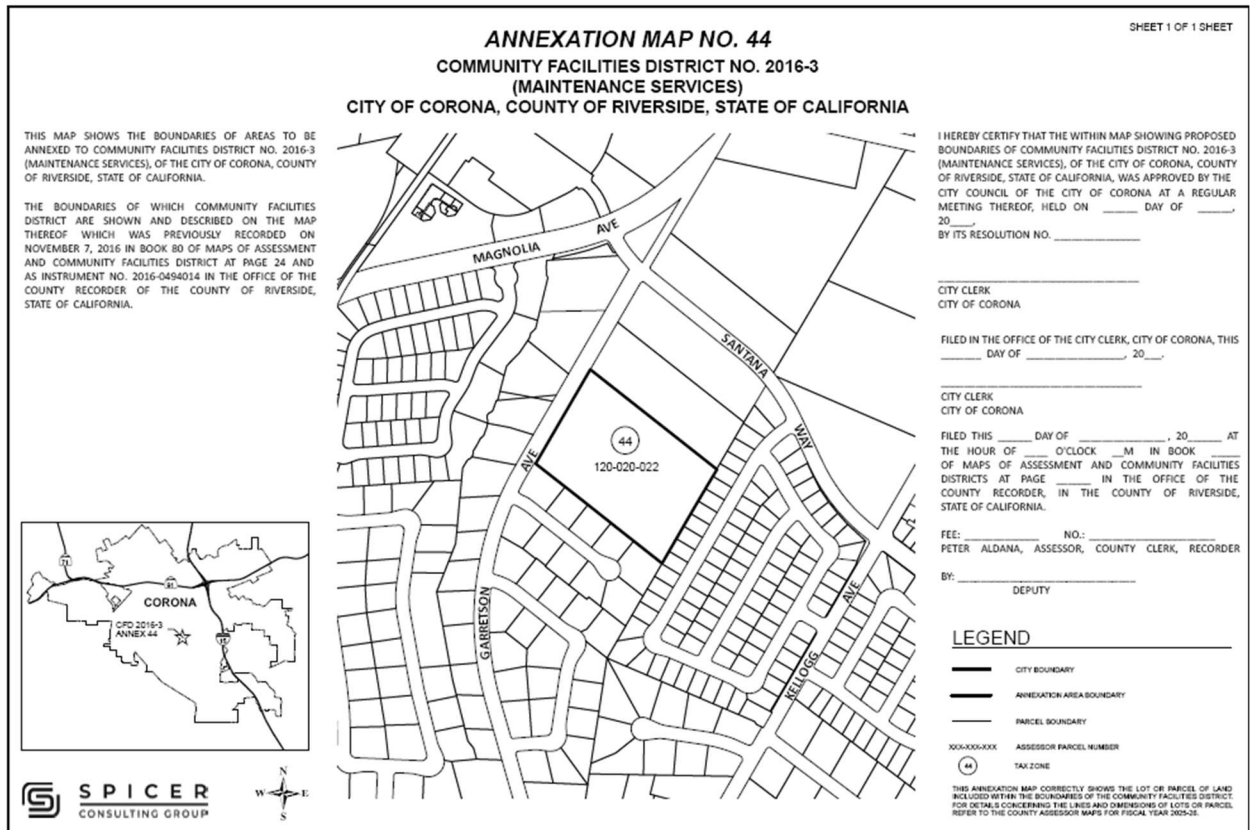
The above services may be financed by proceeds of the special tax of CFD No. 2016-3 only to the extent that they are in addition to those provided in the territory of CFD No. 2016-3 before CFD No. 2016-3 was created or those provided in the territory annexed to CFD No. 2016-3 before the territory was annexed, as applicable.

APPENDIX C

CITY OF CORONA

COMMUNITY FACILITIES DISTRICT NO. 2016-3 (MAINTENANCE SERVICES)

PROPOSED BOUNDARIES AND POTENTIAL ANNEXATION AREA BOUNDARIES

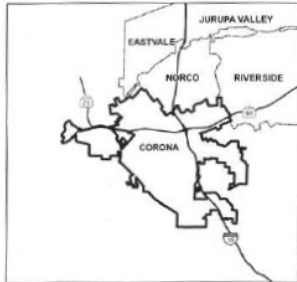


I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF POTENTIAL ANNEXATION AREA (MAINTENANCE SERVICES), CITY OF CORONA, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CORONA AT A REGULAR MEETING THEREOF, HELD ON 7 DAY OF November, 2016, BY RESOLUTION NO. 2016-163

[Signature]
CITY CLERK
CITY OF CORONA

FILED IN THE OFFICE OF THE CITY CLERK, CITY OF CORONA, THIS 5 DAY OF November, 2016.

[Signature]
CITY CLERK
CITY OF CORONA



BOUNDARIES - POTENTIAL ANNEXATION AREA
COMMUNITY FACILITIES DISTRICT NO. 2016-3
(MAINTENANCE SERVICES)
CITY OF CORONA, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

RECORDED THIS 7 DAY OF November, 2016, AT THE HOUR OF 4:40 O'CLOCK P.M. IN BOOK 80, PAGE 23 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

FEE: \$10.00 NO. 2016-0494013
PETER ALDANA, ASSESSOR, COUNTY CLERK, RECORDER

BY: [Signature]
DEPUTY



LEGEND

— ANNEXATION AREA BOUNDARY



SHEET 1 OF 1 SHEET