

RESOLUTION NO. 2025-\_\_

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MORENO VALLEY, CALIFORNIA, APPROVING THE CONTINUATION OF THE COMMUNITY FACILITIES DISTRICT NO. 2014-01 (MAINTENANCE SERVICES) MAXIMUM AND APPLIED TAX SPECIAL TAX RATES FOR FISCAL YEAR 2025/26, AND CALCULATION THEREOF

WHEREAS, the City Council of the City of Moreno Valley, California, did form City of Moreno Valley Community Facilities District No. 2014-01 (Maintenance Services) ("CFD No. 2014-01" or "District") pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California; and

WHEREAS, following approval by the qualified electors of the District, the legislative body did adopt Ordinance No. 874 approving the rate and method of apportionment of special tax ("RMA") to authorize a levy of special taxes within CFD No. 2014-01; and

WHEREAS, on October 28, 2014, the legislative body did adopt Ordinance No. 882, providing for future annexation to the District and adopting the First Amended and Restated RMA which provides tax rates for single-family residential parcels served by typical street light and landscape improvements; and

WHEREAS, the legislative body did adopt Ordinance No. 889 on February 10, 2015, providing for future annexation to the District and adopting the Second Amended and Restated RMA which provides for the equitable apportionment of the tax with respect to single-family residential parcels and the equitable apportionment of the tax with respect to non-single-family residential parcels; and

WHEREAS, the legislative body did adopt Ordinance No. 980 on April 20, 2021, providing for future annexation to the District and adopting the Third Amended and Restated RMA which provides for the equitable apportionment of taxes to fund services associated with perimeter street lights, traffic circles, drainage improvements and roads; and

WHEREAS, the Ordinance No. 874, Ordinance No. 882, Ordinance No. 889, and Ordinance No. 980 authorize the legislative body, by resolution, to annually determine the special tax to be levied in the District; provided, however, the special tax to be levied shall not exceed the maximum special tax authorized to be levied pursuant to the RMA; and

WHEREAS, the Riverside County Auditor-Controller's Office requires the adoption of a resolution for submission with the annual special taxes for placement on the Riverside County property tax bills; and

WHEREAS, for fiscal year (FY) 2025/26, the maximum special tax rates for taxable property in SL-01A (Single-Family Residential Street Lighting) and SL-02 (Street Lighting for Property Other than Single-Family Residential) are as follows:

<b>Tax Rate Area No.</b>	<b>Rate</b>
SL-01A (Single-Family Residential Street Lighting, Perimeter and Interior Street Lighting)	\$342.55 per Single-Family Residential Parcel
SL-02 (Street Lighting for Property Other than Single-Family Residential)	\$5.57 per Proportional Front Footage

WHEREAS, for FY 2025/26, the maximum special tax rates for taxable property in SL-01B (Single-Family Residential Street Lighting, Perimeter Street Lighting Only) are as follows:

<b>Tax Rate Area No.</b>	<b>Rate</b>
SL-01B (Single-Family Residential Street Lighting, Perimeter Street Lighting Only)	\$107.65 per Single-Family Residential Parcel

WHEREAS, for FY 2025/26, the maximum special tax rates for taxable property in Tax Rate Area No. LM-01 (Single-Family Residential Landscaping) are as follows:

<b>Maintenance Category</b>	<b>Maintenance Ratio</b>	<b>Rate per Single-Family Residential Parcel</b>
LM-01A	Less than or equal to 20 square feet per Single-Family Residential Parcel	\$24.55
LM-01B	21 - 40 square feet per Single-Family Residential Parcel	\$73.82
LM-01C	41 - 70 square feet per Single-Family Residential Parcel	\$135.43
LM-01D	71 - 110 square feet per Single-Family Residential Parcel	\$221.63
LM-01E	111 - 160 square feet per Single-Family Residential Parcel	\$332.51
LM-01F	161 - 220 square feet per Single-Family Residential Parcel	\$468.01
LM-01G	221 - 290 square feet per Single-Family Residential Parcel	\$628.15
LM-01H	291 - 370 square feet per Single-Family Residential Parcel	\$812.93
LM-01I	371 - 460 square feet per Single-Family Residential Parcel	\$1,022.36
LM-01J	461 - 560 square feet per Single-Family Residential Parcel	\$1,256.43
LM-01K	561 - 670 square feet per Single-Family Residential Parcel	\$1,515.11
LM-01L	671 - 790 square feet per Single-Family Residential Parcel	\$1,798.44
LM-01M	791 - 920 square feet per Single-Family Residential Parcel	\$2,106.41
LM-01N	921 – 1,060 square feet per Single-Family Residential Parcel	\$2,439.00
LM-01O	1,061 – 1,210 square feet per Single-Family Residential Parcel	\$2,796.21
LM-01P	1,211 – 1,370 square feet per Single-Family Residential Parcel	\$3,178.12
LM-01Q	1,371 – 1,540 square feet per Single-Family Residential Parcel	\$3,584.66
LM-01R	1,541 – 1,720 square feet per Single-Family Residential Parcel	\$4,015.81
LM-01S	1,721 – 1,910 square feet per Single-Family Residential Parcel	\$4,471.57
LM-01T	1,911 – 2,110 square feet per Single-Family Residential Parcel	\$4,952.01

WHEREAS, for FY 2025/26, the maximum special tax rates for taxable property in Tax Rate Area No. LM-02 (Landscaping for Property Other than Single-Family Residential) are as follows:

<b>Maintenance Category</b>	<b>Maintenance Description</b>	<b>Rate per Proportional Front Footage</b>
LM-02A	Median(s) (other than Medians-Shared)	\$18.90
LM-02B	Median(s)-Shared	\$9.43
LM-02C	Parkway(s)	\$23.31

WHEREAS, for FY 2025/26, the maximum special tax rates for taxable property in Tax Rate Area No. TC-01 (Traffic Circle Landscaping without Monument/Signage Features for Single-Family Residential) are as follows:

<b>Maintenance Category</b>	<b>Maintenance Ratio</b>	<b>Rate per Single-Family Residential Parcel</b>
TC-01A	Less than or equal to 20 square feet per Single-Family Residential Parcel	\$29.25
TC-01B	21 - 40 square feet per Single-Family Residential Parcel	\$87.91
TC-01C	41 - 70 square feet per Single-Family Residential Parcel	\$161.24
TC-01D	71 - 110 square feet per Single-Family Residential Parcel	\$263.89
TC-01E	111 - 160 square feet per Single-Family Residential Parcel	\$395.85
TC-01F	161 - 220 square feet per Single-Family Residential Parcel	\$557.17
TC-01G	221 - 290 square feet per Single-Family Residential Parcel	\$747.83
TC-01H	291 - 370 square feet per Single-Family Residential Parcel	\$967.81
TC-01I	371 - 460 square feet per Single-Family Residential Parcel	\$1,217.10
TC-01J	461 - 560 square feet per Single-Family Residential Parcel	\$1,495.77
TC-01K	561 - 670 square feet per Single-Family Residential Parcel	\$1,803.71
TC-01L	671 - 790 square feet per Single-Family Residential Parcel	\$2,141.01
TC-01M	791 - 920 square feet per Single-Family Residential Parcel	\$2,507.65
TC-01N	921 - 1,060 square feet per Single-Family Residential Parcel	\$2,903.61

WHEREAS, for FY 2025/26, the maximum special tax rates for taxable property in Tax Rate Area No. TC-02 (Traffic Circle Landscaping with Monument/Signage Features for Single-Family Residential) are as follows:

<b>Maintenance Category</b>	<b>Maintenance Ratio</b>	<b>Rate per Single-Family Residential Parcel</b>
TC-02A	Less than or equal to 20 square feet per Single-Family Residential Parcel	\$46.81
TC-02B	21 - 40 square feet per Single-Family Residential Parcel	\$140.64
TC-02C	41 - 70 square feet per Single-Family Residential Parcel	\$258.03
TC-02D	71 - 110 square feet per Single-Family Residential Parcel	\$422.23
TC-02E	111 - 160 square feet per Single-Family Residential Parcel	\$633.38
TC-02F	161 - 220 square feet per Single-Family Residential Parcel	\$891.47

TC-02G	221 - 290 square feet per Single-Family Residential Parcel	\$1,196.56
TC-02H	291 - 370 square feet per Single-Family Residential Parcel	\$1,548.50
TC-02I	371 - 460 square feet per Single-Family Residential Parcel	\$1,947.39
TC-02J	461 - 560 square feet per Single-Family Residential Parcel	\$2,393.24
TC-02K	561 - 670 square feet per Single-Family Residential Parcel	\$2,885.95
TC-02L	671 - 790 square feet per Single-Family Residential Parcel	\$3,425.65
TC-02M	791 - 920 square feet per Single-Family Residential Parcel	\$4,012.24
TC-02N	921 – 1,060 square feet per Single-Family Residential Parcel	\$4,645.77

WHEREAS, for FY 2025/26, the maximum special tax rates for Traffic Circle Landscaping for Property Other than Single-Family Residential are as follows:

<b>Tax Rate Area No.</b>	<b>Rate</b>
TC-03 (Without Monument/Signage Features)	\$45.11 per Angularly Allocated Landscape Foot
TC-04 (With Monument/Signage Features)	\$54.10 per Angularly Allocated Landscape Foot

WHEREAS, for FY 2025/26, the maximum special tax rates for taxable property in Tax Rate Area No. SD-01 (Street Maintenance and Drainage for Single-Family Residential) are as follows:

<b>Maintenance Category</b>	<b>Maintenance Description</b>	<b>Maximum Rate</b>
SD-01	Street Maintenance and Drainage	\$1,110.27 per Taxable Parcel plus \$3.05 per Proportional Curb Foot

WHEREAS, per the RMA as amended and authorized by the qualified electors, the maximum annual special tax shall be increased annually, beginning the year following the base year, as defined in the RMA, by the greater of the increase in the annual percentage change in the Consumer Price Index (CPI) for All Urban Consumers for the Los Angeles-Riverside-Orange County Region as published by the Department of Labor's Bureau of Labor Statistics or five percent (5%); and

WHEREAS, the City Council has determined that continuing the calculation of the applied special tax and application of the special tax, as previously approved by the qualified electors, for each assessable parcel of real property within the District will provide the necessary and equitable revenue stream to fund the services of the District for FY 2025/26; and

WHEREAS, the City Council has determined that continuing the calculation of the maximum special tax rate, including an annual adjustment is necessary; and

WHEREAS, the calculation of the special tax is in compliance with laws pertaining to the levy of the special taxes; and

WHEREAS, the special tax is levied without regard to property valuation; and

WHEREAS, the City has prepared and submitted the Annual Special Tax Report (“Report”) for FY 2025/26, which identifies the maximum and special tax rates, in an amount not to exceed the maximum special tax, and the calculation thereof; and

WHEREAS, the Report is on file in the office of the City Treasurer/Chief Financial Officer (“CFO”) and is incorporated herein by this reference; and

WHEREAS, the annual special taxes shall be submitted to the Riverside County Auditor-Controller’s Office, to be levied on the property tax bills of parcels subject to the special tax.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MORENO VALLEY, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

1. Incorporation of Recitals. The foregoing recitals are true and correct and incorporated herein by this reference.
2. Approval of Report. The above-referenced Report, on file in the office of the City’s CFO, is approved as filed, as the Report may have been modified by order of the City Council.
3. Street Lighting Special Tax Rates. The FY 2025/26 maximum and applied special tax rates for taxable properties in Street Lighting Tax Rate Areas are identified in Exhibit “A” attached hereto and incorporated into this Resolution by this reference.
4. Landscaping Special Tax Rates for Single-Family Residential. The FY 2025/26 maximum special tax and applied special tax rates for taxable property in Tax Rate Area No. LM-01 (Single-Family Residential Landscaping) are identified in Exhibit “A”.
5. Landscaping Special Tax Rates for Property Other than Single-Family Residential. The FY 2025/26 maximum special tax and applied special tax rates for taxable property in Tax Rate Area No. LM-02 (Landscaping for Property Other than Single-Family Residential) and TC (Traffic Circle Landscaping for Property Other than SFR) are identified in Exhibit “A”.
6. Street Maintenance and Drainage Special Tax Rates for Single-Family Residential. The FY 2025/26 maximum special tax and applied special tax rates for taxable property in Tax Rate Area No. SD-01 (Street Maintenance and Drainage for Single-Family Residential) are identified in Exhibit “A”.
7. Confirming the Rates. The maximum and applied special tax rates are hereby confirmed for each parcel of real property within the District, as set forth in the Report.

8. Collection of Special Taxes. The special taxes set forth in the Report, will 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. Notwithstanding the forgoing, any special taxes that cannot be collected on the County tax roll, or are not so collected, may be collected through direct billing by the City.
9. Modifications. The CFO is authorized to adjust the special taxes levied on the property tax roll in the event there are parcel changes, clerical errors, new parcels annexed into the District, or other adjustments as may be necessary between the date the special taxes were calculated and the date the fixed charges are submitted to the County of Riverside, provided the applied special tax rate does not exceed the maximum special tax rate and is in compliance with the RMA.
10. Provision of Services. Nothing in this description of services or any Resolution or Ordinance of the City Council shall be construed as committing the City or the District to provide all of the proposed services. The provision of services shall be subject to the availability of sufficient funding through the collection of special tax revenue within the District.
11. Severability. If any provision of this Resolution or the application of any such provision is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are severable and that the City Council declares that it would have adopted this Resolution irrespective of the invalidity of any particular portion of this Resolution.
12. Certified Copy. The City Clerk is hereby ordered to forward a certified copy of this Resolution to the County of Riverside and to take such actions as are required for the collection of the tax.
13. Certification. The City Clerk shall certify to the adoption of this Resolution.
14. Effective Date. This Resolution shall become effective immediately upon its adoption.

APPROVED AND ADOPTED this 20<sup>th</sup> day of May 2025.

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Mayor of the City of Moreno Valley

ATTEST:

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City Clerk

APPROVED AS TO FORM:

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City Attorney

## RESOLUTION JURAT

STATE OF CALIFORNIA            )  
COUNTY OF RIVERSIDE        ) ss.  
CITY OF MORENO VALLEY        )

I, M. Patricia Rodriguez, City Clerk of the City of Moreno Valley, California, do hereby certify that Resolution No. 2025-\_\_\_\_ was duly and regularly adopted by the City Council of the City of Moreno Valley at a regular meeting thereof held on the 20<sup>th</sup> day of May 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

(Council Members, Mayor Pro Tem and Mayor)

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CITY CLERK

(SEAL)



# Exhibit “A”

## FY 2025/26 Special Tax Rates

FY 2025/26				
Tax Rate Area	Description	Unit of Calculation	Maximum Special Tax Rate	Applied Special Tax Rate
LM-01	Single-Family Residential Landscaping	per parcel		
LM-01A	Less than or equal to 20 square feet per Single-Family Residential Parcel		24.55	-
LM-01B	21 - 40 square feet per Single-Family Residential Parcel		73.82	73.80
LM-01C	41 - 70 square feet per Single-Family Residential Parcel		135.43	135.42
LM-01D	71 - 110 square feet per Single-Family Residential Parcel		221.63	221.62
LM-01E	111 - 160 square feet per Single-Family Residential Parcel		332.51	301.60
LM-01F	161 - 220 square feet per Single-Family Residential Parcel		468.01	102.62
LM-01G	221 - 290 square feet per Single-Family Residential Parcel		628.15	195.20
LM-01H	291 - 370 square feet per Single-Family Residential Parcel		812.93	417.56
LM-01I	371 - 460 square feet per Single-Family Residential Parcel		1,022.36	-
LM-01J	461 - 560 square feet per Single-Family Residential Parcel		1,256.43	-
LM-01K	561 - 670 square feet per Single-Family Residential Parcel		1,515.11	782.90
LM-01L	671 - 790 square feet per Single-Family Residential Parcel		1,798.44	-
LM-01M	791 - 920 square feet per Single-Family Residential Parcel		2,106.41	-
LM-01N	921 - 1,060 square feet per Single-Family Residential Parcel		2,439.00	-
LM-01O	1,061 - 1,210 square feet per Single-Family Residential Parcel		2,796.21	-
LM-01P	1,211 - 1,370 square feet per Single-Family Residential Parcel		3,178.12	-
LM-01Q	1,371 - 1,540 square feet per Single-Family Residential Parcel		3,584.66	-
LM-01R	1,541 - 1,720 square feet per Single-Family Residential Parcel		4,015.81	-
LM-01S	1,721 - 1,910 square feet per Single-Family Residential Parcel		4,471.57	-
LM-01T	1,911 - 2,110 square feet per Single-Family Residential Parcel		4,952.01	-
LM-02	Landscaping for Property Other than Single-Family Residential	per proportional front foot		
LM-02A	Median(s) (other than Median(s)-Shared)		18.90	9.26
LM-02B	Median(s) Shared		9.43	5.39
LM-02C	Parkway(s)		23.31	-
TC-01	Traffic Circle Landscaping without Monument for SFR	per parcel		
TC-01A	Less than or equal to 20 square feet per Single-Family Residential Parcel		29.25	29.24
TC-01B	21 - 40 square feet per Single-Family Residential Parcel		87.91	-
TC-01C	41 - 70 square feet per Single-Family Residential Parcel		161.24	-
TC-01D	71 - 110 square feet per Single-Family Residential Parcel		263.89	-
TC-01E	111 - 160 square feet per Single-Family Residential Parcel		395.85	-
TC-01F	161 - 220 square feet per Single-Family Residential Parcel		557.17	-
TC-01G	221 - 290 square feet per Single-Family Residential Parcel		747.83	-
TC-01H	291 - 370 square feet per Single-Family Residential Parcel		967.81	-
TC-01I	371 - 460 square feet per Single-Family Residential Parcel		1,217.10	-
TC-01J	461 - 560 square feet per Single-Family Residential Parcel		1,495.77	-
TC-01K	561 - 670 square feet per Single-Family Residential Parcel		1,803.71	-
TC-01L	671 - 790 square feet per Single-Family Residential Parcel		2,141.01	-
TC-01M	791 - 920 square feet per Single-Family Residential Parcel		2,507.65	-
TC-01N	921 - 1,060 square feet per Single-Family Residential Parcel		2,903.61	-
TC-02	Traffic Circle Landscaping with Monument for SFR	per parcel		
TC-02A	Less than or equal to 20 square feet per Single-Family Residential Parcel		46.81	-
TC-02B	21 - 40 square feet per Single-Family Residential Parcel		140.64	-
TC-02C	41 - 70 square feet per Single-Family Residential Parcel		258.03	-
TC-02D	71 - 110 square feet per Single-Family Residential Parcel		422.23	-
TC-02E	111 - 160 square feet per Single-Family Residential Parcel		633.38	-
TC-02F	161 - 220 square feet per Single-Family Residential Parcel		891.47	-
TC-02G	221 - 290 square feet per Single-Family Residential Parcel		1,196.56	-
TC-02H	291 - 370 square feet per Single-Family Residential Parcel		1,548.50	-
TC-02I	371 - 460 square feet per Single-Family Residential Parcel		1,947.39	-
TC-02J	461 - 560 square feet per Single-Family Residential Parcel		2,393.24	-
TC-02K	561 - 670 square feet per Single-Family Residential Parcel		2,885.95	-
TC-02L	671 - 790 square feet per Single-Family Residential Parcel		3,425.65	-
TC-02M	791 - 920 square feet per Single-Family Residential Parcel		4,012.24	-
TC-02N	921-1,060 square feet per Single-Family Residential Parcel		4,645.77	-
TC	Traffic Circle Landscaping for Property Other than SFR	per angularly allocated landscape foot		
TC-03	Without Monument/Signage Features		45.11	45.11
TC-04	With Monument/Signage Features		54.10	-
SL-01	Single-Family Residential Street Lighting	per parcel		
SL-01A	Perimeter and Interior Street Lighting		342.55	31.50
SL-01B	Perimeter Street Lighting Only		107.65	8.28
SL-02	Street Lighting for Property Other than Single-Family Residential	per front linear foot	-	
			5.57	2.50
SD-01	Street Maintenance and Drainage	per parcel	1,110.27	1,007.06
		per curb foot	3.05	-