

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. 2023-01 (PUBLIC SAFETY 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. 2023-01 (Public Safety Services) ("CFD No. 2023-01" 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. 1004 approving the rate and method of apportionment of special tax ("RMA") to authorize a levy of special taxes within CFD No. 2023-01; and

WHEREAS, on March 5, 2024, the legislative body did adopt Ordinance No. 1007, providing for future annexation to the District ; and

WHEREAS, the Ordinance No. 1004, authorizes 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 Residential taxable property are as follows:

Property Type	Rate
Accessory Dwelling Unit	\$216.30 per Accessory Dwelling Unit
Single-Family Residential	\$254.10 per Single-Family Residential Dwelling Unit
Multi-Family Residential	\$216.30 per Multi-Family Residential Dwelling Unit
Mobile Home Residential	\$254.10 per Mobile Home Residential Dwelling Unit

WHEREAS, for FY 2025/26, the maximum special tax rates for Non-Residential taxable property are as follows:

Property Type	Rate
Commercial Non-Residential	\$58.80 per 1,000 Feet of Building Square Footage
Office Non-Residential	\$58.80 per 1,000 Feet of Building Square Footage
Industrial Non-Residential	\$58.80 per 1,000 Feet of Building Square Footage

WHEREAS, per the RMA as 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 Riverside-San Bernardino-Ontario 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. Special Tax Rates for Residential Property. The FY 2025/26 maximum and applied special tax rates for taxable properties for Accessory Dwelling Units, Single-Family, Multi-Family, and Mobile Home properties are identified in Exhibit “A” attached hereto and incorporated into this Resolution by this reference.
4. Special Tax Rates for Non-Residential Property. . The FY 2025/26 maximum special tax and applied special tax rates for taxable property for Commercial, Office, and Industrial properties are identified in Exhibit “A”.
5. 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.
6. 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.
7. 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.

8. 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.
9. 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.
10. 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.
11. Certification. The City Clerk shall certify to the adoption of this Resolution.
12. Effective Date. This Resolution shall become effective immediately upon its adoption.

APPROVED AND ADOPTED this 20th day of May 2025.

Mayor of the City of Moreno Valley

ATTEST:

City Clerk

APPROVED AS TO FORM:

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 20th day of May 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

(Council Members, Mayor Pro Tem and Mayor)

CITY CLERK

(SEAL)

Exhibit "A"

FY 2025/26 Special Tax Rates

Property Type	Unit of Calculation	Maximum Special Tax Rate	Applied Special Tax Rate
Residential Property			
Accessory Dwelling Unit	Unit	\$ 216.30	\$ 216.30
Single Family	Unit	\$ 254.10	\$ 254.10
Multi-Family	Unit	\$ 216.30	\$ 216.30
Mobile Home	Unit	\$ 254.10	\$ 254.10
Non Residential Property			
Commercial	1,000 Feet of Building Square Footage	\$ 58.80	\$ 58.80
Office	1,000 Feet of Building Square Footage	\$ 58.80	\$ 58.80
Industrial	1,000 Feet of Building Square Footage	\$ 58.80	\$ 58.80
Undeveloped Property			
All	Parcel	\$ -	\$ -