

RESOLUTION NO. CSD 2025-__

A RESOLUTION OF THE BOARD FOR THE MORENO VALLEY COMMUNITY SERVICES DISTRICT OF THE CITY OF MORENO VALLEY, CALIFORNIA, APPROVING THE CONTINUATION OF THE COMMUNITY FACILITIES DISTRICT NO. 2021-01 MAXIMUM AND APPLIED SPECIAL TAX RATES FOR FISCAL YEAR 2025/26, AND CALCULATION THEREOF

WHEREAS, the City Council for the City of Moreno Valley, California, acting in its capacity as the Board of Directors of the Moreno Valley Community Services District ("CSD Board"), did form City of Moreno Valley Community Facilities District No. 2021-01 (Parks Maintenance) ("CFD No. 2021-01" 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 CSD Board acting as the legislative body, did introduce and adopt Ordinance No. CSD-55 (an Ordinance to authorize the levy of a special tax within CFD No. 2021-01) approving the rate and method of apportionment of special tax ("RMA") to authorize a levy of special taxes within CFD No. 2021-01; and

WHEREAS, the Ordinance No. CSD-55 authorizes the CSD Board, 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, on December 21, 2022, the legislative body did adopt Ordinance No. CSD-56, providing for future annexation to the District; 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 were as follows:

Property Type	Maximum Special Tax Rate	Per
Single Family Property	\$369.57	Unit
Multi-Family Property	369.57	Unit
Mobile Home Property	369.57	Unit

Property Type	Maximum Special Tax Rate	Per
Commercial Property	\$23.69	1,000 Feet of Building Square Footage
Office Property	39.44	1,000 Feet of Building Square Footage
Industrial Property	11.50	1,000 Feet of Building Square Footage
Undeveloped Property	0	Parcel

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 BOARD FOR THE MORENO VALLEY COMMUNITY SERVICES DISTRICT 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 CSD Board.
3. Maximum Special Tax Rates. The FY 2025/26 maximum and applied special tax rates for taxable properties shall be as follows:

Property Type	Maximum Special Tax Rate	Applied Special Tax Rate	Per
Single Family Property	\$369.57	\$369.56	Unit
Multi-Family Property	369.57	369.56	Unit
Mobile Home Property	369.57	369.56	Unit
Commercial Property	23.69	23.69	1,000 Feet of Building Square Footage
Office Property	39.44	39.44	1,000 Feet of Building Square Footage
Industrial Property	11.50	11.50	1,000 Feet of Building Square Footage
Undeveloped Property	0	0	Parcel

4. 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.
5. 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.
6. Modifications. The City's 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.
7. Provision of Services. Nothing in this description of services or any Resolution or Ordinance of the CSD Board shall be construed as committing the CSD 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.

8. 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 CSD Board declares that it would have adopted this Resolution irrespective of the invalidity of any particular portion of this Resolution.
9. Certified Copy. The Secretary of the CSD 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.
10. Certification. The Secretary of the CSD shall certify to the adoption of this Resolution.
11. 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, acting in
the capacity of President of the Board for the
Moreno Valley Community Services District

ATTEST:

City Clerk of the City of Moreno Valley,
acting in the capacity of Secretary of
the Moreno Valley Community
Services District

APPROVED AS TO FORM:

City Attorney, acting in the capacity
of General Counsel of the Moreno
Valley Community Services District

RESOLUTION JURAT

STATE OF CALIFORNIA)

COUNTY OF RIVERSIDE) ss.

CITY OF MORENO VALLEY)

I, M. Patricia Rodriguez, Secretary of the Moreno Valley Community Services District, Moreno Valley, California do hereby certify that Resolution No. CSD 2025-____ was duly and regularly adopted by the Board of Directors of the Moreno Valley Community Services District at a regular meeting held on the 20th day of May 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

(Boardmembers, Vice-President and President)

SECRETARY

(SEAL)