

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 MAXIMUM AND APPLIED PARCEL TAX FOR PROVIDING ZONE A (PARKS AND COMMUNITY SERVICES) SERVICES DURING FISCAL YEAR 2025/26, AND CALCULATION THEREOF

WHEREAS, the Moreno Valley Community Services District (“CSD”) provides programs, improvements, and maintenance for parks and community services within Zone A and provides funding for such services, in part, through the collection of the CSD Zone A parcel tax against all assessed parcels within Zone A; and

WHEREAS, the Community Services District Law of the State of California, California Government Code Section 61000 et seq. provides that such services may be funded, in whole or in part, by taxes which may be collected on the property tax roll in the same manner, by the same persons, at the same time as, and together with and not separately from, the general property taxes collected by the County for the benefit of the CSD; and

WHEREAS, the City Council, acting in its capacity as Board of Directors for the CSD (“CSD Board”), has determined that it is in the best interest of the CSD to have its taxes for Zone A (Parks and Community Services) services be so collected on the Riverside County property tax roll; and

WHEREAS, the CSD Board has determined that continuing the calculation and application of the tax as previously approved for each assessed parcel of real property or per actual dwelling unit within CSD Zone A will provide the necessary and equitable revenue stream to fund parks and community services by the CSD for fiscal year (FY) 2025/26; and

WHEREAS, a report identifying each assessed parcel of real property subject to the tax and the amount of the tax which is to be levied against each such parcel for FY 2025/26 (“Report”) is on file in the Office of the Secretary of the CSD (City Clerk), available for public inspection, and is incorporated herein by reference; and

WHEREAS, notice of the filing of the Report, and of a hearing thereon, has been given as required by law; and

WHEREAS, the CSD Board has held said hearing, at which all persons wishing to be heard were heard, and at which hearing the CSD Board heard and considered all objections and protests, if any.

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 is approved as filed, as the Report may have been modified by order of the CSD Board.
3. Maximum and Applied Special Tax Rate. The maximum and applied tax rate for FY 2025/26 to fund the costs of furnishing parks and community services within Zone A is \$87.50 per assessed parcel of real property or per actual dwelling unit.
4. Confirming the Rates. The tax is hereby confirmed for each parcel of real property within CSD Zone A, as set forth in the Report
5. Collection of Special Taxes. The taxes set forth in the Report, as herein confirmed, shall be collected on the Riverside County property tax roll at the same time and in the same manner as ad valorem property taxes and shall be subject to the same penalties, procedure, sale and lien priority in any case of delinquency as applicable for ad valorem taxes; provided, however, the CSD may utilize a direct billing procedure for any taxes that cannot be collected on the Riverside County property tax roll or may, by resolution, elect to collect the taxes at a different time or in a different manner if necessary to meet its financial obligations, and if so collected, a delinquent penalty of 10% of the tax will attach at 5:00 p.m. on the date the tax becomes delinquent and interest at 1.5% per month of the delinquent tax will attach on July 1st after the delinquency date and the first of each month thereafter until such tax is paid. Notwithstanding anything to the contrary, in no event shall the total penalties, including any original delinquency fees, delinquency penalties, and interest thereon exceed the maximum amount permitted by law.
6. Proposition 218. As set forth in Resolution CSD 97-01, the existing Zone A parcel taxes are exempt from the requirements of Proposition 218 (Articles XIII C and XIII D of the California Constitution) so long as they are not increased and therefore are not subject to voter ratification at this time.
7. Modifications. The City's Chief Financial Officer is authorized to adjust the special taxes levied on the property tax roll in the event there are any parcel changes, clerical errors, 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 formation documents of Zone A.
8. 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 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 CSD Board declares that it would have adopted this Resolution irrespective of the invalidity of any particular portion of this Resolution.
10. 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.
11. Certification. The Secretary of the CSD shall certify to the adoption of this Resolution.
12. 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, acting in  
the capacity of President of the Board for the  
Moreno Valley Community Services District

ATTEST:

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

APPROVED AS TO FORM:

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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 for the Moreno Valley Community Services District at a regular meeting held on the 20<sup>th</sup> day of May 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

(Boardmembers, Vice-President and President)

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SECRETARY

(SEAL)