

2018-0393620

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Recorded in Official Records
County of Riverside
Peter Aldana
Assessor-County Clerk-Recorder



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**Recording Requested By and
When Recorded Mail To:**

Stradling, Yocca, Carlson & Rauth
660 Newport Center Drive, Suite 1600
Newport Beach, California 92660
Attn: Brian P. Forbath, Esq.

This document is exempt from the
payment of a recording fee pursuant to
Government Code Section 6103.

**NOTICE OF SPECIAL TAX LIEN
FOR COMMUNITY FACILITIES DISTRICT NO. 2018-1 (OLIVEWOOD - SERVICES)
OF THE CITY OF BEAUMONT**

Pursuant to the requirements of Section 3114.5 of the Streets and Highways Code and Section 53328.3 of the Government Code, the undersigned City Clerk of the City of Beaumont, acting on behalf of Community Facilities District No. 2018-1 (Olivewood - Services) of the City of Beaumont (the "District"), State of California, hereby gives notice that a lien to secure payment of a special tax is hereby imposed by the City Council of the City of Beaumont, Riverside County, State of California, sitting as the legislative body of the District (the "City Council"). The special tax secured by this lien is authorized to be levied for the purpose of: (i) paying for the costs of police protection services, fire protection and suppression services, and paramedic and ambulance services; (ii) upon a "Failure to Perform" (as described in Rate and Method (defined below)), paying for the costs of street sweeping, traffic signal maintenance, the maintenance, landscaping and lighting of parks, parkways, streets, roads and open spaces, flood and storm protection services, and the operation and maintenance of storm drain systems contained within the boundaries of the District and the City of Beaumont (the "City"), and all to which the City has been granted an easement allowing such maintenance; (iii) paying for the costs of certain Administrative Expenses as said term is defined in the rate and method of apportionment of the special tax set forth in Appendix A attached hereto and incorporated herein by this reference (the "Rate and Method") and (iv) to establish an operating reserve for the costs of services as determined by the CFD Administrator (as defined in the Rate and Method).

The special tax is authorized to be levied within the District, which has now been officially formed and the lien is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax obligation is canceled in accordance with law or until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Government Code.

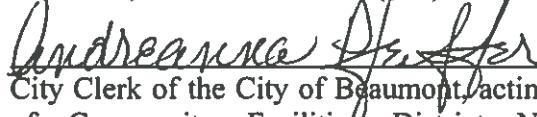
The rate, method of apportionment and manner of collection of the authorized special tax is as set forth in the Rate and Method attached hereto as Appendix A.

Notice is further given that upon the recording of this notice in the office of the County Recorder, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within the District in accordance with Section 3115.5 of the Streets and Highway Code.

The names of the owners and the assessor's tax parcel numbers of the real property included within the District and not exempt from the special tax are as set forth in Appendix B attached hereto and incorporated herein by this reference.

Reference is made to the boundary map of the District recorded at Book No. 83 of Maps of Assessment and Community Facilities Districts at Page No. 1, in the office of the County Recorder for the County of Riverside, State of California, which map is now the final boundary map of the District.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the City Manager, City of Beaumont, 550 E. Sixth St., Beaumont, California 92223, (951) 769-8520.



City Clerk of the City of Beaumont, acting on behalf
of Community Facilities District No. 2018-1
(Olivewood - Services) of the City of Beaumont

APPENDIX A

RATE AND METHOD OF APPORTIONMENT FOR COMMUNITY FACILITIES DISTRICT NO. 2018- 1 (OLIVEWOOD - SERVICES) OF THE CITY OF BEAUMONT

A Special Tax as hereinafter defined shall be levied on and collected in Community Facilities District No. 2018-1 (Olivewood- Services) ("CFD No. 2018-1") each Fiscal Year, in an amount determined by the City Council of the City of Beaumont through the application of the appropriate Special Tax for "Developed Property", "Final Map Property" and "Undeveloped Property". All of the real property in CFD No. 2018-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

SECTION A DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre" or **"Acreage"** means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map or instrument. The square footage of an Assessor's Parcel is equal to the Acreage multiplied by 43,560.

"Act" means the Mello-Roos Communities Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2018-1: the costs of computing the amount of Special Taxes to be levied and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the City or otherwise); the costs to the City, CFD No. 2018-1 or any designee thereof of complying with City or obligated persons annual reporting requirements associated with applicable federal and state laws and of the Act; the costs associated with responding to public inquiries regarding the Special Taxes; the costs associated with the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2018-1 for any other administrative purposes, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure, or otherwise addressing the disposition of delinquent Special Taxes.

"Assessor's Parcel" means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of CFD No. 2018-1.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel Number.

"Association" means the nonprofit corporation or unincorporated association created for the purpose of managing the common interest development within CFD No. 2018-1.

“Building Permit” means a permit for new construction for a residential dwelling or non-residential structure. For purpose of this definition, “Building Permit” shall not include permits for construction or installation, retaining walls, utility improvements, or other such improvements not intended for human habitation.

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

“CFD Administrator” means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement for Maintenance Services (Contingent), the Special Tax Requirement for Public Services, and providing for the levy and collection of the Special Taxes.

“CFD Boundary Map” means the map recorded at CFD formation, and attached hereto as Exhibit A.

“CFD No. 2018-1” or **“CFD”** means City of Beaumont Community Facilities District No. 2018-1 (Olivewood- Services) established by the City under the Act.

“City” means the City of Beaumont.

“City Council” means the City Council of the City, acting as the legislative body of CFD No. 2018-1, or its designee.

“Consumer Price Index” means the index published monthly by the U.S. Department of Labor, Bureau of Labor Statistics for all urban consumers in the Riverside-San Bernardino-Ontario area.

“County” means the County of Riverside.

“Developed Property” means all Assessor’s Parcels for which Building Permits were issued on or before June 1 of the prior Fiscal Year, provided that such Assessor’s Parcels were created on or before January 1 of the prior Fiscal Year and that each such Assessor Parcel is associated with a Lot, as determined by the CFD Administrator.

“Dwelling Unit” means each separate residential dwelling unit that comprises an independent facility capable of conveyance or rental separate from adjacent residential dwelling units.

“Exempt Property” means all Assessor’s Parcels designated as being exempt from Special Taxes as provided for in Section G, as determined by the CFD Administrator.

“Final Map” means a subdivision of property evidenced by the 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 the recordation of a condominium plan pursuant to California Civil Code 4285 that creates individual lots for which building permits may be issued without further subdivision.

“Final Map Property” means Assessor’s Parcels: (i) that are included in a Final Map that was recorded prior to the January 1 preceding the Fiscal Year in which the Special Tax is being levied, and (ii) for which a Building Permit was not issued prior to June 1 preceding the Fiscal Year in which the Special Tax is being levied, as determined by the CFD Administrator.

“Fiscal Year” means the period commencing on July 1 of any year and ending the following June 30.

“Lot” means an individual legal lot created by a Final Map for which a Building Permit could be issued.

“Maintenance Services (Contingent)” means the services permitted under the Act including, without limitation, street sweeping, traffic signal maintenance, the maintenance, landscaping and lighting of parks, parkways, streets, roads and open spaces, flood and storm protection services, and the operation and maintenance of storm drain systems contained within the boundaries of CFD No. 2018-1 and the City, and all to which the City has been granted an easement allowing such maintenance.

“Maximum Special Tax” means the Maximum Special Tax for Maintenance Services (Contingent) and the Maximum Special Tax for Public Services.

“Maximum Special Tax for Maintenance Services (Contingent)” means the maximum Special Tax for Maintenance Services (Contingent), determined in accordance with Section C, which can be levied by CFD No. 2018-1 on any Assessor’s Parcel in any Fiscal Year following a Failure to Perform as defined in Section D hereof.

“Maximum Special Tax for Public Services” means the maximum Special Tax for Public Services, determined in accordance with Section C, which can be levied by CFD No. 2018-1 in any Fiscal Year on any Assessor’s Parcel.

“Non-Residential Property” means all Assessor’s Parcels of Developed Property for which a building permit was issued for any type of non-residential use, as determined by the CFD Administrator.

“Operating Fund for Maintenance Services (Contingent)” means a fund that shall be maintained for CFD No. 2018-1 for any Fiscal Year to pay for the actual costs of providing the Maintenance Services (Contingent) and the Administrative Expenses attributable to providing such Maintenance Services (Contingent).

“Operating Fund for Public Services” means a fund that shall be maintained for CFD No. 2018-1 for any Fiscal Year to pay for the actual costs of providing the Public Services and the Administrative Expenses attributable to providing such Public Services.

“Operating Fund Balance” means the amount of funds in the applicable Operating Fund at the end of the preceding Fiscal Year.

“Proportionately” means that the ratio of the actual Special Tax levy to the applicable Maximum Special Tax is equal for all applicable Assessors’ Parcels.

“Public Services” means police protection, fire protection and suppression, paramedic and ambulance services permitted under the Act to be provided within the boundaries of CFD No. 2018-1 and the City.

“Residential Property” means all Assessor’s Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units, as determined by the CFD Administrator.

“Special Tax(es)” means the Special Tax for Maintenance Services (Contingent) and the Special Tax for Public Services.

“Special Tax for Maintenance Services (Contingent)” means any of the Special Taxes authorized to be levied by CFD No. 2018-1 pursuant to the Act to fund the Special Tax Requirement for Maintenance Services (Contingent). Under no circumstances shall this Special Tax be eligible for prepayment of any kind.

“Special Tax for Public Services” means any of the Special Taxes authorized to be levied by CFD No. 2018-1 pursuant to the Act to fund the Special Tax Requirement for Public Services. Under no circumstances shall this Special Tax be eligible for prepayment of any kind.

“Special Tax Requirement for Maintenance Services (Contingent)” means that amount to be collected in any Fiscal Year to pay for certain costs as required to meet the needs of CFD No. 2018-1 for Maintenance Services (Contingent) in both the current Fiscal Year and the next Fiscal Year. The costs to be covered shall be the (i) direct costs for Maintenance Services (Contingent) (ii) amount necessary to fund an operating reserve for the costs of Maintenance Services (Contingent) as determined by the CFD Administrator, and (iii) Administrative Expenses, less (iv) a credit in an amount equal to the Operating Fund Balance. Under no circumstances shall the Special Tax Requirement for Maintenance Services (Contingent) include funds for bonds.

“Special Tax Requirement for Public Services” means the amount to be collected in any Fiscal Year to pay for certain costs as required to meet the needs of CFD No. 2018-1 for Public Services in both the current Fiscal Year and the next Fiscal Year. The costs to be covered shall be the (i) direct costs for Public Services (ii) amount necessary to fund an operating reserve for the costs of Public Services as determined by the CFD Administrator, and (iii) Administrative Expenses, less (iv) a credit in an amount equal to the Operating Fund Balance. Under no circumstances shall the Special Tax Requirement for Public Services include funds for bonds.

“Taxable Property” means all Assessor’s Parcels within CFD No. 2018-1, which are not Exempt Property, as determined by the CFD Administrator.

“Undeveloped Property” means all Assessor’s Parcels of Taxable Property which are not Developed Property or Final Map Property, as determined by the CFD Administrator.

SECTION B

CLASSIFICATION OF ASSESSOR’S PARCELS

Each Fiscal Year, beginning with Fiscal Year 2018-19, each Assessor’s Parcel shall be classified as Taxable Property or Exempt Property. In addition, each Assessor’s Parcel of Taxable Property shall be further classified as Developed Property, Final Map Property or Undeveloped Property. Lastly, each Assessor’s Parcel of Developed Property shall further be classified as Residential Property or Non-Residential Property.

SECTION C **MAXIMUM SPECIAL TAXES**

1. Developed Property

- a. The Maximum Special Tax for Maintenance Services (Contingent) for each Assessor's Parcel of Residential Property that is classified as Developed Property in Fiscal Year 2018-19 shall be \$480 per unit. The Maximum Special Tax for Maintenance Services (Contingent) for each Assessor's Parcel of Non-Residential Property that is classified as Developed Property in Fiscal Year 2018-19 shall be \$2,933 per Acre.

On each July 1, commencing July 1, 2019, the Maximum Special Tax for Maintenance Services (Contingent) for the prior Fiscal Year shall be adjusted by the greater of (i) an amount equal to the percentage change increase in the Consumer Price Index for the Calendar Year ending in December of the prior Fiscal Year or (ii) two percent (2%).

- b. The Maximum Special Tax for Public Services for each Assessor's Parcel of Residential Property that is classified as Developed Property in Fiscal Year 2018-19 shall be \$440 per unit.

On each July 1, commencing July 1, 2019, the Maximum Special Tax for Public Services for the prior Fiscal Year shall be adjusted by the greater of (i) an amount equal to the percentage change increase in the Consumer Price Index for the Calendar Year ending in December of the prior Fiscal Year or (ii) five percent (5%).

2. Final Map Property

- a. The Maximum Special Tax for Maintenance Services (Contingent) for each Assessor's Parcel of Residential Property that is classified as Final Map Property in Fiscal Year 2018-19 shall be \$2,933 per Acre.

On each July 1, commencing July 1, 2019, the Maximum Special Tax for Maintenance Services (Contingent) for the prior Fiscal Year shall be adjusted by the greater of i) an amount equal to the percentage change increase in the Consumer Price Index for the Calendar Year ending in December of the prior Fiscal Year or ii) two percent (2%).

- b. Final Map Property shall not be subject to the Maximum Special Tax for Public Services.

3. Undeveloped Property

- a. Undeveloped Property shall not be subject to the Maximum Special Tax for Maintenance Services (Contingent).
- b. Undeveloped Property shall not be subject to the Maximum Special Tax for Public Services.

SECTION D
AUTHORITY TO LEVY SPECIAL TAX FOR MAINTENANCE SERVICES
(CONTINGENT)

The City Council may levy the Special Tax for Maintenance Services (Contingent) commencing in the first Fiscal Year following the occurrence of any of the following events (each such event, a "Failure to Perform"):

- a. the Association files a voluntary petition in bankruptcy or the approval by a court of competent jurisdiction of a petition applicable to the Association of any proceedings instituted under the Federal Bankruptcy Code, as amended;
- b. the Association is dissolved;
- c. the Association fails to levy annual assessments sufficient to fund (i) the maintenance for the then Association owned and/or Association maintained Maintenance Services (Contingent) or (ii) the replacement of such facilities related to the Maintenance Services (Contingent) in accordance with (A) the requirements of the then current reserve funding plan of the Association performed pursuant to California Civil Code Section 5550 or (B) if California Civil Code 5550 is no longer applicable, the requirements of the then applicable law and/or regulations governing the Association's requirements to budget for and finance such replacement; or
- d. the Association fails to maintain the Maintenance Services at the same level as the City maintains similar improvements throughout the City as determined by the City Council.

In the event of the occurrence of a Failure to Perform to the satisfaction of the City Council described in c or d. above, the City shall give the Association written notice of such event. If such Failure to Perform is reasonably capable of being cured within sixty (60) days from the date of such notice, the Association shall have such period of time to cure such Failure to Perform prior to the levy by the City Council of Special Tax for Maintenance Services (Contingent). If such Failure to Perform is such that it is reasonably capable of being cured, but not within such sixty (60) day period and the Association (i) initiates corrective action within such sixty (60) day period, and (ii) diligently, continually, and in good faith works to effect a cure of such Failure to Perform as soon as possible, then the Association shall have such additional time, as is reasonably necessary, to cure such Failure to Perform prior to the levy by the City Council of Special Tax for Maintenance Services (Contingent).

The City Council may suspend the levy of Special Tax for Maintenance Services (Contingent) if the Association has cured the Failure to Perform to the satisfaction of the City Council and the Association has agreed to such conditions as the City Council may find necessary to minimize the occurrence of such Failure to Perform in the future.

SECTION E
METHOD OF APPORTIONMENT OF THE SPECIAL TAXES

1. In the first Fiscal Year that the Special Taxes for Maintenance Services (Contingent) is levied and in any subsequent Fiscal Year, the City Council shall levy Special Taxes for Maintenance Services (Contingent) on all Taxable Property until the amount of Special Tax

for Maintenance Services (Contingent) equals the Special Tax Requirement for Maintenance Services (Contingent) in accordance with the following steps:

Step One: The Special Tax for Maintenance Services (Contingent) shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax for Maintenance Services (Contingent) as needed to satisfy the Special Tax Requirement for Maintenance Services (Contingent).

Step Two: If additional moneys are needed to satisfy the Special Tax Requirement for Maintenance Services (Contingent) after the first step has been completed, the Special Tax for Maintenance Services (Contingent) shall be levied Proportionately on each Assessor's Parcel of Final Map Property, at up to 100% of the Maximum Special Tax for Maintenance Services (Contingent) applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement for Maintenance Services (Contingent).

2. Commencing with Fiscal Year 2018-19 and for each subsequent Fiscal Year, the City Council shall levy Special Taxes for Public Services on all Taxable Property until the amount of the Special Tax for Public Services equals the Special Tax Requirement for Public Services in accordance with the following step:

Step One: The Special Tax for Public Services shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax for Public Services as needed to satisfy the Special Tax Requirement for Public Services.

Under no circumstances will the Special Tax for Maintenance Services (Contingent) or the Special Tax for Public Services levied against any Assessor's Parcel used as a private residence be increased as a consequence of delinquency or default by the owner of any other Assessor's Parcel or Parcels within the CFD by more than ten percent (10%) of the Special Tax that would have been levied in that Fiscal Year, had there never been any such delinquencies or defaults, pursuant to California Government Code Section 53321(d), as in effect on the date of formation of CFD No. 2018-1.

SECTION F TERMINATION OF SPECIAL TAX

The Special Tax for Maintenance Services (Contingent) and the Special Tax for Public Services shall be levied as long as each is needed to meet the Special Tax Requirement for Maintenance Services (Contingent) and the Special Tax Requirement for Public Services, as determined at the sole discretion of the City Council.

SECTION G EXEMPTIONS

The CFD Administrator shall classify as Exempt Property, (i) Assessor's Parcels which are owned by, irrevocably offered for dedication, encumbered by or restricted in use by the State of California, federal or other local governments, including school districts, (ii) Assessor's Parcels which are used as places of worship and are exempt from ad valorem property taxes because they are owned by a religious organization, (iii) Assessor's Parcels which are owned by, irrevocably offered for

dedication, encumbered by or restricted in use by a homeowners' association, (iv) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, (v) Assessor's Parcels which are privately owned and are encumbered by or restricted solely for public uses, or (vi) other types of public uses determined by the CFD Administrator. The CFD Administrator shall classify such Assessor's Parcels as Exempt Property in the chronological order in which property becomes Exempt.

Notwithstanding the foregoing, the CFD Administrator for purposes of levying the Special Taxes shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the sum of all Taxable Property to less than 160.50.

SECTION H APPEALS

Any taxpayer may file a written appeal of the Special Taxes on his/her Assessor's Parcel(s) with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall take any of the following actions, in order of priority, in order to correct the error:

- (i) amend the Special Tax levy for the current Fiscal Year prior to the payment date;
- (ii) require the CFD to reimburse the taxpayer the amount of the overpayment to the extent of the available funds of CFD No. 2018-1; or
- (iii) grant a credit against, eliminate or reduce the future Special Taxes levied on the taxpayer's property within CFD No. 2018-1 in the amount of the overpayment provided that the CFD Administrator can certify there are sufficient funds available.

SECTION 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. 2018-1 may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations.

SECTION J INTERPRETATIONS

The City Council may interpret this Rate and Method of Apportionment of Special Tax by ordinance or resolution for purposes of clarifying any vagueness or ambiguity. Any decision of the City Council shall be final and binding as to all persons.

APPENDIX B

<i>Assessor's Parcel Number</i>	<i>Property Owner</i>
414380001	RSI COMMUNITIES CAL
414380002	RSI COMMUNITIES CAL
414380003	RSI COMMUNITIES CAL
414380004	RSI COMMUNITIES CAL
414380005	RSI COMMUNITIES CAL
414380006	RSI COMMUNITIES CAL
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414380045	RSI COMMUNITIES CAL
414380046	RSI COMMUNITIES CAL
414380047	RSI COMMUNITIES CAL
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