

CITY OF SAN JACINTO

Fiscal Year 2023/24 Annual Report for:

Community Facilities District No. 2018-1

November 2023

Prepared by:



Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516

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DISTRICT SUMMARY

The City Council of the City of San Jacinto (the “City”) established Community Facilities District No. 2018-1 (the “District”) pursuant to the Mello-Roos Community Facilities Act of 1982, commencing with Section 53311 of the Government Code of the State of California.

The types of facilities and services provided and financed by the District include the costs of construction, operation, maintenance and servicing of the roads, parks, storm drains, street lighting, landscaping, and appurtenant facilities within or adjacent to the boundaries of the District. The District may also fund administrative fees necessary to provide administrative services to the District.

Levy

The following table provides a summary of the Fiscal Year 2023/24 final levy amount.

District	Parcel Count	FY 2023/24 Levy
Community Facilities District No. 2018-1	2	\$4,021.46

Delinquencies

As of June 30, 2023, there were no delinquencies. Please refer to Appendix C for the District’s Delinquency Summary Report. NBS will continue to monitor the delinquencies and recommend the appropriate delinquency management actions to the City as needed.

NBS

Darrylanne Zarate, Administrator
Stephanie Parson, Project Manager
Danielle Wood, Client Services Director

1. SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act applies to any local special tax measure adopted on or after January 1, 2001 in accordance with Section 50075.1 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This section of this report intends to comply with Section 50075.3 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Public Facilities Maintenance Fund of Community Facilities District No. 2018-1.

PURPOSE OF SPECIAL TAX

Community Facilities District No. 2018-1 provides funding for all or a portion of the costs of construction, operation, maintenance and servicing of the roads, parks, storm drains, street lighting, landscaping and appurtenant facilities within or adjacent to the boundaries of the District.

COLLECTIONS & EXPENDITURES – (CUMULATIVE)

Fund	Total Amount Collected	06/30/2023 Balance	Amount Expended	Service Status
Public Facilities Maintenance Fund	\$16,905.22	\$0.00	\$16,905.22	Ongoing

2. SPECIAL TAX ANALYSIS

2.1 Levy Summary

A summary of the levy for Fiscal Year 2023/24 is shown in the table below.

Description	Amount
Public Facilities Maintenance	\$0.00
Administrative Fees/Expenses ⁽¹⁾	4,021.46
Total Budget	\$4,021.46
Levied Parcel Count	2

(1) Includes County collection fees and installment rounding for tax roll purposes.

2.2 Special Tax Rates

The Fiscal Year 2023/24 applied rates and special tax levy are shown in the table below.

Land Use Classification	Parcel Count	Per	FY 2023/24 Maximum Tax Rate	FY 2023/24 Applied Tax Rate	Total FY 2023/24 Special Tax Levy
Non-Residential Property	2	Bldg. Sq Ft ⁽¹⁾	\$1.115	\$0.1547	\$4,021.46
Undeveloped Property	0	Acre	0.00	0.00	0.00
Residential Property	0	Parcel	0.00	0.00	0.00
Totals:	2				\$4,021.46

(1) Total building square footage is 25,988.

2.3 Annual Special Tax Rate Increase

The maximum special tax for future years is authorized to automatically increase by 2% per fiscal year.

2.4 Special Tax Rate Comparison

The Fiscal Year 2023/24 maximum tax rates and applied tax rates compared to the prior year are shown below.

Land Use Classification	Per	FY 2022/23			FY 2023/24			% Change in Applied Tax Rate ⁽²⁾
		Maximum Tax Rate ⁽¹⁾	Applied Tax Rate	% of Maximum	Maximum Tax Rate ⁽¹⁾	Applied Tax Rate	% of Maximum	
Non- Residential Property	Bldg. Sq Ft	\$1.0931	\$0.1370	12.53%	\$1.115	\$0.1547	13.87%	12.92%
Undeveloped Property	Acre	0.00	0.00	0%	0.00	0.00	0%	0%
Residential Property	Parcel	0.00	0.00	0%	0.00	0.00	0%	0%

(1) Maximum Tax Rate increases by 2% per fiscal year.

(2) Represents the change between the current and prior year applied tax rates.

3. DELINQUENCY SUMMARY

The following table summarizes the Fiscal Year 2022/23 delinquency rate for the District. Please refer to Appendix C for the District’s Delinquency Summary Report

Description	Amount
Fiscal Year 2022/23 Amount Levied	\$3,561.14
Fiscal Year 2022/23 Amount Delinquent	0.00
Fiscal Year 2022/23 Delinquency Rate	0.00%

APPENDIX A. DISTRICT BOUNDARY

The following page shows the District Boundary Map.

CITY OF SAN JACINTO COMMUNITY FACILITIES DISTRICT NO. 2018-1 (PUBLIC FACILITIES MAINTENANCE)

CITY OF SAN JACINTO
COUNTY OF RIVERSIDE
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN JACINTO THIS 30TH DAY OF July 2018

A. White
CITY CLERK
CITY OF SAN JACINTO
RIVERSIDE COUNTY, CALIFORNIA

I HEREBY CERTIFY THAT THE WITH-IN MAP SHOWING THE PROPOSED BOUNDARIES OF THE CITY OF SAN JACINTO COMMUNITY FACILITIES DISTRICT NO. 2018-1 (PUBLIC FACILITIES MAINTENANCE), COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF SAN JACINTO, AT A MEETING THEREOF, HELD ON THE 27 DAY OF July, 2018 BY ITS RESOLUTION NO. 3231

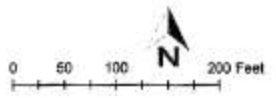
A. White
CITY CLERK
CITY OF SAN JACINTO
RIVERSIDE COUNTY, CALIFORNIA

FILED THIS 2ND DAY OF August 2018 AT THE HOUR OF 5:00 O'CLOCK P.M. IN BOOK 82 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 94 IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

Yusef
COUNTY RECORDER
COUNTY OF RIVERSIDE, CALIFORNIA

Fee: \$9.00
NO: 2018-0312182

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.



	District Boundary
	Parcels

Source: Riverside County GIS
Geographic Coordinate Reference: GCS North American 1983
Projection: NAD 1983 StatePlane California VI FIPS 0408 Feet



APPENDIX B. RATE AND METHOD OF APPORTIONMENT

The following pages shows the Rate and Method of Apportionment of the Special Tax.

**RATE AND METHOD OF APPORTIONMENT
FOR THE COMMUNITY FACILITIES DISTRICT NO. 2018-1
(PUBLIC FACILITIES MAINTENANCE)
OF THE CITY OF SAN JACINTO**

A Special Tax shall be levied and collected in the City of San Jacinto Community Facilities District No. 2018-1 (Public Facilities Maintenance) ("CFD 2018-1") each Fiscal Year, in an amount determined by the application of the procedures described below. All of the Taxable Property (as defined below) in CFD 2018-1, unless exempted by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meaning:

"Acreage" or "Acre" means that acreage show in the Assessor's Parcel Map or in the Assessor's Data for each Assessor's Parcel. In the event the Assessor's Parcel Map or Assessor's Data shows no acreage, the Acreage for any Assessor's Parcel shall be determined by the CFD Administrator based upon the applicable condominium plan, final map or parcel map. If the preceding maps for a land area are not available, the Acreage of such land area may be determined utilizing available spatial data and geographic information systems (GIS). The square footage of an Assessor's Parcel is equal to the Acreage multiplied by 43,560.

"Act" means the Mello-Roos Community 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 actual or reasonably estimated costs directly related to the administration of CFD 2018-1 including, but not limited to, the following: the costs of computing the Special Tax Requirement and the Special Taxes; the costs of collecting the Special Taxes, including any charges levied by the County Auditor's Office, Tax Collector's Office or Treasurer's Office; the costs of the City, CFD 2018-1, or any designee thereof in complying with disclosure requirements of the California Government Code (including the Act), public inquiries regarding the Special Taxes; the costs of the City of designee related to an appeal of the Special Tax; and the costs of commencing and pursuing to completion any foreclosure action arising from delinquency Special Taxes in CFD 2018-1. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD 2018-1 for any other administrative purposes, including, but not limited to, attorney's fees, proposed formation of the CFD 2018-1, or any other expenses incidental to the provision of the Services.

"Annual Services Costs" means the amounts required to fund services authorized to be funded by CFD 2018-1.

“Assessor’s Data” means Acreage or other Assessor’s Parcel information contained in the records of the Assessor of the County.

“Assessor’s Parcel” means a lot or parcel shown on an Assessor’s Parcel Map with an assigned Assessor’s Parcel number.

“Assessor’s Parcel Map” means an official map of the assessor of the County designating parcels by an Assessor’s Parcel number.

“Building Permit” means a permit for the construction of a new structure for either residential and/or non-residential purposes, and shall not include permits for construction or installation of, retaining walls, utility improvements, or other such improvements not constituting a structure.

“Building Square Foot(age)” means the structure square footage as shown in the Building Permit issued or contained in the County Assessor’s Data.

“CFD 2018-1” means the Community Facilities District No. 2018-1 (Public Facilities Maintenance) of the City of San Jacinto.

“CFD Administrator” means an official of the City, or designee or agent or consultant, responsible for administering the Special Tax in accordance with this Rate and Method of Apportionment.

“City” means the City of San Jacinto.

“City Council” means the City Council of the City of San Jacinto, acting as the legislative body of CFD 2018-1.

“County” means the County of Riverside.

“Developed Property” means for each Fiscal Year, all Taxable Property, for which a Building Permit was issued prior to the May 1st preceding the Fiscal Year for which the Special Tax is being levied.

“Exempt Property” means all Assessors’ Parcels that are exempt from the Special Tax pursuant to Section E.

“Fiscal Year” means the period starting July 1 and ending on the following June 30.

“Maximum Annual Special Tax” means the maximum Special Tax, determined in accordance with the provisions of Section C below, which may be levied in any Fiscal Year on any Assessor’s Parcel of Taxable Property.

“Non-Residential Property” means all Assessor’s Parcels of Developed Property within the boundaries of CFD 2018-1 for which a building permit(s) has been issued for a non-residential structure(s).

“Proportionately” means for Taxable Property that the ratio of the Special Tax levy to the Maximum Annual Special Tax is equal for all Assessor’s Parcels within each classification (Residential, Non-Residential Property and Undeveloped Property) within CFD 2018-1.

“Public/Utility Easements” means a nonpossessory right to use an Assessor’s Parcel.

“Public Property” means any property within the boundaries of CFD 2018-1 that is (i) used for parks, streets, drainage and detention easements, right-of-way or any other public purpose, (ii) owned by a public agency, (iii) has been irrevocably offered for dedication to a public agency, or (iv) is designated with specific boundaries and Acreage on a final subdivision map as property which will be owned by a public agency. For purposes of this definition, a public agency includes the federal government, the State of California, the County, the City, or any other public agency.

“Residential Property” means all Assessor’s Parcels of Developed Property within the boundaries of CFD 2018-1 for which a building permit(s) has been issued for purposes of constructing one or more dwelling units.

“Special Tax” means the special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Special Tax Requirement.

“Special Tax Requirement” means that amount with respect to CFD 2018-1 determined by City staff or the CFD Administrator as required in any Fiscal Year to pay: (1) the Administrative Expenses, (2) the Annual Services Costs, (3) any amount required to establish or replenish any reserve or replacement fund established in connection with CFD 2018-1, and (4) reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

“State” means the State of California.

“Tax Escalation Factor” means a factor of two percent that will be applied annually after Fiscal Year 2019/20 to increase the Maximum Annual Special Tax rates shown in Section C.

“Taxable Property” means all Assessor’s Parcels within the boundary of CFD 2018-1 that are not Exempt Property, exempt from the Special Tax pursuant to the Act or Section E below.

“Undeveloped Property” means each Assessor’s Parcel of Taxable Property within the boundaries of the CFD 2018-1 that is not classified as Developed Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

On, or around, July 1 of each Fiscal Year, the CFD Administrator shall determine the valid Assessor’s Parcel numbers for the current Fiscal Year for all property within CFD 2018-1. Each Assessor’s Parcel of Taxable Property within the CFD 2018-1 shall be classified as Residential Property, Non-Residential

Property or Undeveloped Property, and shall be subject to the levy of Special Taxes determined pursuant to Section C below.

C. MAXIMUM ANNUAL SPECIAL TAX

The Maximum Annual Special Tax for each Assessor's Parcel of Taxable Property shall be assigned according to the table below:

Property Land Use	Fiscal Year 2019/20 Maximum Annual Special Tax
Non-Residential Property	\$1.0301 per Building Square Foot
Undeveloped Property	\$0.00 per Acre
Residential Property	\$0.00 per Parcel

On July 1, commencing on July 1, 2020, the Maximum Annual Special Tax set forth in the table above shall be increased by two percent (2%), the Tax Escalation Factor.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2019/20, and for each subsequent Fiscal Year, the CFD Administrator shall determine the Special Tax Requirement and shall levy the Special Tax on each Assessor's Parcel of Taxable Property until the amount of Special Taxes equals the Special Tax Requirement. The Special Taxes shall be levied each Fiscal Year as follows:

First: The Special Tax shall be levied Proportionately on each Assessor's Parcel of Non-Residential Property at a rate of up to 100% of the applicable Maximum Annual Special Tax as needed to satisfy the Special Tax Requirement.

Second: If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at a rate of up to 100% of the applicable Maximum Annual Special Tax to satisfy the Special Tax Requirement.

E. EXEMPTIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Taxes shall be levied on Public Property, except as otherwise provided in Sections 53313.7.3 and 53317.5 of the Act. Furthermore, no Special Taxes shall be levied on Assessor's Parcels with Public/Utility Easements making impractical their utilization for any use other than the purposes set forth in the easement. If the Public/Utility Easement or restrictions on use of the Assessor's Parcel are removed, such Assessor's Parcel shall cease to be classified as Exempt Property and shall be deemed Taxable Property.

F. REVIEW/APPEAL

Any property owner may file a written appeal of the Special Tax with the CFD Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Taxes that are disputed, and the appellant must be current in all payments of Special Taxes. In addition, during the term of the appeal process, all Special Taxes levied must be paid on or before the payment date established when they levy was made.

The appeal must specify the reasons why the appellant claims the Special Taxes are in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of their determination.

If the property owner disagrees with the CFD Administrator's decision relative to the appeal, the owner may then file a written appeal with the City Council whose subsequent decision shall be final and binding on all interested parties. If the decision of the CFD Administrator or subsequent decision by the City Council requires the Special Taxes to be modified or changed in favor of the property owner, no cash refund shall be made for prior year's Special Taxes, but an adjustment shall be made to credit future Special Taxes.

This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

G. MANNER AND DURATION OF SPECIAL TAX

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided that the City may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if needed to meet the financial obligations of CFD 2018-1, and may collect delinquent Special Taxes through foreclosure of other available methods.

A Special Tax shall continue to be levied and collected within CFD 2018-1, as needed to fund the Special Tax Requirement, in perpetuity.

H. FORMULA FOR PREPAYMENT OF SPECIAL TAX OBLIGATIONS

The Special Tax may not be prepaid.

I. INTERPRETATION OF SPECIAL TAX FORMULA

The City reserves the right to make minor administrative and technical changes to this document that do not materially affect the method of apportioning Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the City discretion. Interpretations may be made by the City by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment of Special Tax.

APPENDIX C. DELINQUENCY SUMMARY REPORT

The following page shows the current Delinquency Summary Report.

City of San Jacinto
Delinquency Summary Report
As of: 06/30/2023

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
CFD 2018-1 - Community Facilities District No. 2018-1									
08/01/2019 Billing:									
	12/10/2019	\$6,692.56	\$6,692.56	\$0.00	0.00%	2	2	0	0.00%
	04/10/2020	\$6,692.56	\$6,692.56	\$0.00	0.00%	2	2	0	0.00%
	Subtotal:	\$13,385.12	\$13,385.12	\$0.00	0.00%	4	4	0	0.00%
08/01/2020 Billing:									
	12/10/2020	\$0.00	\$0.00	\$0.00	0.00%	2	0	0	0.00%
	04/10/2021	\$0.00	\$0.00	\$0.00	0.00%	2	0	0	0.00%
	Subtotal:	\$0.00	\$0.00	\$0.00	0.00%	4	0	0	0.00%
08/01/2021 Billing:									
	12/10/2021	\$1,647.49	\$1,647.49	\$0.00	0.00%	2	2	0	0.00%
	04/10/2022	\$1,647.49	\$1,647.49	\$0.00	0.00%	2	2	0	0.00%
	Subtotal:	\$3,294.98	\$3,294.98	\$0.00	0.00%	4	4	0	0.00%
08/01/2022 Billing:									
	12/10/2022	\$1,780.57	\$1,780.57	\$0.00	0.00%	2	2	0	0.00%
	04/10/2023	\$1,780.57	\$1,780.57	\$0.00	0.00%	2	2	0	0.00%
	Subtotal:	\$3,561.14	\$3,561.14	\$0.00	0.00%	4	4	0	0.00%
CFD 2018-1	Total:	\$20,241.24	\$20,241.24	\$0.00	0.00%	16	12	0	0.00%
Agency Grand Total:		\$20,241.24	\$20,241.24	\$0.00	0.00%	16	12	0	0.00%

APPENDIX D. FINAL BILLING DETAIL REPORT

The following page shows the Final Billing Detail Report for Fiscal Year 2023/24.

City of San Jacinto
Community Facilities District No. 2018-1
Final Billing Detail Report for Fiscal Year 2023/24

Account ID	Land Use Category	Building SqFt	Levy	Rounding Adjustment	Total
439-112-038	Non-Residential	6040	\$6,734.60	\$0.00	\$934.64
439-112-039	Non-Residential	19948	22,242.02	0.00	3,086.82
2 Accounts		25988	\$28,976.62	\$0.00	\$4,021.46