

## **RESOLUTION NO. 25-**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MENIFEE, CALIFORNIA, CALLING AN ELECTION TO SUBMIT TO THE QUALIFIED ELECTORS THE QUESTION OF LEVYING A SPECIAL TAX WITHIN THE AREA PROPOSED TO BE ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 2017-1 (MAINTENANCE SERVICES) (ANNEXATION NO. 26), TENTATIVE TRACT MAP 38128 (TTM 38128).**

**WHEREAS**, pursuant to the Mello-Roos Community Facilities Act of 1982 ( "Act"), on December 6, 2017, the City Council ( "City Council") of the City of Menifee (the "City") approved Resolution No. 17-658 establishing Community Facilities District No. 2017-1 (Maintenance Services) of the City of Menifee, County of Riverside, State of California ( "CFD No. 2017-1") for the purpose of levying special taxes on parcels of taxable property therein for the purpose of providing certain services ( "Services") which are necessary to meet increased demands placed upon the City as a result of the development of said parcels; and

**WHEREAS**, the City Council called a special election for December 6, 2017, at which the questions of levying a special tax and establishing an appropriations limit with respect to CFD No. 2017-1 were submitted to the qualified electors within CFD No. 2017-1; and

**WHEREAS**, at a special election held on December 6, 2017, more than two-thirds ( $\frac{2}{3}$ ) of all votes cast were cast in favor of the levy of a special tax and the establishment of an appropriations limit, as determined by the City Council in Resolution No. 17-658, which was duly adopted on December 6, 2017; and

**WHEREAS**, the City Council is authorized by Article 3.5 (commencing with Section 53339) of Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code to annex territory into an existing community facilities district by complying with the procedures set forth in said Article 3.5; and

**WHEREAS**, the City Council February 19, 2025, duly adopted Resolution No. 25-1541 ("Resolution of Intention") declaring its intention to annex certain territory to the CFD No. 2017-1 and to levy a special tax within that territory to pay for certain services and setting a time and place for the public hearing on the proposed annexation for April 2, 2025; and

**WHEREAS**, on April 2, 2025, this City Council continued the public hearing to May 7, 2025 and on May 7, 2025, this City Council continued the public hearing to June 4, 2025; and

**WHEREAS**, the territory proposed to be annexed is identified in a map entitled "Annexation Map No. 26, Community Facilities District No. 2017-1 (Maintenance Services)" a copy of which was recorded, on February 26, 2025, in Book 95 of Maps of Assessment and Community Facilities Districts at Page 50, in the office of the Riverside County Recorder; and

**WHEREAS**, pursuant to the Act and the Resolution of Intention, a noticed public hearing was convened by the City Council on June 4, 2025, not earlier than the hour of 6:00 p.m. at the City Hall located at 29844 Haun Road, Menifee, California 92586, at which hearing all interested persons were given the opportunity to appear and be heard on the proposed annexation of said territory to the CFD No. 2017-1 and the levy of special taxes within said territory proposed to be annexed. If and to the extent participation in the June 4, 2025 meeting occurred by teleconference, videoconference, or other electronic means authorized by the Ralph M. Brown Act or an Executive Order of the Governor of California, the means and methods for participating the meeting were posted on the Agenda for said meeting, which was posted at least 72 hours prior to the meeting on the City of Menifee ([www.cityofmenifee.us](http://www.cityofmenifee.us)), and

outside of City Hall at 29844 Haun Road, Menifee, California 92586. A copy of the Agenda was and will be made available upon request to the Menifee City Clerk's office at 951-723-3471; and

**WHEREAS**, written protests have not been filed by fifty percent (50%) or more of the registered voters residing within the CFD No. 2017-1, or by fifty percent (50%) or more of the registered voters residing within the territory proposed to be annexed, or by the owners of one-half (½) or more of the area within the CFD No. 2017-1, or by the owners of one-half (½) or more of the territory proposed to be annexed; and

**WHEREAS**, the City Council has determined that there are fewer than twelve (12) registered voters residing in the territory proposed to be annexed to the CFD No. 2017-1 and that the qualified electors in such territory are the landowners; and

**WHEREAS**, on the basis of all of the foregoing, the City Council has determined at this time to call an election to authorize the annexation of territory to the CFD No. 2017-1 and the levying of a special tax as described in Exhibit A attached hereto; and

**WHEREAS**, the City Council has received a written instrument from each landowner in the territory proposed to be annexed to the CFD No. 2017-1 consenting to the shortening of election time requirements, waiving analysis and arguments, waiving all notice requirements, and waiving word limit requirements for the ballot relating to the conduct of the election; and

**WHEREAS**, the City Clerk has concurred with the election date set forth herein.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Menifee, California acting as the legislative body of Community Facilities District No. 2017-1 (Maintenance Services) of the City of Menifee, determine and order as follows:

**Section 1.**     Recitals. The foregoing recitals are true and correct.

**Section 2.**     Confirmation of Finding in Resolution of Intention. The City Council reconfirms all of its findings and determinations as set forth in the Resolution of Intention.

**Section 3.**     Findings Regarding Protests. The City Council finds and determines that written protests to the proposed annexation of territory to the CFD No. 2017-1 and the levy of the special tax within such territory are insufficient in number and in amount under the Act, and the City Council hereby further orders and determines that all such protests are hereby overruled.

**Section 4.**     Findings Regarding Prior Proceedings. The City Council finds and determines that all prior proceedings had and taken by the City Council with respect to the annexation of territory to the CFD No. 2017-1 are valid and in conformity with the requirements of the Act.

**Section 5.**     Levy of Special Tax. As stated in the Resolution of Intention, except where funds are otherwise available, subject to the approval of the qualified electors of territory proposed to be annexed to the CFD No. 2017-1, a special tax sufficient to pay the costs of the Services (including incidental expenses as described in the Resolution of Intention), secured by recordation of a continuing lien against all nonexempt real property in CFD No. 2017-1, will be levied annually in CFD No. 2017-1. The rate and method of apportionment, and manner of collection of the special tax are specified in Exhibit A hereto.

- Section 6.** Apportionment of Tax. The special tax as apportioned to each parcel is based on the cost of making the Services available to each parcel, or other reasonable basis, and is not based on or upon the ownership of real property.
- Section 7.** Tax Roll Preparation. The office of the Public Works Director, 29844 Haun Road, Menifee, California 92586, is hereby designated as the office that will be responsible for annually preparing a current roll of special tax levy obligations by assessor's parcel number and that will be responsible for estimating future special tax levies pursuant to Government Code section 53340.2. The Public Works Director may cause these functions to be performed by his or her deputies, assistants, or other designated agents.
- Section 8.** Accountability Measures. Pursuant to Government Code section 50075.1, the City shall create a separate account into which special tax proceeds will be deposited; and the Public Works Director annually shall prepare and file a report with the City Council that will state (a) the amount of funds collected and expended and (b) the status of the Services financed in the CFD No. 2017-1.
- Section 9.** Special Election; Voting Procedures. The City Council hereby submits the question of levying the special tax within the territory proposed to be annexed to the qualified electors of the territory proposed to be annexed, in accordance with and pursuant to the Act. The special election shall be held on June 4, 2025, and shall be conducted as follows:
- (A). Qualified Electors.** The City Council hereby determines that the Services are necessary to meet increased demands placed upon the City as a result of development occurring within the boundaries of the territory proposed to be annexed into CFD No. 2017-1. Because fewer than twelve registered voters reside within the territory proposed to be annexed to the CFD No. 2017-1 on April 22, 2025 (a date within the 90 days preceding the close of the public hearing on the territory proposed to be annexed to the CFD No. 2017-1), the qualified electors shall be the landowners within the territory proposed to be annexed to the CFD No. 2017-1, and each landowner who was the owner of record at the close of the hearing shall have one vote for each acre or portion of an acre of land that such landowner owns within the territory proposed to be annexed to the CFD No. 2017-1.
- (B). Consolidation of Elections; Combination of Propositions on Ballot.** The election on the question of levying the special tax and establishing an appropriations limit for the CFD No. 2017-1 shall be consolidated, and the two propositions shall be combined into a single ballot proposition for submission to the voters, as authorized by Government Code Section 53353.5.
- (C). Mail Ballot Election.** Pursuant to Government Code section 53327.5, the election shall be conducted as a mail ballot election. The City Council hereby ratifies the City Clerk's delivery of a ballot to each landowner within the territory proposed to be annexed to the CFD No. 2017-1. The City Council hereby ratifies the form of the ballot, which is attached hereto as Exhibit B. The full text of the ballot for said elections shall be set forth in Exhibit C and shall be included in the ballot pamphlet mailed to each qualified elector.
- (D). Return of Ballots.** The City Clerk shall accept the ballots of the landowners up to 6:00 p.m. on June 4, 2025. The City Clerk shall have available ballots that may be marked at the City Clerk's office on the election day by voters. Once all qualified electors have voted, the City Clerk may close the election.

(E). Canvass of Election. The City Clerk shall commence the canvass of the returns of the special election as soon as the election is closed (on June 4, 2025, or when all qualified electors have voted) at the City Clerk's office. At the conclusion of the canvass, the City Clerk shall declare the results of the election.

(F). Declaration of Results. The City Council shall declare the results of the special election following the completion of the canvass of the returns and shall cause to be inserted into its minutes a statement of the results of the special election as ascertained by the canvass of the returns.

**Section 10.** General Authorization with Respect to the Election. The officers, employees, and agents of the City are hereby authorized and directed to take all actions and do all things which they, or any of them, may deem necessary or desirable to accomplish the purposes of this Resolution and not inconsistent with the provisions hereof. All actions heretofore taken by the officers, employees, and agents of the City that are in conformity with the purposes and intent of this Resolution are hereby ratified, confirmed, and approved in all respects.

**Section 11.** Filing of Resolution and Map with City Clerk. The City Council hereby directs the City Clerk to file a copy of this Resolution and the annexation map of the boundaries of CFD No. 2017-1 in his/her office.

**Section 12.** Effective Date. This Resolution shall take effect immediately upon its adoption.

**PASSED, APPROVED AND ADOPTED** this 4<sup>th</sup> day of June 2025

---

Ricky Estrada, Mayor

Attest:

---

Stephanie Roseen, City Clerk

Approved as to form:

---

Jeffrey T. Melching, City Attorney

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR  
COMMUNITY FACILITIES DISTRICT NO. 2017-1 (MAINTENANCE SERVICES)  
OF THE CITY OF MENIFEE**

A Special Tax (the "Special Tax") shall be levied on and collected from each Assessor's Parcel (defined below) in Community Facilities District No. 2017-1 (Maintenance Services) (the "CFD No. 2017-1" or "CFD"; defined below), in each Fiscal Year, (defined below), commencing in the Fiscal Year beginning July 1, 2018, in an amount determined by the City Council of the City of Menifee, acting in its capacity as the legislative body of CFD No. 2017-1, by applying the rate and method of apportionment set forth below. All of the real property in CFD No. 2017-1, unless exempted by law or by the provisions herein, shall be taxed to the extent and in the manner provided herein.

**A. DEFINITIONS**

**"Acre" or "Acreage"** means the land area of an Assessor's Parcel as shown on any Assessor's Parcel Map, or if the land area is not shown on the Assessor's Parcel Map, the land area as shown on the applicable Final Map, or if the area is not shown on the applicable Final Map, the land area shall be calculated by the Administrator.

**"Administrative Expenses"** means the actual or reasonably estimated costs directly related to the formation, annexation, and administration of CFD No. 2017-1 including, but not limited to: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs to the City, CFD No. 2017-1, or any designee thereof associated with fulfilling the CFD No. 2017-1 disclosure requirements; the costs associated with responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2017-1 or any designee thereof related to an appeal of the Special Tax; and the City's annual administration fees including payment of a proportional share of City overhead and salaries and benefits of any City employees whose duties are related to the administration of CFD No. 2017-1 and third party expenses related to CFD No. 2017-1. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2017-1 for any other administrative purposes of CFD No. 2017-1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**"Administrator"** means the City Manager of the City of Menifee, or his or her designee.

**"Approved Property"** means all Assessor's Parcels of Taxable Property that are included in a Final Map that was recorded prior to the March 1 preceding the Fiscal Year in which the Special Tax is being levied, and that have not been issued a building permit on or prior to the June 1 preceding the Fiscal year in which the special tax is being levied.

**"Assessor's Parcel"** means a lot or parcel of land that is identifiable by an Assessor's Parcel Number by the County Assessor of the County of Riverside.

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

**"Assessor's Parcel Number"** means that identification number assigned to a parcel by the County Assessor of the County.

**"Building Square Footage" or "BSF"** means the floor area square footage reflected on the original

construction building permit issued for construction of a building of Non-Residential Property and any Building Square Footage subsequently added to a building of such Non-Residential Property after issuance of a building permit for expansion or renovation of such building.

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

**“CFD”** or **“CFD No. 2017-1”** means the City of Menifee Community Facilities District No. 2017-1 (Maintenance Services).

**“City”** means the City of Menifee.

**“Contingent Services”** means services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, those services authorized to be funded by CFD No. 2017-1 as set forth in the documents adopted by the City Council at the time the CFD was formed to be provided by the City in the event the Administrator makes a determination pursuant to Section C(2) that a Property Owners’ Association fails to adequately provide such services.

**“County”** means the County of Riverside.

**“Developed Property”** means all Assessor’s Parcels of Taxable Property for which a building permit for new construction has been issued on or prior to June 1 preceding the Fiscal Year in which the Special Tax is being levied.

**“Exempt Property”** means all Assessors’ Parcels designated as being exempt from the Special Tax as provided for in Section G.

**“Final Map”** means a subdivision of property by 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 recordation of a condominium plan pursuant to California Civil Code 1352 that creates individual lots for which building permits may be issued without further subdivision.

**“Fiscal Year”** means the period from and including July 1<sup>st</sup> of any year to and including the following June 30<sup>th</sup>.

**“Land Use Category”** or **“LUC”** means any of the categories contained in Section B hereof to which an Assessor’s Parcel is assigned consistent with the land use approvals that have been received or proposed for the Assessor’s Parcel as of June 1 preceding the Fiscal Year in which the Special Tax is being levied.

**“Maximum Special Tax”** means either Maximum Special Tax A and/or Maximum Special Tax B (Contingent), as applicable.

**“Maximum Special Tax A”** means for each Assessor’s Parcel and each Fiscal Year, the maximum Special Tax A, as determined in accordance with Section C below that can be levied on such Assessor’s Parcel in such Fiscal Year.

**“Maximum Special Tax B (Contingent)”** means for each Assessor’s Parcel and each Fiscal Year, the maximum Special Tax B (Contingent), as determined in accordance with Section C below that can be levied on such Assessor’s Parcel in such Fiscal Year.

**“Multi-Family Residential Property” or “MFR”** means any Assessor’s Parcel of Residential Property upon which a building or buildings comprised of attached Residential Units sharing at least one common wall with another unit are constructed or are intended to be constructed.

**“Non-Residential Property” or “NR”** means all Assessor's Parcels of Taxable Property for which a building permit(s) was issued for a non-residential use. The Administrator shall make the determination if an Assessor’s Parcel is Non-Residential Property.

**“Property Owner’s Association” or “POA”** means the property owner’s association or homeowner’s association established to maintain certain landscaping within a Tax Zone.

**“Proportionately”** means for Taxable Property that is: (i) Developed Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for all Parcels of Developed Property, (ii) Approved Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for all Parcels of Approved Property, and (iii) Undeveloped Property that the ratio of the actual Special Tax levy per acre to the Maximum Special Tax per acre is the same for all Parcels of Undeveloped Property.

**“Residential Unit” or “RU”** means a residential unit that is used or intended to be used as a domicile by one or more persons, as determined by the Administrator.

**“Residential Property”** means all Assessor’s Parcels of Taxable Property upon which Residential Units have been constructed or are intended to be constructed or for which building permits have been or may be issued for purposes of constructing one or more Residential Units.

**“Service(s)”** means services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, those services authorized to be funded by CFD No. 2017-1 as set forth in the documents adopted by the City Council at the time the CFD was formed as identified in Appendix B.

**“Single Family Residential Property” or “SFR”** means any Residential Property other than Multi-Family Residential Property on an Assessor’s Parcel.

**“Special Tax(es)”** means the Special Tax A or Special Tax B (Contingent) to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property.

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

**“Special Tax A Requirement”** means for each Tax Zone that amount to be collected in any Fiscal Year to pay for certain costs as required to meet the needs of such Tax Zone within CFD No. 2017-1 in both the current Fiscal Year and the next Fiscal Year. The costs to be covered shall be the direct costs for maintenance services including but not limited to (i) maintenance and lighting of parks, parkways, streets, roads and open space, (ii) maintenance and operation of water quality improvements, (iii) public street sweeping, (iv) fund an operating reserve for the costs of Services as determined by the Administrator, and (v) Administrative Expenses. Under no circumstances shall the Special Tax A Requirement include funds for Bonds.

**“Special Tax B (Contingent)”** means the annual special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Special Tax B (Contingent) Requirement, if required.

**"Special Tax B (Contingent) Requirement"** means that amount required in any Fiscal Year, if the POA is unable to maintain the Contingent Service(s) to: (i) pay the costs of Contingent Services incurred or otherwise payable in the Calendar Year commencing in such Fiscal Year; (ii) fund an operating reserve for the costs of Contingent Services as determined by the Administrator; less a credit for funds available to reduce the annual Special Tax B (Contingent) levy as determined by the Administrator.

**"Taxable Property"** means all Assessor's Parcels within CFD No. 2017-1, which are not Exempt Property.

**"Taxable Unit"** means a Residential Unit, Building Square Footage, or an Acre.

**"Tax Zone"** means a mutually exclusive geographic area, within which particular Special Tax rates may be levied pursuant to this Rate and Method of Apportionment of Special Tax. Appendix C identifies the Tax Zone in CFD No. 2017-1 at formation; additional Tax Zones may be created when property is annexed into the CFD.

**"Tax Zone 1"** means the specific geographic area identified on the CFD Boundary Map as Tax Zone 1.

**"Tract(s)"** means an area of land; i) within a subdivision identified by a particular tract number on a Final Map, ii) identified within a Parcel Map; or iii) identified within lot line adjustment approved for subdivision.

**"Undeveloped Property"** means, for each Fiscal Year, all Taxable Property not classified as Developed Property or Approved Property.

## **B. ASSIGNMENT TO LAND USE CATEGORIES**

For each Fiscal Year, all Assessor's Parcels of Taxable Property within CFD No. 2017-1 shall be classified as Developed Property, Approved Property, or Undeveloped Property, and shall be subject to the levy of Special Taxes as determined pursuant to Sections C and D below. Assessor's Parcels of Developed Property and Approved Property shall be classified as either Residential Property or Non-Residential Property. Residential Property shall be further classified as Single Family Residential Property or Multi-Family Residential Property and the number of Residential Units shall be determined by the Administrator.

## **C. MAXIMUM SPECIAL TAX RATES**

For purposes of determining the applicable Maximum Special Tax for Assessor's Parcels of Developed Property and Approved Property which are classified as Residential Property, all such Assessor's Parcels shall be assigned the number of Residential Unit(s) constructed or to be constructed thereon as specified in or shown on the building permit(s) issued or Final Map as determined by the Administrator. Once a single family attached or multi-family building or buildings have been built on an Assessor's Parcel, the Administrator shall determine the actual number of Residential Units contained within the building or buildings, and the Special Tax A levied against the Assessor's Parcel in the next Fiscal Year shall be calculated by multiplying the actual number of Residential Units by the Maximum Special Tax per Residential Unit for the Tax Zone below or as included in Appendix A as each annexation occurs.

For purposes of determining the applicable Maximum Special Tax for Assessor's Parcels of Developed Property and Approved Property which are classified as Non-Residential Property, all such Assessor's Parcels shall be assigned the number of Building Square Footage or Acres as shown on the Final Map as determined by the Administrator. Once the Administrator determines the actual number of Building Square Footage or Acres for the Assessor's Parcels, the Special Tax A levied against the Assessor's Parcel



in the next Fiscal Year shall be calculated by multiplying the number of Building Square Footage or Acres by the Maximum Special Tax per Taxable Unit identified for the applicable Tax Zone below or as included in Appendix A as each annexation occurs.

## 1. Special Tax A

### a. Developed Property

#### (i) Maximum Special Tax A

The Maximum Special Tax A for each Assessor's Parcel of Developed Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2017-1, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax A for the Tax Zones annexed and included in Appendix A. The Maximum Special Tax A for Developed Property for Fiscal Year 2018-19 within Tax Zone 1 is identified in Table 1 below:

**TABLE 1  
MAXIMUM SPECIAL TAX A RATES  
DEVELOPED PROPERTY**

<b>Tax Zone</b>	<b>Tract</b>	<b>Land Use Category</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax A</b>
1	TR 36299-1 & PM 9504	Single Family Residential Property	RU	\$158
		Multi-Family Residential Property	RU	\$158
		Non-Residential Property	Acre	\$1,714

#### (ii) Increase in the Maximum Special Tax A

On each July 1, commencing on July 1, 2019 the Maximum Special Tax A for Developed Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

#### (iii) Multiple Land Use Categories

In some instances, an Assessor's Parcel of Developed Property may contain more than one Land Use Category. The Maximum Special Tax A that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax A that can be levied for each Land Use Category located on that Assessor's Parcel. For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The Administrator's allocation to each type of property shall be final.

### b. Approved Property

The Maximum Special Tax A for each Assessor's Parcel of Approved Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2017-1, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax A for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax A for Approved Property for Fiscal Year 2018-19 within Tax Zone 1 is identified in Table 2 below:

**TABLE 2**  
**MAXIMUM SPECIAL TAX A RATES**  
**APPROVED PROPERTY**

<b>Tax Zone</b>	<b>Tract</b>	<b>Land Use Category</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax A</b>
1	TR 36299-1 & PM 9504	Single Family Residential Property	RU	\$158
		Multi-Family Residential Property	RU	\$158
		Non-Residential Property	Acre	\$1,714

On each July 1, commencing on July 1, 2019 the Maximum Special Tax A for Approved Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

c. Undeveloped Property

The Maximum Special Tax A for each Assessor's Parcel of Undeveloped Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2017-1, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax A for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax A for Undeveloped Property for Fiscal Year 2018-19 within Tax Zone 1 is identified in Table 3 below:

**TABLE 3**  
**MAXIMUM SPECIAL TAX A RATES**  
**UNDEVELOPED PROPERTY**

<b>Tax Zone</b>	<b>Tracts</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax A</b>
1	TR 36299-1 & PM 9504	Acre	\$1,515

On each July 1, commencing on July 1, 2019 the Maximum Special Tax A for Undeveloped Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

**2. Special Tax B (Contingent)**

The City Council shall levy Special Tax B (Contingent) only in the event the POA defaults in its obligation to maintain the Contingent Services, which default shall be deemed to have occurred, as determined by the Administrator, in each of the following circumstances:

- (a) The POA files for bankruptcy;
- (b) The POA is dissolved;
- (c) The POA ceases to levy annual assessments for the Contingent Services; or
- (d) The POA fails to provide the Contingent Services at the same level as the City provides similar services and maintains similar improvements throughout the City and within ninety (90) days after written notice from the City, or such longer period permitted by the City Manager, fails to remedy the deficiency to the reasonable satisfaction of the City Council.

a. Developed Property

(i) Maximum Special Tax B (Contingent)

The Maximum Special Tax B (Contingent) for each Assessor's Parcel of Taxable Property is shown in Table 4 and shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2017-1, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax B (Contingent) for the Tax Zones annexed and included in Appendix A. The Maximum Special Tax B (Contingent) for Fiscal Year 2018-19 within Tax Zone 1 is identified in Table 4 below:

**TABLE 4  
MAXIMUM SPECIAL TAX B (CONTINGENT) RATES  
DEVELOPED PROPERTY**

<b>Tax Zone</b>	<b>Tract</b>	<b>Land Use Category</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax B (Contingent)</b>
1	TR 36299-1 & PM 9504	Single Family Residential Property	RU	\$0
		Multi-Family Residential Property	RU	\$0
		Non-Residential Property	Acre	\$0

(ii) Increase in the Maximum Special Tax B (Contingent)

On each July 1, commencing on July 1, 2019 the Maximum Special Tax B (Contingent) for Developed Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

(iii) Multiple Land Use Categories

In some instances, an Assessor's Parcel of Developed Property may contain more than one Land Use Category. The Maximum Special Tax B (Contingent) that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax B (Contingent) that can be levied for each Land Use Category located on that Assessor's Parcel. For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The Administrator's allocation to each type of property shall be final.

b. Approved Property

The Maximum Special Tax B (Contingent) for each Assessor's Parcel of Approved Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2017-1, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax B (Contingent) for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax B (Contingent) for Fiscal Year 2018-19 within Tax Zone 1 is identified in Table 5 below:

**TABLE 5**  
**MAXIMUM SPECIAL TAX B (CONTINGENT) RATES**  
**APPROVED PROPERTY**

<b>Tax Zone</b>	<b>Tract</b>	<b>Land Use Category</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax B (Contingent)</b>
1	TR 36299-1 & PM 9504	Single Family Residential Property	RU	\$0
		Multi-Family Residential Property	RU	\$0
		Non-Residential Property	Acre	\$0

On each July 1, commencing on July 1, 2019 the Maximum Special Tax B (Contingent) for Approved Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

c. Undeveloped Property

The Maximum Special Tax B (Contingent) for each Assessor's Parcel of Undeveloped Property shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2017-1, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax B (Contingent) for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax B (Contingent) for Fiscal Year 2018-19 within Tax Zone 1 is identified in Table 6 below:

**TABLE 6**  
**MAXIMUM SPECIAL TAX B (CONTINGENT) RATES**  
**UNDEVELOPED PROPERTY**

<b>Tax Zone</b>	<b>Tracts</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax B (Contingent)</b>
1	TR 36299-1 & PM 9504	Acre	\$0

On each July 1, commencing on July 1, 2019 the Maximum Special Tax B (Contingent) for Undeveloped Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

**D. METHOD OF APPORTIONMENT OF ANNUAL SPECIAL TAX**

**1. Special Tax A**

Commencing with Fiscal Year 2018-19 and for each following Fiscal Year, the City Council shall determine the Special Tax A Requirement for each Tax Zone and shall levy the Special Tax A on all Assessor's Parcels of Taxable Property within such Tax Zone until the aggregate amount of Special Tax A equals the Special Tax A Requirement for such Tax Zone. The Special Tax A shall be levied for each Fiscal Year as follows:

First: The Special Tax A shall be levied Proportionately on all Assessor's Parcels of Developed Property up to 100% of the applicable Maximum Special Tax A to satisfy the Special Tax A Requirement;

Second: If additional moneys are needed to satisfy the Special Tax A Requirement after the first step has been completed, the Special Tax A shall be levied Proportionately on each Parcel of Approved

Property at up to 100% of the Maximum Special Tax A for Approved Property;

Third: If additional monies are needed to satisfy the Special Tax A Requirement after the first two steps has been completed, the Special Tax A shall be levied Proportionately on all Assessor's Parcels of Undeveloped Property up to 100% of the Maximum Special Tax A for Undeveloped Property.

## **2. Special Tax B (Contingent)**

Commencing with the first Fiscal Year in which Special Tax B (Contingent) is authorized to be levied and for each following Fiscal Year, the City Council shall determine the Special Tax B (Contingent) Requirement for each Tax Zone, if any, and shall levy the Special Tax on all Assessor's Parcels of Taxable Property within such Tax Zone until the aggregate amount of Special Tax B (Contingent) equals the Special Tax B (Contingent) Requirement for such Tax Zone. The Special Tax B (Contingent) shall be levied for each Fiscal Year as follows:

First: The Special Tax shall be levied Proportionately on all Assessor's Parcels of Developed Property up to 100% of the applicable Maximum Special Tax B (Contingent) to satisfy the Special Tax B (Contingent) Requirement;

Second: If additional moneys are needed to satisfy the Special Tax B (Contingent) Requirement after the first step has been completed, the Special Tax B (Contingent) shall be levied Proportionately on each Parcel of Approved Property at up to 100% of the Maximum Special Tax B (Contingent) for Approved Property;

Third: If additional monies are needed to satisfy the Special Tax B (Contingent) Requirement after the first two steps has been completed, the Special Tax B (Contingent) shall be levied Proportionately on all Assessor's Parcels of Undeveloped Property up to 100% of the Maximum Special Tax B (Contingent) for Undeveloped Property.

## **E. FUTURE ANNEXATIONS**

It is anticipated that additional properties will be annexed to CFD No. 2017-1 from time to time. As each annexation is proposed, an analysis will be prepared to determine the annual cost for providing Services to such properties. Based on this analysis, any properties to be annexed, pursuant to California Government Code section 53339 et seq. will be assigned the appropriate Maximum Special Tax rates for the Tax Zone when annexed and included in Appendix A.

## **F. DURATION OF SPECIAL TAX**

For each Fiscal Year, the Special Tax A shall be levied as long as the Services are being provided.

For each Fiscal Year, the Special Tax B (Contingent) shall be levied as long as the Contingent Services are being provided.

## **G. EXEMPTIONS**

The City shall classify as Exempt Property within CFD No. 2017-1, all Assessor's; (i) which are owned by, irrevocably offered for dedication, encumbered by or restricted in use by any public entity; (ii) with public or utility easements making impractical their utilization for other than the purposes set forth in the easement; (iii) which are privately owned but are encumbered by or restricted solely for public uses; or (iv) which are in use in the performance of a public function as determined by the Administrator.

## **H. APPEALS**

Any property owner claiming that the amount or application of the Special Taxes are not correct may file a written notice of appeal with the City not later than twelve months after having paid the first installment of the Special Tax that is disputed. The Administrator of CFD No. 2017-1 shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the Administrator's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made, but an adjustment shall be made to the Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s).

## **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. 2017-1 may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations.

**APPENDIX A**  
**CITY OF MENIFEE**  
**COMMUNITY FACILITIES DISTRICT NO. 2017-1 (MAINTENANCE SERVICES)**  
**COST ESTIMATE**

**Special Tax A Services** - The estimate breaks down the costs of providing one year's maintenance services for Fiscal Year 2024-25. These services are being funded by the levy of Special Tax A for Community Facilities District No. 2017-1 Tax Zone 26.

**TAX ZONE 26 (SERVICES)**  
**TTM 38128**

Item	Description	Estimated Cost
1	Landscaping	\$25,953
2	Lighting	\$9,125
3	Streets	\$31,193
4	Drainage	\$17,555
5	Parks	\$23,276
6	Graffiti Abatement	\$441
7	Reserves	\$5,847
8	Admin	\$5,555
<b>Total</b>		<b>\$118,901</b>

**Special Tax B Contingent Services** – Ther are no maintenance services proposed to be funded by the levy of Special Tax B (Contingent) for Community Facilities District No. 2017-1 Tax Zone 26.

**TAX ZONE 26**  
**FY 2024-25 MAXIMUM SPECIAL TAX RATES**

Land Use Category	Taxable Unit	Maximum Special Tax A
Developed	RU	\$1,239
Approved	RU	\$1,239
Undeveloped	Acre	\$7,061

**MAXIMUM SPECIAL TAXES ASSIGNED TO EACH TAX ZONE**

<b>Tax Zone</b>	<b>Fiscal Year Included</b>	<b>Tract/ APN</b>	<b>No. of Taxable Units</b>	<b>Land Use Category</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax A</b>	<b>Maximum Special Tax B (Contingent)</b>	<b>Subdivider</b>
1	2018-19	36299-1 & PM 9504	426	SFR	RU	\$158	\$0	Stark Menifee Land, LLC
			548	MFR	RU	\$158	\$0	Stark Menifee Land, LLC & Menifee Multifamily, LLC
			27.68	NR	Acre	\$1,714	\$0	Several
2	2020-21	TR 37576	65	SFR	RU	\$539	\$43	Meritage Homes
3	2020-21	TR 28859	161	SFR	RU	\$727	\$0	Woodside O5S
4	2020-21	TTM 31098	258	SFR	RU	\$878	\$0	Lennar Homes of California, Inc.
5	2020-21	TTM 36852	68	SFR	RU	\$755	\$151	Strata Holland, LLC
6	2021-22	TTM 37668	175	SFR	RU	\$765	\$295	Meritage Homes of California, Inc.
7	2022-23	TTM 31456	176	SFR	RU	\$996	\$0	RCFC Investments, LLC
8	2021-22	TR 32102 & TR 32102-1	256	SFR	RU	\$674	\$0	Diamond Brother Five Partnership, LP and Pulte Home Company, LLC
9	2021-22	TTM 37400	174	SFR	RU	\$703	\$0	D.R. Horton Los Angeles Holding Company, Inc.
10	2022-23	TPM 37380	3.62	NR	Acre	\$3,588	\$1,646	Briggs & 74, LLC
11	2024-25	TR 31194	552	SFR	RU	\$913	\$0	Golden Meadowland, LLC & Golden Hill Country, LLC
12	2022-23	TR 37408 & TR 37409	1,022	SFR	RU	\$963	\$5	BLC Fleming LLC
13	2022-23	TR 36803	80	SFR	RU	\$556	\$171	FPG Sun Menifee 80 LLC
14	2022-23	TR 32628	303	SFR	RU	\$281	\$45	FPG Tricon Menifee Property LLC
15	2022-23	PLN 20-0167	9.92	MFR/NR	Acre	\$3,865	\$2,375	Boulders Menifee LLC
16	2022-23	LLA 17-007	12.48	MFR	Acre	\$3,273	\$2,119	Jefferson Menifee, LLC
17	2023-24	PM 37145	4.82	NR	Acre	\$3,137	\$0	VSK Investments, LLC
18	2023-24	TR 37131	305	SFR	RU	\$533	\$38	AG EHC II (LEN) CA 1, LP
19	2023-24	PLN 22-0199	0.96	NR	Acre	\$2,995	\$0	DSMD Cajun Properties
20	To Be Determined							
21	2024-25	TR 38219	198	SFR	RU	\$315	\$71	Richmond American Homes of Maryland, Inc., a Maryland corporation
22A	2023-24	TR 36658-1, -3, -4, & -7	393	SFR	RU	\$1,086	\$100	Pulte Home Company, LLC
22B	2023-24	TR 36658-2	116	SFR	RU	\$879	\$100	Pulte Home Company, LLC
22C	2023-24	TR 36658-5 & 36658-6	247	SFR	RU	\$879	\$100	Pulte Home Company, LLC
23	2024-25	TR 37671	182	SFR	RU	\$1,293	\$0	Pulte Home Company, LLC
24	CANCELED							
25	To Be Determined							
26	2024-25	TTM 38126	96	SFR	RU	\$1,239	\$0	Richmond American Homes of Maryland, Inc., a Maryland corporation



Tax Zone	Fiscal Year Included	Tract/ APN	No. of Taxable Units	Land Use Category	Taxable Unit	Maximum Special Tax A	Maximum Special Tax B (Contingent)	Subdivider
27	2024-25	333-040-045, 333-040-046	1.89	NR	Acre	\$5,016	\$1,002	KA Menifee, LLC, Capital Financial Group, Inc. Defined Benefit Pension Plan, Kaassi International, Inc. Defined Benefit Pension Plan, KZA Inc. Defined Benefit Pension Plan.
28	To Be Determined							
29	2024-25	TR 38346	162	MFR	RU	\$274	\$65	Lennar Homes of California, LLC

#### ESCALATION OF MAXIMUM SPECIAL TAXES

On each July 1, commencing on July 1, 2019 the Maximum Special Tax shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

## **APPENDIX B**

### **CITY OF MENIFEE COMMUNITY FACILITIES DISTRICT NO. 2017-1 (MAINTENANCE SERVICES)**

#### **DESCRIPTION OF AUTHORIZED SERVICES**

The services which may be funded with proceeds of the special tax of CFD No. 2017-1, as provided by Section 53313 of the Act, will include all costs attributable to maintaining, servicing, cleaning, repairing and/or replacing landscaped areas (may include reserves for replacement) in public street right-of-way, public landscaping, public open spaces and other similar landscaped areas officially dedicated for public use. These services including the following:

(a) maintenance and lighting of parks, parkways, streets, roads and open space, which maintenance and lighting services may include, without limitation, furnishing of electrical power to street lights and traffic signals; repair and replacement of damaged or inoperative light bulbs, fixtures and standards; maintenance (including irrigation and replacement) of landscaping vegetation situated on or adjacent to parks, parkways, streets, roads and open space; maintenance and repair of irrigation facilities; maintenance of public signage; graffiti removal from and maintenance and repair of public structures situated on parks, parkways, streets, roads and open space; maintenance and repair of playground or recreation program equipment or facilities situated on any park; and

(b) maintenance and operation of water quality improvements which include storm drainage and flood protection facilities, including, without limitation, drainage inlets, catch basin inserts, infiltration basins, flood control channels, fossil fuel filters, and similar facilities. Maintenance services may include but is not limited to the repair, removal or replacement of all or part of any of the water quality improvements, fossil fuel filters within the public right-of-way including the removal of petroleum hydrocarbons and other pollutants from water runoff, or appurtenant facilities, clearing of inlets and outlets; erosion repairs; and cleanup to improvements, and other items necessary for the maintenance and servicing of the water quality basin improvements within flood control channel improvements; and

(c) public street sweeping, on the segments of the arterials within the boundaries of CFD No. 2017-1; as well as local roads within residential subdivisions located within CFD No. 2017-1; and any portions adjacent to the properties within CFD No. 2017-1; and

In addition to payment of the cost and expense of the forgoing services, proceeds of the special tax may be expended to pay "Administrative Expenses," as said term is defined in the Rate and Method of Apportionment.

The above services may be financed by proceeds of the special tax of CFD No. 2017-1 only to the extent that they are in addition to those provided in the territory of CFD No. 2017-1 before CFD No. 2017-1 was created or those provided in the territory annexed to CFD No. 2017-1 before the territory was annexed, as applicable.

**APPENDIX C**

**CITY OF MENIFEE**

**COMMUNITY FACILITIES DISTRICT NO. 2017-1 (MAINTENANCE SERVICES)**

**PROPOSED BOUNDARIES**

**CITY OF MENIFEE  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA  
COMMUNITY FACILITIES DISTRICT NO. 2017-1 (MAINTENANCE SERVICES)  
ANNEXATION NO. 26**

**(June 4, 2025)**

This ballot is for the use of the authorized representative of the following owner of land within Community Facilities District No. 2017-1 (Maintenance Services) ("CFD No. 2017-1") of the City of Menifee:

<u>Name of Landowner</u>	<u>Number of Acres Owned</u>	<u>Total Votes</u>
Richmond American Homes of Maryland, Inc., a Maryland corporation	27.50	28

According to the provisions of the Mello-Roos Community Facilities Act of 1982, and resolutions of the City Council (the "Council") of the City of Menifee (the "City"), the above-named landowner is entitled to cast the number of votes shown above under the heading "Total Votes," representing the total votes for the property owned by said landowner. The City has sent the enclosed ballot to you so that you may vote on whether or not to approve the special tax.

This special tax ballot is for the use of the property owner of the parcels identified below, which parcels are located within the territory proposed to be annexed to the CFD No. 2017-1, City of Menifee, County of Riverside, State of California. Please advise the City Clerk, at (951) 672-6777 if the name set forth below is incorrect or if you are no longer one of the owners of these parcels. This special tax ballot may be used to express either support for or opposition to the proposed special tax. To be counted, this special tax ballot must be signed below by the owner or, if the owner is not an individual, by an authorized representative of the owner. The ballot must then be delivered to the City Clerk, either by mail or in person, as follows:

**Mail**

**Delivery:** If by mail, place ballot in the return envelope provided, and mail no later than May 21, 2025, two calendar weeks prior to the date set for the election. Mailing later than this deadline creates the risk that the special tax ballot may not be received in time to be counted.

**Personal**

**Delivery:** If in person, deliver to the City Clerk at any time up to 5:00 p.m. on June 4, 2025, at the Clerk's office at 29844 Haun Road, City of Menifee, CA 92586.

However delivered, this ballot must be received by the Clerk prior to the close of the public meeting on June 4, 2025.

Very truly yours,

Stephanie Roseen  
City Clerk  
City of Menifee

**TO CAST THIS BALLOT, PLEASE RETURN THIS ENTIRE PAGE.**

**OFFICIAL SPECIAL TAX BALLOT**

<b>Name &amp; Address of Property Owner:</b>	<b>Assessor's Parcel Number:</b>
Richmond American Homes of Maryland, Inc., a Maryland corporation Attn: Alex Wong and Frank Sotelo 391 N. Main Street, Suite 205 Corona, CA 92880	330-230-023

CITY OF MENIFEE  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA  
COMMUNITY FACILITIES DISTRICT NO. 2017-1 (MAINTENANCE SERVICES)

AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT

<b><u>SPECIAL TAX BALLOT MEASURE</u></b>	<b>MARK "YES" OR "NO" WITH AN "X":</b>				
Shall the City Council of the City of Menifee be authorized to levy a special tax on an annual basis at the rates set forth in the following table:	YES _____				
<table border="1"><tr><th>Land Use Category</th><th>Maximum Special Tax A</th></tr><tr><td>Single Family Residential</td><td>\$1,239</td></tr></table>	Land Use Category	Maximum Special Tax A	Single Family Residential	\$1,239	NO _____
Land Use Category	Maximum Special Tax A				
Single Family Residential	\$1,239				
plus an annual increase on each July 1, commencing on July 1, 2025 the Maximum Special Tax A shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Riverside – San Bernardino – Ontario (December 2017 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater, to finance certain services within the territory identified on the map entitled "Annexation Map No. 26 of Community Facilities District No. 2017-1 (Maintenance Services) City of Menifee" including landscaping, lighting, streets, drainage, parks, and graffiti abatement for Special Tax A, as provided in the Rate and Method of Apportionment which is attached as Exhibit C to Resolution No. 25-1541 adopted by the City Council of the City of Menifee on February 19, 2025 (including incidental expenses), and shall an appropriation limit be established for the Community Facilities District No. 2017-1 (Maintenance Services) in the amount of special taxes collected?					

**Certification for Special Election Ballot**

The undersigned is an authorized representative of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration is executed on \_\_\_\_\_, 20\_\_.

Alex Wong & Frank Sotelo  
Signor

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

## FULL TEXT OF PROPOSITION

SPECIAL ELECTION TO SUBMIT TO THE QUALIFIED ELECTORS THE QUESTION OF LEVYING A SPECIAL TAX WITHIN THE AREA PROPOSED TO BE ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 2017-1 (MAINTENANCE SERVICES) (ANNEXATION NO. 26)

June 4, 2025

**SPECIAL TAX BALLOT MEASURE:** Shall the City Council of the City of Menifee be authorized to levy a special tax on an annual basis at the rates set forth in the following table:

<b>Land Use Category</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax A</b>
Single Family Residential	RU	\$1,239

plus an annual increase on each July 1, commencing July 1, 2025 the Maximum Special Tax A for Developed Property, Approved Property and Undeveloped Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Riverside - San Bernardino - Ontario (December 2017 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater, to finance certain services within the territory identified on the map entitled "Annexation Map No. 26 of Community Facilities District No. 2017-1 (Maintenance Services) City of Menifee" including landscaping, lighting, streets, drainage, parks, and graffiti abatement as provided in the Rate and Method of Apportionment which is attached as Exhibit C to Resolution No. 25-1541 adopted by the City Council of the City of Menifee on February 19, 2025 (including incidental expenses), and shall an appropriation limit be established for the Community Facilities District No. 2017-1 (Maintenance Services) in the amount of special taxes collected?