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October 16, 2020

***Via U.S. Mail and Email***  
[nicolew@beaumontca.gov](mailto:nicolew@beaumontca.gov)

Nicole Wheelwright  
Deputy City Clerk  
City of Beaumont  
Administrative Services  
550 E. 6th Street  
Beaumont, CA 92223

**Re: Community Facilities District No. 2020-1 of the Beaumont Unified School District**

Dear Ms. Wheelwright:

We represent the Beaumont Unified School District in the above referenced matter. Pursuant to Government Code section 53315.6, we attach a resolution of the Board of Trustees of the Beaumont Unified School District (the "Board") entitled "Resolution of Intention of the Beaumont Unified School District to Establish Community Facilities District No. 2020-1 Improvement Area Nos. 1 and 2 of the Beaumont Unified School District and to Authorize the Levy of Special Taxes Therein," which states the Board's intention to form Community Facilities District No. 2020-1 of the Beaumont Unified School District and the two improvement areas therein. The Community Facilities District is expected to finance school facilities as described in the attached resolution.

Please contact us with any questions.

Sincerely,

FAGEN FRIEDMAN & FULFROST, LLP

Kelley A. Owens

Encl: Resolution of Intention



## AGENDA ITEM

**Meeting Date:** 9/15/2020 - 6:30 PM

**Category:** Special, Legal, and Discussion Items

**Type:** Action

**Subject:** 9.7 Adopt Resolution 2020-21-07, Resolution of Intention of the Beaumont Unified School District to Establish Community Facilities District No. 2020-1 Improvement Area Nos. 1 and 2 of the Beaumont Unified School District and to Authorize the Levy of Special Taxes Therein.

**Strategic Plan Reference:** Organizational Core Value #1: We believe student success is the primary focus of all our efforts.

Priorities: Communication #1: Seek, support, and encourage open and honest communication.

**Attachment Supporting Materials:** Resolution 2020-21-07

**File Attachment:**  Resolution 2020-21-07.pdf

**Summary:** The Board of Trustees ("Board") intends to form Community Facilities District No. 2020-1 of the Beaumont Unified School District ("CFD No. 2020-1"), in accordance with the Mello-Roos Community Facilities Act of 1982, California Government Code sections 53311 et seq. ("Mello-Roos Act"). The CFD shall have two designated improvement areas ("Improvement Areas") encompassing portions of the Olivewood Development in Beaumont, California. See attached narrative for further details.

As background, in 2018, the owners of the property ("Property") within the Olivewood Development, RSI Communities-California, LLC ("RSI") and Project Royal, LP ("Project Royal", and collectively, the "Developers"), provided the District with a written petition requesting Property be included in a community facilities district in order to fund school facilities for the District and related fees. After following the procedures set forth in the Mello-Roos Act, the District formed CFD No. 2018-1 and Improvement Areas Nos. 1, 2, and 3 therein. Project Royal has since transferred all its interest in the Property to RSI, as sole owner of the Property. To date, no bonds have been issued by the District with respect to CFD No. 2018-1, Improvement Area No. 2 ("IA-2") or Improvement Area No. 3 ("IA-3"). RSI has now requested that the District initiate change proceedings ("Change Proceedings") in order to establish a new community facilities district, CFD No. 2020, Improvement Areas Nos. 1 and 2, over the portion of the Property now within IA-2 and IA-3.

Resolution No. 2020-21-08 initiates the formation of CFD No. 2020-1, establishes the two Improvement Areas within CFD No. 2020-1, authorizes the levy of special taxes ("Special Taxes") within each Improvement Area, and amends the Rate and Method of Apportionment ("RMA") of special taxes and indebtedness of special taxes for IA-2 and IA-3 of CFD No. 2018-1 to provide that the formation and authorization of CFD No. 2020-1 prepay the special taxes of IA-2 and IA-3 of CFD No. 2018-1 such that the lien of such special taxes shall be canceled and extinguished. Resolution No. 2020-21-08 further provides a description of the proposed boundaries of CFD No. 2020-1 and the Improvement Areas, details the school facilities to be provided through CFD No. 2020-1 ("School Facilities"), and approves the then-proposed RMA of the Special

Taxes to be levied within CFD No. 2020-1 for each Improvement Area in order to pay for the School Facilities and other costs. Resolution No. 2020-21-08 also sets a Public Hearing date of October 27, 2020, at which time the Board will receive public comment and make a final determination whether to move forward with the formation of the CFD.

**Fiscal Impact/Source:**

CFD No. 2020-1 will be a separate legal entity from the District so no costs or debt would be incurred by the District. The CFD will provide the District with additional school facilities funding to help address and mitigate the facilities needs generated by the Olivewood Development. CFD No. 2020-1 will generate funds for District school facilities projects and other costs by levying Special Taxes within each Improvement Area and issuing Bonds for each Improvement Area.

**Recommendation**

The administration recommends the Board of Trustees of the Beaumont Unified School District adopt Resolution 2020-21-07, Resolution of Intention of the Beaumont Unified School District to Establish Community Facilities District No. 2020-1 Improvement Area Nos. 1 and 2 of the Beaumont Unified School District and to Authorize the Levy of Special Taxes Therein.

**Approvals:**

**Recommended By:**

**Signed By:**  *Electronically Signed By*  
Desiree Otsuka - Administrative Assistant

**Signed By:**  *Electronically Signed By*  
Lisa Hendrix - Facilities Coordinator

**Signed By:**  *Electronically Signed By*  
Penni Harbauer - Assistant Superintendent

**Signed By:**   
Maureen Latham - Superintendent

**Vote Results:**

**Original Motion**

Member **Steven Hovey** Moved, Member **Janelle Poulter** seconded to approve the **Original** motion 'The administration recommends the Board of Trustees of the Beaumont Unified School District adopt Resolution 2020-21-07, Resolution of Intention of the Beaumont Unified School District to Establish Community Facilities District No. 2020-1 Improvement Area Nos. 1 and 2 of the Beaumont Unified School District and to Authorize the Levy of Special Taxes Therein.'. The vote was: Aye: **5** Nay: **0**.  
The motion **Carried** 5 - 0

Janelle Poulter	Yes
Susie Lara	Yes
David Sanchez	Yes
Steven Hovey	Yes
Brian Sylva	Yes

**RESOLUTION NO. 2020-21-07**

**RESOLUTION OF INTENTION OF THE BOARD OF TRUSTEES  
OF THE BEAUMONT UNIFIED SCHOOL DISTRICT  
TO ESTABLISH COMMUNITY FACILITIES DISTRICT NO. 2020-1  
IMPROVEMENT AREAS NOS. 1 AND 2 OF THE BEAUMONT UNIFIED SCHOOL  
DISTRICT AND TO AUTHORIZE THE LEVY OF A SPECIAL TAXES THEREIN**

**WHEREAS**, the Beaumont Unified School District ("School District") is a public school district organized and operating pursuant to California law; and

**WHEREAS**, the Board of Trustees ("Board") of the School District has previously adopted its Goals and Policies for Community Facilities Districts ("CFD Financing Policy") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended ("Act"); and

**WHEREAS**, on July 24, 2018, the Board adopted Resolution No. 2018-19-02 stating its intention to form Community Facilities District No. 2018-1 of the Beaumont Unified School District ("District") and Improvement Areas Nos. 1, 2 and 3 therein, pursuant to the Act; and

**WHEREAS**, on September 11, 2018, after a properly noticed public hearing and in compliance with requirements under the Act, the Board adopted Resolution Nos. 2018-19-13 (the "Resolution of Formation") and 2018-19-14 (the "Resolution to Incur Bonded Indebtedness") which formed CFD No. 2018-1, and the Improvement Areas Nos. 1, 2, and 3 therein; and

**WHEREAS**, pursuant to Resolution No. 2018-19-15, adopted on September 11, 2018, the Board, acting as the legislative body of the District, declared the results of the special elections and directed the recording of a Notice of Special Tax Lien for each Improvement Area in CFD No. 2018-1; and

**WHEREAS**, no bonds have been issued by the District with respect to CFD No. 2018-1, Improvement Area No. 2 ("IA-2") or Improvement Area No. 3 ("IA-3"); and

**WHEREAS**, the developer, RSI COMMUNITIES CALIFORNIA, LLC, a Delaware limited liability company ("Developer") has requested that the School District initiate proceedings (the "Change Proceedings") to (i) establish a new community facilities district ("CFD No. 2020-1") over the portion of the Property now within IA-2 and IA-3 of CFD No. 2018-1, (ii) designate two new improvement areas of CFD No. 2020-1 to be referred to herein as "CFD No. 2020-1, Improvement Area No. 1" and "CFD No. 2020-1, Improvement Area No. 2," (iii) authorize special taxes and indebtedness of CFD No. 2020-1, Improvement Area No. 1 and CFD No. 2020-1, Improvement Area No. 2, and (iv) amend the rate and method of apportionment of special taxes for IA-2 and IA-3 of CFD No. 2018-1 to provide that the formation and authorization of CFD No. 2020-1, Improvement Area No. 1 and CFD No. 2020-1, Improvement Area No. 2 shall effect a prepayment of the special taxes of IA-2 and IA-3 of CFD No. 2018-1 such that the lien of such special taxes shall be canceled and extinguished; and

**WHEREAS**, as a result of the Change Proceedings, Tract 27971-7, which is currently within IA-2 of CFD No. 2018-1 would be included in CFD No. 2020-1, Improvement Area No. 2;

all other lots currently within IA-2 of CFD No. 2018-1 would be included in CFD No. 2020-1, Improvement Area No. 1 and all lots currently within IA-3 of CFD No. 2018-1 would be included in CFD No. 2020-1, Improvement Area No. 2; and

**WHEREAS**, the Board, prior to formation of CFD No. 2020-1, proposes to enter into an "Amended School Facilities Mitigation Agreement ("Amended Agreement") with Developer; and

**WHEREAS**, subject to the provisions therein, the Amended Agreement provides for the formation by the School District of CFD No. 2020-1 for Improvement Area No. 1 and Improvement Area No. 2 in accordance with the Act; and

**WHEREAS**, the Board intends to institute proceedings pursuant to this "Resolution of Intention" for the establishment of CFD No. 2020-1 pursuant to the Act to provide funds in an amount presently estimated to finance the acquisition or construction of School Facilities for the School District, which are further described on Exhibit A to this Resolution; and

**WHEREAS**, the financing and funding of the aforementioned School Facilities described in Exhibit A hereto, including, but not limited to, costs of acquisition, construction, expansion, relocation, rehabilitation, leasing/purchasing, and financing of School Facilities including furnishings and equipment (including, to the extent permitted by law, vehicles, technology equipment, and infrastructure), and the required sites therefor and appurtenances thereto, including, but not by way of limitation, the planning and design work related thereto, as well as property, easements, and rights of way, the cost of leasing or purchasing completed facilities, as may be further identified in the Community Facilities District Report (described in Section 11, below) to be filed as provided by applicable law with the Clerk of the School District; and

**WHEREAS**, the cost(s) of financing the School Facilities shall include the payment of principal of and interest on bonds, or other securities, in one or more series or issuances ("Bonds"), to finance the School Facilities, or direct costs, and/or other periodic costs, including, but not limited to, costs of administering CFD No. 2020-1, the levy of taxes, commencing in fiscal year 2020-2021, and administration of the Bonds or other debt or securities, the establishment and replenishment of reserve funds, and any other necessary costs relating to the School Facilities; and

**WHEREAS**, the School District now intends to form CFD No. 2020-1 and Improvement Area No. 1 and Improvement Area No. 2 therein, and to seek to authorize special taxes of CFD No. 2020-1, commencing in fiscal year 2020-2021, as further described herein; and

**WHEREAS**, it is the intention of the School District to plan, design, construct, lease, acquire or finance the construction, modification, relocation, modernization, rehabilitation, upgrading, expansion or acquisition of the School Facilities, or any combination thereof, for CFD No. 2020-1 through the formation of CFD No. 2020-1, subject to the authorization of Bonds and the levy of a special tax to pay for planning, construction, acquisition or installment purchase payments, lease or other payments including principal of and interest on Bonds to be approved at an election to be held within the boundaries of CFD No. 2020-1.

**NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF TRUSTEES OF THE BEAUMONT UNIFIED SCHOOL DISTRICT AS FOLLOWS:**

**Section 1.** The foregoing recitals are true and correct and are incorporated herein by this reference.

**Section 2.** CFD No. 2020-1 is proposed to be established under the provisions and requirements of the Act and the CFD Financing Policy of the School District. The School District has arranged for the preparation of boundary maps of proposed CFD No. 2020-1 (“Boundary Maps”). The proposed boundaries of the territory for Improvement Areas Nos. 1 and 2, proposed for inclusion in CFD No. 2020-1 are as depicted on Exhibit B-1 for Improvement Area No. 1 and Exhibit B-2 for Improvement Area No. 2, attached hereto and incorporated herein by this reference. Based on the information available, the Board determines that the proposed boundaries of CFD No. 2020-1 include the entirety of any Assessor’s parcel which will be subject to the special taxes of CFD No. 2020-1. The Boundary Maps shall remain on file in the office of the School District and shall be available for public inspection at least fifteen (15) days prior to the public hearing described in Section 9 hereof. The Clerk of the Board, or the Clerk’s designee, is directed to record, or caused be to recorded, the Boundary Maps with the County Assessor-County Clerk-Recorder’s office for the County of Riverside not later than fifteen (15) days prior to the public hearing referenced in Section 9 hereof. The approval and recording of such Boundary Maps will be the subject of a separate action by this Board.

**Section 3.** The full name of the proposed CFD No. 2020-1 shall be: “**Community Facilities District No. 2020-1 of the Beaumont Unified School District.**” Pursuant to Government Code Section 53350, CFD No. 2020-1 shall consist of two improvement areas (collectively, “Improvement Areas”): Improvement Area No. 1 and Improvement Area No. 2. Accordingly, the full name of each Improvement Area shall be as follows: (i) “**Community Facilities District No. 2020-1 Improvement Area No. 1 of the Beaumont Unified School District,**” and (ii) “**Community Facilities District No. 2020-1 Improvement Area No. 2 of the Beaumont Unified School District.**” All proceedings for purposes of a bond election and for the purpose of levying special taxes shall apply only to the Improvement Area for those specified facilities.

**Section 4.** The Board finds that public convenience and necessity requires the School Facilities proposed to be acquired, constructed, and/or financed (as further described herein) by and through proposed CFD No. 2020-1.

**Section 5.** The School Facilities to be planned, acquired, constructed, leased, or financed are School Facilities as provided for in the Act, described in Exhibit A hereto, and the Board determines that the School Facilities are necessary to meet increased demand placed on the School District as a result of development, including development which will occur in the future, within CFD No. 2020-1. The Board hereby finds and determines that the public interest will not be served by allowing the property owners in CFD No. 2020-1 to enter into a contract pursuant to Government Code Section 53329.5(a). Notwithstanding the foregoing, the Board, on behalf of CFD No. 2020-1, may enter into one or more contracts directly with any of the property owners with respect to the construction and/or acquisition of any portion of the School Facilities in accordance with applicable law.

**Section 6.** For all funds needed to accomplish the herein described purposes and actions, it is the intention of the School District to levy annually, commencing in fiscal year 2020-2021, in

accordance with the procedures contained in the Act, a special tax secured by recordation of a lien against all real property in CFD No. 2020-1 not exempted from the special taxes of CFD No. 2020-1, which lien will be 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 prepaid, permanently satisfied, and canceled in accordance with applicable 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 Act. The special tax shall be levied in CFD No. 2020-1, Improvement Area No. 1 and Improvement Area No. 2, commencing in 2020-2021 and each year thereafter in the amounts specified in Exhibits C-1 and C-2 to this Resolution of Intention ("Rate and Method of Apportionment") for planning, construction, acquisition, relocation, and rehabilitation of the School Facilities described in Exhibit A hereto, which may include, not by way of limitation, the principal of and interest on the Bonds proposed to be issued to finance the School Facilities and other periodic costs; any payments for the School Facilities or lease payments; the establishment and replenishment of reserve funds, including reserves for modernization and rehabilitation of School Facilities constructed with special tax revenues; the expenses incurred for administering, levying, and collecting the special tax and Bonds, or each series thereof, legal, fiscal, and financial consultant fees; discount fees; capitalized interest on the Bonds for a period not to exceed twenty-four (24) months; election costs; fees for bond counsel, other legal counsel, and printing costs. The Board also reserves the right to establish a fund, and use special tax revenues, pursuant to Section 53314.5 of the Act.

As herein provided, CFD No. 2020-1 may also, in lieu of issuing the Bonds, issue or execute and deliver other securities, including, but not limited to, lease revenue bonds or certificates of participation, which may involve a lease-purchase financing arrangement for property and/or facilities with a nonprofit public benefit corporation and may involve or include a pledge of the special taxes levied and collected within CFD No. 2020-1 to pay principal, interest and/or the redemption or prepayment price(s) on such securities or obligation(s).

**Section 7.** The Rate and Method of Apportionment and the manner of collection of the special tax for CFD No. 2020-1, Improvement Area No. 1 and Improvement Area No. 2, are described in detail in Exhibits C-1 and C-2, respectively, attached hereto, and made a part hereof by this reference. The special tax takes into consideration the cost of making the School Facilities available. The special tax is apportioned to each parcel on the foregoing basis pursuant to Section 53325.3 of the Act.

Special taxes shall not be levied and collected with respect to any parcel that is exempt from special taxes pursuant to the applicable Rate and Method of Apportionment or for which the special tax obligation has been fully prepaid and a notice of cancellation of special taxes has been recorded.

Any special taxes collected pursuant to the authorization of the qualified electors shall be collected annually on all assessors' parcels of Taxable Property (as defined in the Rate and Method of Apportionment), commencing in fiscal year 2020-2021 and continuing until the date provided for in the applicable Rate and Method of Apportionment.

Under no circumstances will the special tax levied in any fiscal year as against any parcel used for private residential purposes (as defined in Government Code Section 53321(d)) within

CFD No. 2020-1 be increased by more than ten percent (10%) as a consequence of delinquency or default by the owner(s) of any other parcel or parcels within CFD No. 2020-1. The foregoing limitation shall only apply to the extent set out in Government Code Section 53321.

**Section 8.** It is the intention of the Board that owners of parcels within CFD No. 2020-1 may prepay the designated special tax obligation to CFD No. 2020-1 for such parcel(s) by those method(s) set forth in the applicable Rate and Method of Apportionment.

**Section 9.** Notice is given that a public hearing (“Hearing”) on the establishment of CFD No. 2020-1, the proposed Rate and Method of Apportionment for Improvement Area No. 1 and Improvement Area No. 2, and all other matters set forth in this Resolution of Intention, shall be held on October 27, 2020, at 6:30 p.m., or as soon thereafter as practicable at the Beaumont Unified School District’s Educational Support Facility Board Room located at 350 W. Brookside Avenue, Beaumont, California 92223.

**Section 10.** At the time and place set forth above for the Hearing, the School District shall receive testimony as to whether proposed CFD No. 2020-1 shall be established and as to the Rate and Method of Apportionment for Improvement Area No. 1 and Improvement Area No. 2. Any interested person, including taxpayers, property owners, and registered voters within the boundaries of proposed CFD No. 2020-1, may appear and be heard at the Hearing. The testimony of all such interested persons for or against the establishment of CFD No. 2020-1, the extent of CFD No. 2020-1, or the furnishing of the School Facilities, will be heard and considered.

**Section 11.** The Special Tax Consultant of the School District, Special District Financing & Administration (“SDFA”), and staff of the School District, as appropriate, are hereby directed to study proposed CFD No. 2020-1 and, at or before the time of the Hearing, file a report with the School District containing a description of the School Facilities which will, in their opinion, be required to adequately meet the herein described needs of proposed CFD No. 2020-1 and an estimate of the cost of providing the School Facilities (“Community Facilities District Report”). SDFA and staff members of the School District are directed to estimate the fair and reasonable cost of the study of, planning, purchase, construction, leasing, or financing of the School Facilities including the cost of planning and designing the School Facilities, and all costs associated with the formation of CFD No. 2020-1, issuance of the Bonds, as well as administration and collection of the special taxes, and costs otherwise incurred to carry out the authorized purposes of CFD No. 2020-1. The Board directs that the Community Facilities District Report shall be provided to the Board for consideration at the Hearing scheduled for October 27, 2020, and at that time copies of such report shall be available for public review.

**Section 12.**

(a) Developer has advanced funds and the School District is authorized to use such funds for any authorized purpose or paying for any cost incurred by the School District in creating CFD No. 2020-1, as further set forth in the Amended Agreement.

(b) Developer may be repaid all such funds advanced from the proceeds of the special taxes or Bonds of proposed CFD No. 2020-1, as further set forth in the Amended Agreement.



**Section 13.** At the Hearing, protests against the proposals described in this Resolution of Intention may be made orally by any interested person. Any protests pertaining to the regularity or sufficiency of the Hearing shall be in writing and shall clearly set forth the irregularities and/or defects to which the objection is made. All written protests not personally presented by the author of that protest at the Hearing shall be filed with the Clerk of the Board at or before the time fixed for the Hearing. Written protests may be withdrawn in writing at any time before the conclusion of the Hearing. The Hearing may be continued from time to time not to exceed a period of six months as provided in Government Code Section 53325. If, after completion of the Hearing, the Board determines that written protests against the establishment of CFD No. 2020-1 have been filed by fifty percent (50%) or more of the registered voters, or six registered voters, whichever is greater, residing within the boundaries of CFD No. 2020-1, or owners of one-half or more of the area of land proposed to be included within CFD No. 2020-1 and not exempt from the special tax, no further proceedings to establish CFD No. 2020-1 or authorize the specified special tax shall be taken for a period of one year from the date of such funding by the Board. If said majority protest is limited to certain School Facilities or a specified special tax, those School Facilities or the specified special tax shall be eliminated from the resolution of formation by the Board.

**Section 14.** The Clerk of the Board is hereby directed to have a notice ("Notice") of the Hearing published pursuant to Government Code Section 6061 in a newspaper of general circulation published in the area of proposed CFD No. 2020-1. Such Notice shall contain a summary of this Resolution of Intention, state the time and place of the Hearing, contain a statement that the testimony of all interested persons or taxpayers shall be heard, have a description of the protest rights of the registered voters and landowners in proposed CFD No. 2020-1, and contain a description of the proposed voting procedure for the election required by the Act. Such publication shall be completed at least seven (7) days prior to the date of the Hearing. Additionally, the Clerk is hereby directed to file, or arrange to be filed, a copy of this Resolution of Intention in accordance with the provisions of Government Code Section 53315.6.

**Section 15.**

(a) If, following the Hearing, and subject to the provisions of Section 13. above, the Board determines to establish CFD No. 2020-1, the Board shall then submit the levy of the special taxes in an election ("Election") to the qualified electors of CFD No. 2020-1 pursuant to requirements contained in the Act and the applicable provisions of the Elections Code. If at least twelve (12) persons, who need not necessarily be the same twelve (12) persons, have been registered to vote within CFD No. 2020-1 for each of the ninety (90) days preceding the close of the Hearing, the vote shall be by registered voters of CFD No. 2020-1 with each voter having one vote. If there are twelve (12) or less persons registered to vote for each of the ninety (90) days preceding the close of the Hearing, pursuant to Section 53326 of the Act, the vote shall be by the landowners of CFD No. 2020-1, with each landowner having one vote for each acre of land that he or she owns within CFD No. 2020-1 not exempt from the special tax.

(b) The election shall be conducted at least ninety (90) days, but not more than one-hundred eighty (180) days, following the adoption of the Resolution of Formation adopted pursuant to Section 53325.1 of the Act. Notwithstanding the foregoing, the election may be conducted less than ninety (90) days after the adoption of the Resolution of Formation with the unanimous con-sent of the qualified electors pursuant to Section 53326(a) of the Act. If the election

is to be held less than one-hundred twenty-five (125) days following the close of the Hearing, the concurrence of the election official for CFD No. 2020-1, conducting the Election, shall be required.

(c) The School District staff and consultants are directed to request that the Riverside County Registrar of Voters office review of the area within proposed CFD No. 2020-1 and determine the number of registered voters, if any, within proposed CFD No. 2020-1. The results of such review shall be provided to this Board at or prior to the adoption of the Resolution of Formation.

(d) Based upon information furnished to the School District, it is anticipated that there will be no registered voters within proposed CFD No. 2020-1 and that the Election will be by land-owners vote. Contingent upon the timely completion of the above-referenced events and requirements, the Board shall call and hold the Election at the date and time of the Hearing. Also contingent on such actions and findings, this Board hereby states it intends to appoint the School District's Chief Business Official, or such School District officer or employee as the Board or School District Superintendent shall hereafter designate in writing, to serve as the election official ("Election Official") for the Election pursuant to Government Code Section 53327(b).

(e) Pursuant to Government Code Section 53326(d) the Board may determine to distribute the ballots for such Election by mail, or may allow such ballots to be distributed by hand.

(f) Subject to the foregoing, the Board shall provide for additional provisions and voter qualifications for the call and conduct of the Election, as the Board shall determine and direct in the Resolution of Formation.

**Section 16.** The CFD Financing Policy of the School District is incorporated herein by this reference. The CFD Financing Policy is hereby made applicable to all proceedings for the formation of CFD No. 2020-1, the authorization of special taxes, the authorization to incur bonded indebtedness and all other matters relating to CFD No. 2020-1 unless expressly waived by action of this Board. Pursuant to the provisions of the Act, this action shall constitute the adoption of a community facilities district financing policy for CFD No. 2020-1.

**Section 17.** The Board hereby determines that the formation of CFD No. 2020-1, including Improvement Area No. 1 and Improvement Area No. 2 therein, and related Election and procedural actions, will not have an effect on the environment and that such actions are correspondingly exempt from the requirements of the California Environmental Quality Act ("CEQA"). The Clerk of the School District is directed to, or arrange to, complete, execute, file and post a Notice of Exemption in such regard pursuant to the provisions and requirements of CEQA.

**Section 18.** No error, irregularity, informality, and no neglect or omission of any officer, in any procedure taken under this chapter, which does not directly affect the jurisdiction of the legislative body to order the installation of the facility or the provision of service, shall void or invalidate such proceeding or any levy for the costs of such facility or service. If any term, provision, finding, condition or directive of this Resolution of Intention, and the other proceedings for the formation of CFD No. 2020-1, the authorization of the special tax, the authorization of the Bonds and related matters thereto shall, to any extent, be held invalid or unenforceable, the

remainder of the proceedings, or the application of such term, provision, finding, condition or directive other than those to whom or which it is held invalid or unenforceable, shall not be affected thereby, and each such term, provision, finding, condition or directive shall be valid and enforceable to the fullest extent provided by law. If this Resolution of Intention, or the proceedings relative to CFD No. 2020-1, are held invalid or unenforceable as against any particular piece or parcel of property within CFD No. 2020-1, the remainder of the proceedings, or the application of any term, provision, finding, condition or directive applicable to other parcels of properties as against which such holding is not applicable, shall continue to be valid and enforceable to the fullest extent provided by law.


**Section 19.** The Assistant Superintendent of Business Services of the School District, or her designee(s), and other officers of the School District, are authorized to take any and all actions necessary to implement the orders and directives of this Resolution of Intention to proceed with the establishment of proposed CFD No. 2020-1, and the authorization of special taxes of CFD No. 2020-1, within the time periods specified by the Act.

[CONTINUED ON FOLLOWING PAGE.]


**Section 20.** This Resolution of Intention shall take effect upon adoption.

**APPROVED, ADOPTED, AND SIGNED** on this 15<sup>th</sup> day of September, 2020.

**BOARD OF TRUSTEES OF BEAUMONT  
UNIFIED SCHOOL DISTRICT**

By:   
Susie Lara,  
President of the Board of Trustees  
Beaumont Unified School District

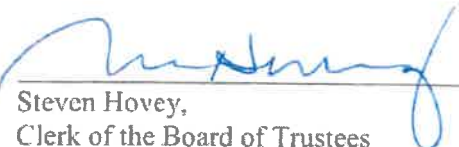
ATTEST:

  
Steven Hovey,  
Clerk of the Board of Trustees  
Beaumont Unified School District

STATE OF CALIFORNIA    )  
  ) ss.  
COUNTY OF RIVERSIDE    )

I, Steven Hovey, Clerk of the Board of Trustees of the Beaumont Unified School District, do hereby certify that the foregoing Resolution was duly and regularly adopted by the Board of said District at a regular meeting thereof held on the 15<sup>th</sup> day of September, 2020, and that it was so adopted by the following vote.:

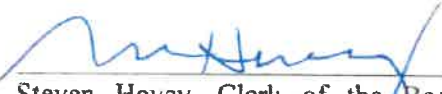
AYES: 5  
NOES: 0  
ABSTAIN: 0  
ABSENT: 0

By:   
Steven Hovey,  
Clerk of the Board of Trustees  
Beaumont Unified School District

STATE OF CALIFORNIA )  
 ) ss.  
COUNTY OF RIVERSIDE )

I, Steven Hovey, Clerk of the Board of Trustees of the Beaumont Unified School District, do hereby certify that the foregoing is a full, true and correct copy of Resolution No. 2020-21-07 of said Board, and that the same has not been rescinded, amended or repealed.

Dated this 15<sup>th</sup> day of September, 2020

By:   
Steven Hovey, Clerk of the Board of  
Beaumont Unified School District

SIU-117-4738531.2

**EXHIBIT A**  
**DESCRIPTION OF FACILITIES**

The types of facilities ("School Facilities") proposed to be planned for, designed, acquired, constructed, leased, expanded, improved, rehabilitated and financed by proposed Community Facilities District No. 2020-1 of the Beaumont Unified School District ("CFD No. 2020-1") under the Mello Roos Community Facilities Act of 1982 ("Act") are, as follows:

"School Facilities" includes, but not by way of limitation, Beaumont Unified School District ("District") facilities consisting of the planning, engineering, design, acquisition, construction, lease, improvement, and/or financing of interim and permanent facilities, including classrooms, multi-purpose facilities, administration and auxiliary space at District facilities as reasonably determined from time to time by the District to be necessary to accommodate the student population to be generated as a result of development, including the property within CFD No. 2020-1, during the term of the Special Taxes as follows:

(a) TK-12 school sites and facilities, including lease rental payments therefore related to the acquisition of land, or interests in land required for the construction of such on-site or off-site facilities, including, but not limited to, buildings, appurtenances, athletic fields, playgrounds and recreational facilities and improvements thereto, landscaping, access roadways, drainage, sidewalks and gutters and utility lines, as well as portable or relocatable buildings or interim additions to existing buildings at such District facilities.

(b) Modernization, rehabilitation, relocation and expansion of existing District facilities and related infrastructure.

(c) Central support, administrative facilities, special education facilities and transportation facilities, including, but not by way of limitation, buses and vehicles.

(d) Furniture, equipment and technology, including technology upgrades and mobile devices and infrastructure therefore, with a useful life of at least five (5) years at such District facilities.

(e) The costs attributable to planning, engineering, designing, leasing, financing, acquiring, expanding, relocating, rehabilitating, or constructing (or any combination thereof) of District facilities (including, without limitation, construction management, inspection, materials testing, and construction staking); any "debt," as defined in Government Code Section 53317(d), the costs to issue and sell any such debt (including, without limitation, underwriters discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond trustee or fiscal agent, bond and official statement printing, and administrative expenses of the District and/or CFD No. 2020-1), and all other incidental expenses

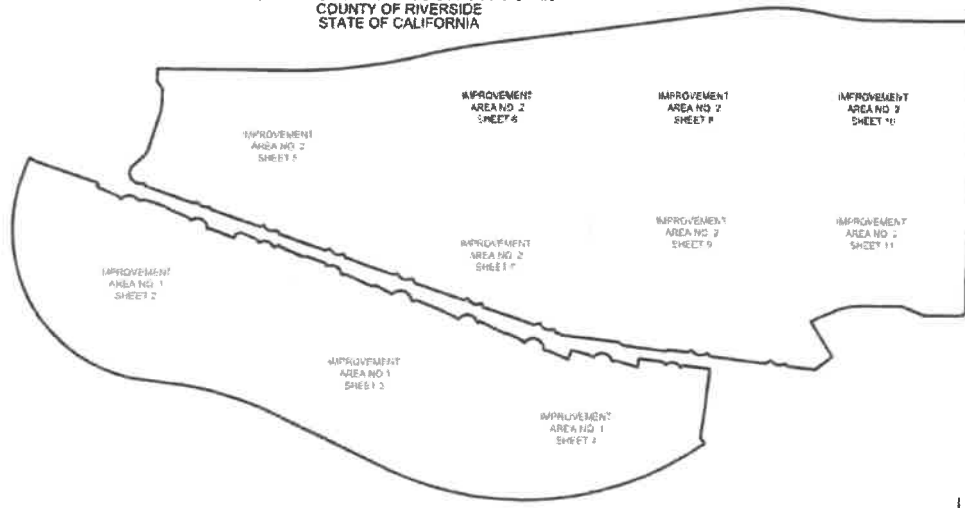
The School Facilities listed in this Exhibit A are representative of the types of improvements to be furnished by the CFD. Detailed scope and limits of specific projects will be determined as appropriate, consistent with the standards of District. Addition, deletion or modification of descriptions of School Facilities may be made consistent with the requirements of the Governing Board of District, the CFD and the Act.

**EXHIBIT B-1**

**BOUNDARY MAP OF PROPOSED  
COMMUNITY FACILITIES DISTRICT NO. 2020-1  
(IMPROVEMENT AREA NO. 1)**

*Attached*

PROPOSED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 2020-1  
OF THE BEAUMONT UNIFIED SCHOOL DISTRICT  
COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF TRUSTEES OF THE BEAUMONT UNIFIED SCHOOL DISTRICT THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2020.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2020-1, RIVERSIDE COUNTY, STATE OF CALIFORNIA WAS APPROVED BY THE BOARD OF TRUSTEES OF THE BEAUMONT UNIFIED SCHOOL DISTRICT AT A REGULAR MEETING THEREOF HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 2020 BY ITS RESOLUTION NO. \_\_\_\_\_

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2020 AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M. IN BOOK \_\_\_\_\_ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE \_\_\_\_\_ AND AS INSTRUMENT NO. \_\_\_\_\_ IN THE OFFICES OF THE COUNTY RECORDER OF RIVERSIDE COUNTY, STATE OF CALIFORNIA.

NOTE: FOR PARTIAL LINES OR LINES AND DIMENSIONS OF ASSESSED PARCELS REFERENCE IS MADE TO THE RIVERSIDE COUNTY ASSESSOR'S PARCEL MAPS.

**SDFA**  
SPECIAL DISTRICT FINANCING  
ADMINISTRATION

401 WEST GRAND AVENUE  
ESCONDIDO, CALIFORNIA 92025  
TELEPHONE: 760-933-9000  
FAX: 760-933-2931

CLERK OF THE BOARD OF TRUSTEES  
BEAUMONT UNIFIED SCHOOL DISTRICT  
STATE OF CALIFORNIA

CLERK OF THE BOARD OF TRUSTEES  
BEAUMONT UNIFIED SCHOOL DISTRICT  
STATE OF CALIFORNIA

FILE # \_\_\_\_\_

COUNTY RECORDER OF THE COUNTY OF  
RIVERSIDE

SHEET	1 OF 13
DATE	JULY 2020
JOB NO	BUSQ2020-1

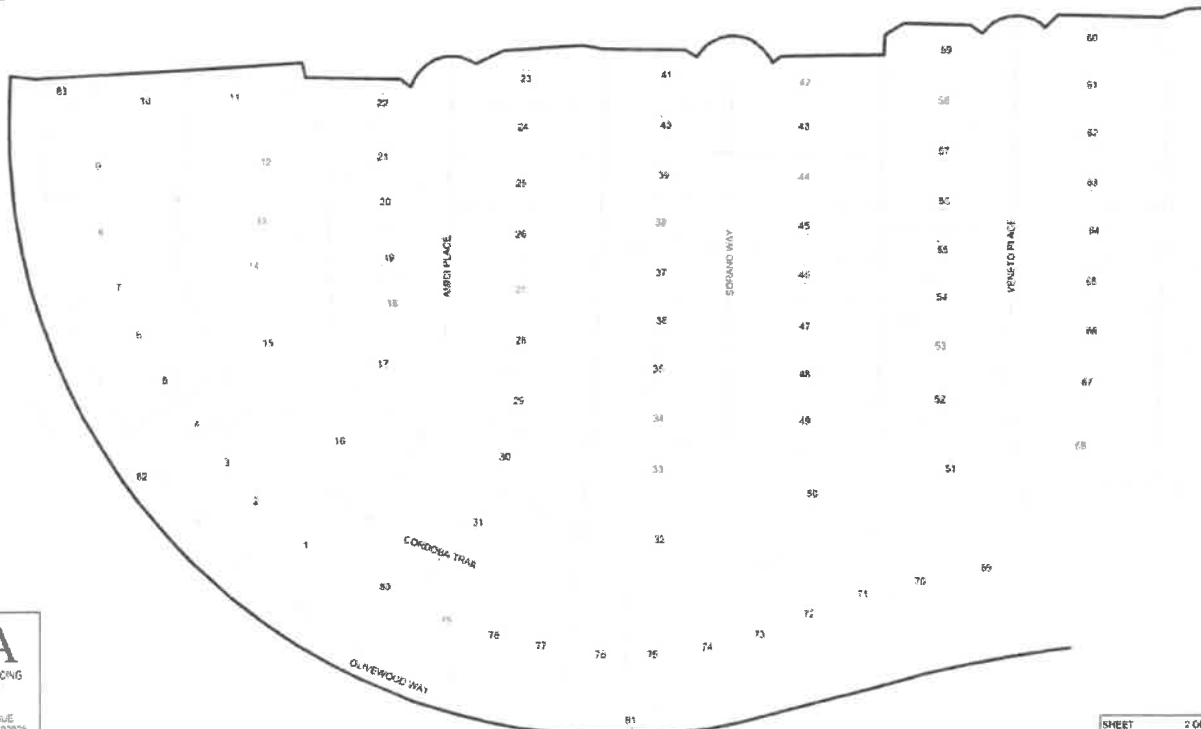


PROPOSED BOUNDARIES OF  
 COMMUNITY FACILITIES DISTRICT NO. 2020-1  
 OF THE BEAUMONT UNIFIED SCHOOL DISTRICT  
 COUNTY OF RIVERSIDE  
 STATE OF CALIFORNIA

LEGEND

LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY



**S DFA**

SPECIAL DISTRICT FINANCING  
 & ADMINISTRATION

437 WEST GRAND AVENUE  
 ESCONDIDO, CALIFORNIA 92025  
 TELEPHONE: 760/933-2730  
 FAX: 760/933-0631

IMPROVEMENT AREA NO. 1

SHEET	2 OF 13
DATE	JULY 2020
JOB NO.	BU/SD2020-1

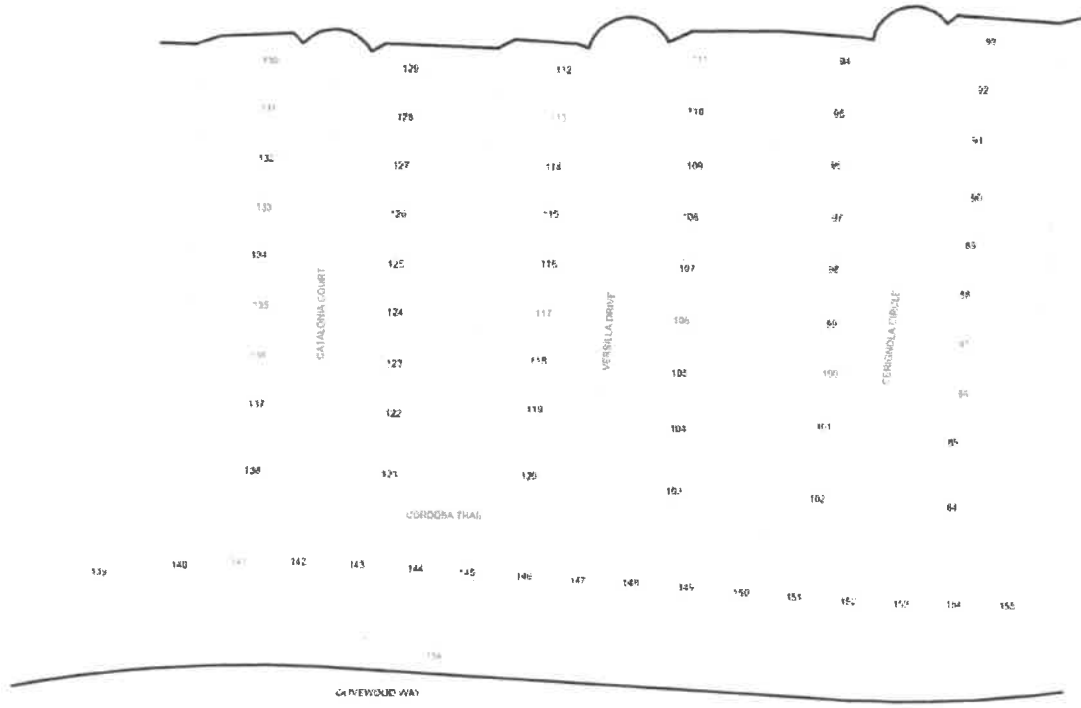
LEGEND

LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY



PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT NO. 2020-1  
OF THE BEAUMONT UNIFIED SCHOOL DISTRICT  
COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA



**SDFA**  
SPECIAL DISTRICT FINANCING  
& ADMINISTRATION  
437 WEST GRAND AVENUE  
ESCONDIDO, CALIFORNIA 92025  
TELEPHONE 760-933-2626  
FAX 760-933-2631

IMPROVEMENT AREA NO. 1

SHEET	3 OF 13
DATE	JULY 2020
JOB NO	BUS03C20-1

LEGEND

LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY



PROPOSED BOUNDARIES OF  
 COMMUNITY FACILITIES DISTRICT NO. 2020-1  
 OF THE BEAUMONT UNIFIED SCHOOL DISTRICT  
 COUNTY OF RIVERSIDE  
 STATE OF CALIFORNIA



**SDFA**  
 SPECIAL DISTRICT FINANCING  
 & ADMINISTRATION

417 WEST GRAND AVENUE  
 ESCROWADO, CALIFORNIA 92525  
 TELEPHONE (795) 233-2830  
 FAX (795) 233-2631

IMPROVEMENT AREA NO. 1

SHEET	4 OF 13
DATE	JULY 2020
JOB NO	BUSD2020-1

PROPOSED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 2020-1

OF THE BEAUMONT UNIFIED SCHOOL DISTRICT  
COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA

LOT NO	APN	IMPROV AREA
1	414-440-001	1
2	414-440-002	1
3	414-440-003	1
4	414-440-004	1
5	414-440-005	1
6	414-440-006	1
7	414-440-007	1
8	414-440-008	1
9	414-440-009	1
10	414-440-010	1
11	414-440-011	1
12	414-440-012	1
13	414-440-013	1
14	414-440-014	1
15	414-440-015	1
16	414-440-016	1
17	414-440-017	1
18	414-440-018	1
19	414-440-019	1
20	414-440-020	1
21	414-440-021	1
22	414-440-022	1
23	414-440-023	1
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26	414-440-026	1
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28	414-440-028	1
29	414-440-029	1
30	414-440-030	1
31	414-440-031	1
32	414-440-032	1
33	414-440-033	1
34	414-440-034	1
35	414-440-035	1
36	414-440-036	1
37	414-440-037	1
38	414-440-038	1
39	414-440-039	1
40	414-440-040	1
41	414-440-041	1
42	414-440-042	1
43	414-440-043	1
44	414-440-044	1
45	414-440-045	1

LOT NO	APN	IMPROV AREA
46	414-440-046	1
47	414-440-047	1
48	414-440-048	1
49	414-440-049	1
50	414-440-050	1
51	414-440-051	1
52	414-440-052	1
53	414-440-053	1
54	414-440-054	1
55	414-440-055	1
56	414-440-056	1
57	414-440-057	1
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81	414-440-081	1
82	414-440-082	1
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84	414-440-084	1
85	414-440-085	1
86	414-440-086	1
87	414-440-087	1
88	414-440-088	1
89	414-440-089	1
90	414-440-090	1
91	414-440-091	1
92	414-440-092	1
93	414-440-093	1
94	414-440-094	1
95	414-440-095	1
96	414-440-096	1
97	414-440-097	1
98	414-440-098	1
99	414-440-099	1
100	414-440-100	1

LOT NO	APN	IMPROV AREA
101	414-410-010	1
102	414-410-011	1
103	414-410-012	1
104	414-410-013	1
105	414-410-014	1
106	414-410-015	1
107	414-410-016	1
108	414-410-017	1
109	414-410-018	1
110	414-410-019	1
111	414-410-020	1
112	414-410-021	1
113	414-410-022	1
114	414-410-023	1
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122	414-410-031	1
123	414-410-032	1
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126	414-410-035	1
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149	414-410-058	1
150	414-410-059	1
151	414-410-060	1
152	414-410-061	1
153	414-410-062	1
154	414-410-063	1
155	414-410-064	1

LOT NO	APN	IMPROV AREA
156	414-410-065	1
157	414-410-066	1
158	414-410-067	1
159	414-410-068	1
160	414-410-069	1
161	414-410-070	1
162	414-410-071	1
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196	414-410-105	1
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199	414-410-108	1
200	414-410-109	1
201	414-410-110	1
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206	414-410-115	1
207	414-410-116	1
208	414-410-117	1
209	414-410-118	1
210	414-410-119	1
211	414-410-120	1

LOT NO	APN	IMPROV AREA
211	414-420-005	1
212	414-420-006	1
213	414-420-007	1
214	414-420-008	1
215	414-420-009	1
216	414-420-010	1
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220	414-420-014	1
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262	414-420-056	1
263	414-420-057	1
264	414-420-058	1
265	414-420-059	1
266	414-420-060	1

LOT NO	APN	IMPROV AREA
267	414-420-061	1
268	414-420-062	1
269	414-420-063	1
270	414-420-064	1
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311	414-420-105	1
312	414-420-106	1
313	414-420-107	1
314	414-420-108	1
315	414-420-109	1
316	414-420-110	1

LOT NO	APN	IMPROV AREA
317	414-420-111	1
318	414-420-112	1
319	414-420-113	1
320	414-420-114	1
321	414-420-115	1
322	414-420-116	1
323	414-420-117	1
324	414-420-118	1
325	414-420-119	1
326	414-420-120	1
327	414-420-121	1
328	414-420-122	1
329	414-420-123	1
330	414-420-124	1
331	414-420-125	1
332	414-420-126	1
333	414-420-127	1
334	414-420-128	1
335	414-420-129	1

**PROPOSED BOUNDARY MAP OF COMMUNITY  
FACILITIES DISTRICT NO. 2020-1  
OF THE BEAUMONT UNIFIED SCHOOL DISTRICT  
COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA**

LOT NO	APN	IMPROV AREA	LOT NO	APN	IMPROV AREA	LOT NO	APN	IMPROV AREA	LOT NO	APN	IMPROV AREA	LOT NO	APN	IMPROV AREA	LOT NO	APN	IMPROV AREA
371	414-490-018	2	323	414-470-030	2	475	414-490-010	2	527	414-490-052	2	579	414-500-033	2	611	414-490-016	2
372	414-490-038	2	324	414-470-031	2	476	414-490-011	2	528	414-490-053	2	580	414-500-034	2	612	414-490-017	2
373	414-490-058	2	325	414-470-032	2	477	414-490-012	2	529	414-490-054	2	581	414-500-035	2	613	414-490-018	2
374	414-490-078	2	326	414-470-033	2	478	414-490-013	2	530	414-490-055	2	582	414-500-036	2	614	414-490-019	2
375	414-490-098	2	327	414-470-034	2	479	414-490-014	2	531	414-490-056	2	583	414-500-037	2	615	414-490-020	2
376	414-490-118	2	328	414-470-035	2	480	414-490-015	2	532	414-490-057	2	584	414-500-038	2	616	414-490-021	2
377	414-490-138	2	329	414-470-036	2	481	414-490-016	2	533	414-490-058	2	585	414-500-039	2	617	414-490-022	2
378	414-490-158	2	330	414-470-037	2	482	414-490-017	2	534	414-490-059	2	586	414-500-040	2	618	414-490-023	2
379	414-490-178	2	331	414-470-038	2	483	414-490-018	2	535	414-490-060	2	587	414-500-041	2	619	414-490-024	2
380	414-490-198	2	332	414-470-039	2	484	414-490-019	2	536	414-490-061	2	588	414-500-042	2	620	414-490-025	2
381	414-490-218	2	333	414-470-040	2	485	414-490-020	2	537	414-490-062	2	589	414-500-043	2	621	414-490-026	2
382	414-490-238	2	334	414-470-041	2	486	414-490-021	2	538	414-490-063	2	590	414-500-044	2	622	414-490-027	2
383	414-490-258	2	335	414-470-042	2	487	414-490-022	2	539	414-490-064	2	591	414-500-045	2	623	414-490-028	2
384	414-490-278	2	336	414-470-043	2	488	414-490-023	2	540	414-490-065	2	592	414-500-046	2	624	414-490-029	2
385	414-490-298	2	337	414-470-044	2	489	414-490-024	2	541	414-490-066	2	593	414-500-047	2	625	414-490-030	2
386	414-490-318	2	338	414-470-045	2	490	414-490-025	2	542	414-490-067	2	594	414-500-048	2	626	414-490-031	2
387	414-490-338	2	339	414-470-046	2	491	414-490-026	2	543	414-490-068	2	595	414-500-049	2	627	414-490-032	2
388	414-490-358	2	340	414-470-047	2	492	414-490-027	2	544	414-490-069	2	596	414-500-050	2	628	414-490-033	2
389	414-490-378	2	341	414-470-048	2	493	414-490-028	2	545	414-490-070	2	597	414-500-051	2	629	414-490-034	2
390	414-490-398	2	342	414-470-049	2	494	414-490-029	2	546	414-490-071	2	598	414-500-052	2	630	414-490-035	2
391	414-490-418	2	343	414-470-050	2	495	414-490-030	2	547	414-490-072	2	599	414-500-053	2	631	414-490-036	2
392	414-490-438	2	344	414-470-051	2	496	414-490-031	2	548	414-490-073	2	600	414-500-054	2	632	414-490-037	2
393	414-490-458	2	345	414-470-052	2	497	414-490-032	2	549	414-490-074	2	601	414-500-055	2	633	414-490-038	2
394	414-490-478	2	346	414-470-053	2	498	414-490-033	2	550	414-490-075	2	602	414-500-056	2	634	414-490-039	2
395	414-490-498	2	347	414-470-054	2	499	414-490-034	2	551	414-490-076	2	603	414-500-057	2	635	414-490-040	2
396	414-490-518	2	348	414-470-055	2	500	414-490-035	2	552	414-490-077	2	604	414-500-058	2	636	414-490-041	2
397	414-490-538	2	349	414-470-056	2	501	414-490-036	2	553	414-490-078	2	605	414-500-059	2	637	414-490-042	2
398	414-490-558	2	350	414-470-057	2	502	414-490-037	2	554	414-490-079	2	606	414-500-060	2	638	414-490-043	2
399	414-490-578	2	351	414-470-058	2	503	414-490-038	2	555	414-490-080	2	607	414-500-061	2	639	414-490-044	2
400	414-490-598	2	352	414-470-059	2	504	414-490-039	2	556	414-490-081	2	608	414-500-062	2	640	414-490-045	2
401	414-490-618	2	353	414-470-060	2	505	414-490-040	2	557	414-490-082	2	609	414-500-063	2	641	414-490-046	2
402	414-490-638	2	354	414-470-061	2	506	414-490-041	2	558	414-490-083	2	610	414-500-064	2	642	414-490-047	2
403	414-490-658	2	355	414-470-062	2	507	414-490-042	2	559	414-490-084	2	611	414-500-065	2	643	414-490-048	2
404	414-490-678	2	356	414-470-063	2	508	414-490-043	2	560	414-490-085	2	612	414-500-066	2	644	414-490-049	2
405	414-490-698	2	357	414-470-064	2	509	414-490-044	2	561	414-490-086	2	613	414-500-067	2	645	414-490-050	2
406	414-490-718	2	358	414-470-065	2	510	414-490-045	2	562	414-490-087	2	614	414-500-068	2	646	414-490-051	2
407	414-490-738	2	359	414-470-066	2	511	414-490-046	2	563	414-490-088	2	615	414-500-069	2	647	414-490-052	2
408	414-490-758	2	360	414-470-067	2	512	414-490-047	2	564	414-490-089	2	616	414-500-070	2	648	414-490-053	2
409	414-490-778	2	361	414-470-068	2	513	414-490-048	2	565	414-490-090	2	617	414-500-071	2	649	414-490-054	2
410	414-490-798	2	362	414-470-069	2	514	414-490-049	2	566	414-490-091	2	618	414-500-072	2	650	414-490-055	2
411	414-490-818	2	363	414-470-070	2	515	414-490-050	2	567	414-490-092	2	619	414-500-073	2	651	414-490-056	2
412	414-490-838	2	364	414-470-071	2	516	414-490-051	2	568	414-490-093	2	620	414-500-074	2	652	414-490-057	2
413	414-490-858	2	365	414-470-072	2	517	414-490-052	2	569	414-490-094	2	621	414-500-075	2	653	414-490-058	2
414	414-490-878	2	366	414-470-073	2	518	414-490-053	2	570	414-490-095	2	622	414-500-076	2	654	414-490-059	2
415	414-490-898	2	367	414-470-074	2	519	414-490-054	2	571	414-490-096	2	623	414-500-077	2	655	414-490-060	2
416	414-490-918	2	368	414-470-075	2	520	414-490-055	2	572	414-490-097	2	624	414-500-078	2	656	414-490-061	2
417	414-490-938	2	369	414-470-076	2	521	414-490-056	2	573	414-490-098	2	625	414-500-079	2	657	414-490-062	2
418	414-490-958	2	370	414-470-077	2	522	414-490-057	2	574	414-490-099	2	626	414-500-080	2	658	414-490-063	2
419	414-490-978	2	371	414-470-078	2	523	414-490-058	2	575	414-490-100	2	627	414-500-081	2	659	414-490-064	2
420	414-490-998	2	372	414-470-079	2	524	414-490-059	2	576	414-490-101	2	628	414-500-082	2	660	414-490-065	2
421	414-491-018	2	373	414-470-080	2	525	414-490-060	2	577	414-490-102	2	629	414-500-083	2	661	414-490-066	2
422	414-491-038	2	374	414-470-081	2	526	414-490-061	2	578	414-490-103	2	630	414-500-084	2	662	414-490-067	2

**SDF**  
SPECIAL DISTRICT FINANCIAL  
& ADMINISTRATION

117 WEST GRAND AVENUE  
EMERSON, CALIFORNIA 92523  
TEL: (951) 253-3130  
FAX: (951) 253-2051

SHEET 13 OF 13  
DATE JULY 2020  
JOB NO. BURS2020-1

**EXHIBIT B-2**

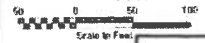
**BOUNDARY MAP OF PROPOSED  
COMMUNITY FACILITIES DISTRICT NO. 2020-1  
(IMPROVEMENT AREA NO. 2)**

*Attached*

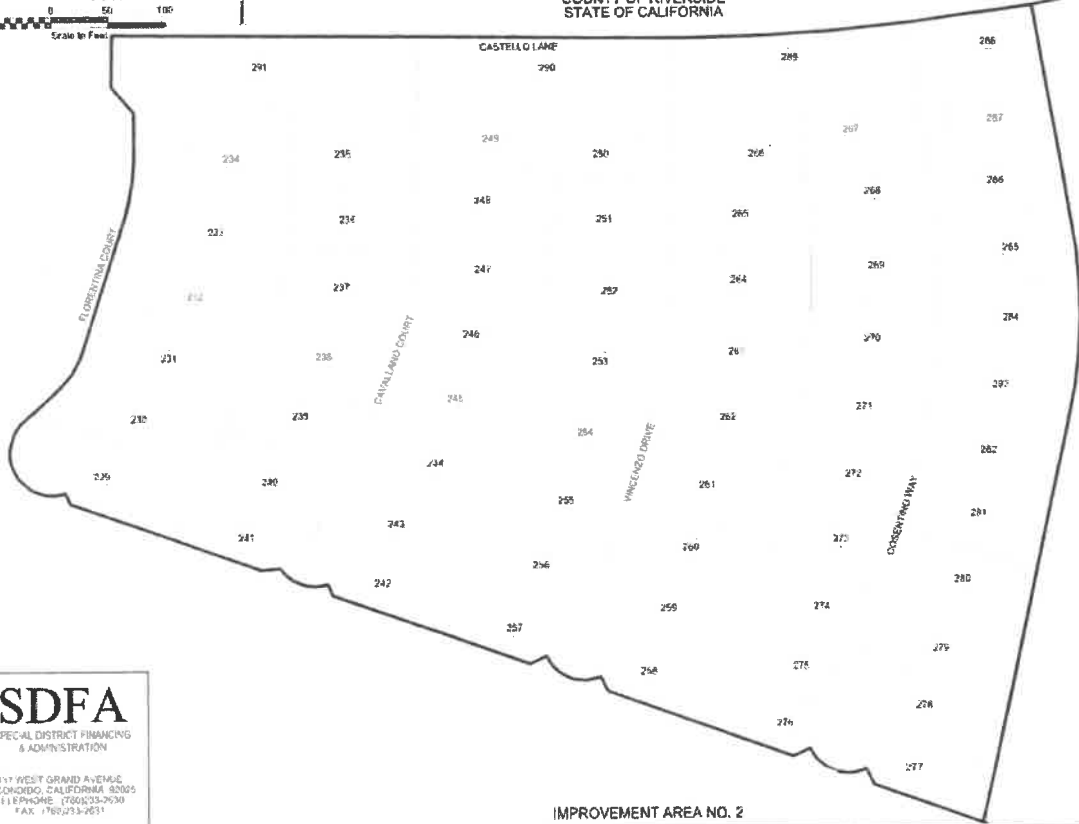
LEGEND

LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY



PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT NO. 2020-1  
OF THE BEAUMONT UNIFIED SCHOOL DISTRICT  
COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA



IMPROVEMENT AREA NO. 2

**S DFA**  
SPECIAL DISTRICT FINANCING  
& ADMINISTRATION  
417 WEST GRAND AVENUE  
ESCONDIDO, CALIFORNIA 92025  
TEL: (760) 333-2630  
FAX: (760) 333-2631

SHEET	5 OF 13
DATE	JULY 2020
JOB NO	BUS02020-1

PROPOSED BOUNDARIES OF  
 COMMUNITY FACILITIES DISTRICT NO. 2020-1  
 OF THE BEAUMONT UNIFIED SCHOOL DISTRICT  
 COUNTY OF RIVERSIDE  
 STATE OF CALIFORNIA

**LEGEND**

LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY

Scale In Feet



IMPROVEMENT AREA NO. 2

**SDFA**  
 SPECIAL DISTRICT FINANCING  
 & ADMINISTRATION  
 437 WEST GRAND AVENUE  
 ESCONDIDO CALIFORNIA 92025  
 TELEPHONE (760) 333-0636  
 FAX (760) 233-2631

SHEET	6 OF 13
DATE	JULY 2020
JOB NO	BUSD2020-1



**PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT NO. 2020-1  
OF THE BEAUMONT UNIFIED SCHOOL DISTRICT  
COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA**

**LEGEND**

LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY

Scale in Feet



**S DFA**  
SPECIAL DISTRICT FINANCING  
& ADMINISTRATION

437 WEST GRAND AVENUE  
ESCONDIDO CALIFORNIA 92025  
TELEPHONE: 760-233-2500  
FAX: (760)233-2831

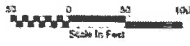
IMPROVEMENT AREA NO. 2

SHEET	7 OF 12
DATE	JULY 2020
JOB NO.	BUSD2020-1

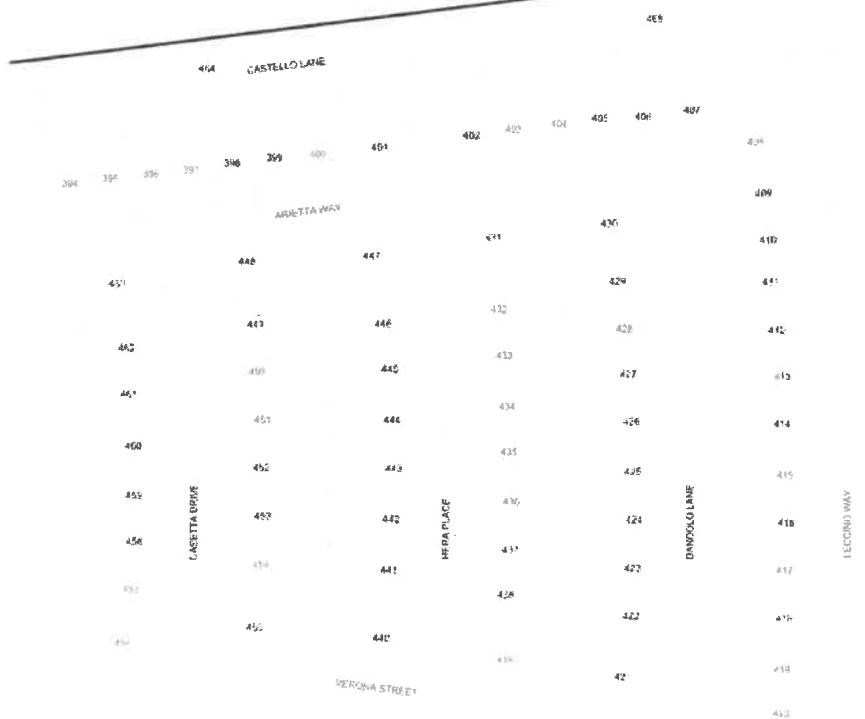
LEGEND

LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY



PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT NO. 2020-1  
OF THE BEAUMONT UNIFIED SCHOOL DISTRICT  
COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA



**SDFA**  
SPECIAL DISTRICT FINANCING  
& ADMINISTRATION

437 WEST GRAND AVENUE  
ESCONDIDO, CALIFORNIA 92026  
TELEPHONE: 760-933-9536  
FAX: 760-933-9631

IMPROVEMENT AREA NO. 2

SHEET	8 OF 14
DATE	JULY 2020
JOB NO.	BS/SD/2020-1

**LEGEND**

LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY



**PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT NO. 2020-1  
OF THE BEAUMONT UNIFIED SCHOOL DISTRICT  
COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA**



**IMPROVEMENT AREA NO. 2**

**SDFA**  
SPECIAL DISTRICT FINANCING  
& ADMINISTRATION  
421 WEST GRAND AVENUE  
ESCONDIDO, CALIFORNIA 92025  
TELEPHONE (760) 933-2630  
FAX (760) 933-2631

SHEET	3 OF 13
DATE	JULY 2020
JOB NO.	BUSD2020-1

PROPOSED BOUNDARIES OF  
 COMMUNITY FACILITIES DISTRICT NO. 2020-1  
 OF THE BEAUMONT UNIFIED SCHOOL DISTRICT  
 COUNTY OF RIVERSIDE  
 STATE OF CALIFORNIA

LEGEND

LOT NUMBER

COMMUNITY FACILITIES  
 DISTRICT BOUNDARY



IMPROVEMENT AREA NO. 2

**SDFA**  
 SPECIAL DISTRICT FINANCING  
 & ADMINISTRATION

427 WEST GRAND AVENUE  
 ESCROWERS CALIFORNIA 92525  
 TELEPHONE: 760233-2650  
 FAX: 760233-2651

SHEET	10 OF 13
DATE	JULY 2020
JOB NO.	BUSD2020-1

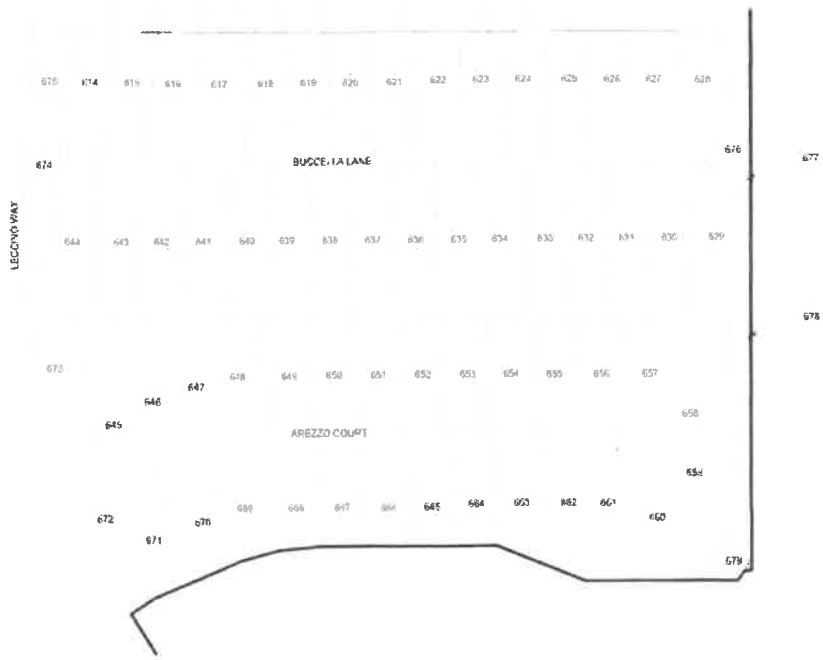
**PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT NO. 2020-1  
OF THE BEAUMONT UNIFIED SCHOOL DISTRICT  
COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA**

**LEGEND**

LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY

Scale in Feet



**SDFA**  
SPECIAL DISTRICT FINANCING  
& ADMINISTRATION  
427 WEST GRAND AVENUE  
ESCONDIDO CALIFORNIA 92025  
TELEPHONE (760)233-2632  
FAX (760)233-2631

**IMPROVEMENT AREA NO. 2**

SHEET	11 OF 13
DATE	JULY 2020
JOB NO.	BU5D2020-1

**PROPOSED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 2020-1 OF THE BEAUMONT UNIFIED SCHOOL DISTRICT COUNTY OF RIVERSIDE STATE OF CALIFORNIA**

LOT NO	APN	IMPROV AREA	LOT NO	APN	IMPROV AREA	LOT NO	APN	IMPROV AREA	LOT NO	APN	IMPROV AREA	LOT NO	APN	IMPROV AREA	LOT NO	APN	IMPROV AREA	LOT NO	APN	IMPROV AREA	
1	414-440-001	1	46	414-440-040	1	101	414-410-018	1	156	414-410-070	1	211	414-420-055	1	268	414-430-038	2	323	414-450-000	2	
2	414-440-002	1	47	414-440-041	1	102	414-410-019	1	157	414-410-071	1	212	414-420-056	1	269	414-430-039	2	324	414-450-001	2	
3	414-440-003	1	48	414-440-042	1	103	414-410-020	1	158	414-410-072	1	213	414-420-057	1	270	414-430-040	2	325	414-450-002	2	
4	414-440-004	1	49	414-440-043	2	104	414-410-021	1	159	414-410-073	1	214	414-420-058	1	271	414-430-041	2	326	414-450-003	2	
5	414-440-005	1	50	414-440-044	1	105	414-410-022	1	160	414-410-074	1	215	414-420-059	1	272	414-430-042	2	327	414-450-004	2	
6	414-440-006	1	51	414-440-045	1	106	414-410-023	1	161	414-410-075	1	216	414-420-060	1	273	414-430-043	2	328	414-450-005	2	
7	414-440-007	1	52	414-440-046	1	107	414-410-024	1	162	414-410-076	1	217	414-420-061	1	274	414-430-044	2	329	414-450-006	2	
8	414-440-008	1	53	414-440-047	1	108	414-410-025	1	163	414-410-077	1	218	414-420-062	1	275	414-430-045	2	330	414-450-007	2	
9	414-440-009	1	54	414-440-048	1	109	414-410-026	1	164	414-410-078	1	219	414-420-063	1	276	414-430-046	2	331	414-450-008	2	
10	414-440-010	1	55	414-440-049	1	110	414-410-027	1	165	414-410-079	1	220	414-420-064	1	277	414-430-047	2	332	414-450-009	2	
11	414-440-011	1	56	414-440-050	1	111	414-410-028	1	166	414-410-080	1	221	414-420-065	1	278	414-430-048	2	333	414-450-010	2	
12	414-440-012	1	57	414-440-051	1	112	414-410-029	1	167	414-410-081	1	222	414-420-066	1	279	414-430-049	2	334	414-450-011	2	
13	414-440-013	1	58	414-440-052	1	113	414-410-030	1	168	414-410-082	1	223	414-420-067	1	280	414-430-050	2	335	414-450-012	2	
14	414-440-014	1	59	414-440-053	1	114	414-410-031	1	169	414-410-083	1	224	414-420-068	1	281	414-430-051	2	336	414-450-013	2	
15	414-440-015	1	60	414-440-054	1	115	414-410-032	1	170	414-410-084	1	225	414-420-069	1	282	414-430-052	2	337	414-450-014	2	
16	414-440-016	1	61	414-440-055	1	116	414-410-033	1	171	414-410-085	1	226	414-420-070	1	283	414-430-053	2	338	414-450-015	2	
17	414-440-017	1	62	414-440-056	1	117	414-410-034	1	172	414-410-086	1	227	414-420-071	1	284	414-430-054	2	339	414-450-016	2	
18	414-440-018	1	63	414-440-057	1	118	414-410-035	1	173	414-410-087	1	228	414-420-072	1	285	414-430-055	2	340	414-450-017	2	
19	414-440-019	1	64	414-440-058	1	119	414-410-036	1	174	414-410-088	1	229	414-420-073	1	286	414-430-056	2	341	414-450-018	2	
20	414-440-020	1	65	414-440-059	1	120	414-410-037	1	175	414-410-089	1	230	414-420-074	1	287	414-430-057	2	342	414-450-019	2	
21	414-440-021	1	66	414-440-060	1	121	414-410-038	1	176	414-410-090	1	231	414-420-075	1	288	414-430-058	2	343	414-450-020	2	
22	414-440-022	1	67	414-440-061	1	122	414-410-039	1	177	414-410-091	1	232	414-420-076	1	289	414-430-059	2	344	414-450-021	2	
23	414-440-023	1	68	414-440-062	1	123	414-410-040	1	178	414-410-092	1	233	414-420-077	1	290	414-430-060	2	345	414-450-022	2	
24	414-440-024	1	69	414-440-063	1	124	414-410-041	1	179	414-410-093	1	234	414-420-078	1	291	414-430-061	2	346	414-450-023	2	
25	414-440-025	1	70	414-440-064	1	125	414-410-042	1	180	414-410-094	1	235	414-420-079	1	292	414-430-062	2	347	414-450-024	2	
26	414-440-026	1	71	414-440-065	1	126	414-410-043	1	181	414-410-095	1	236	414-420-080	1	293	414-430-063	2	348	414-450-025	2	
27	414-440-027	1	72	414-440-066	1	127	414-410-044	1	182	414-410-096	1	237	414-420-081	1	294	414-430-064	2	349	414-450-026	2	
28	414-440-028	1	73	414-440-067	1	128	414-410-045	1	183	414-410-097	1	238	414-420-082	1	295	414-430-065	2	350	414-450-027	2	
29	414-440-029	1	74	414-440-068	1	129	414-410-046	1	184	414-410-098	1	239	414-420-083	1	296	414-430-066	2	351	414-450-028	2	
30	414-440-030	1	75	414-440-069	1	130	414-410-047	1	185	414-410-099	1	240	414-420-084	1	297	414-430-067	2	352	414-450-029	2	
31	414-440-031	1	76	414-440-070	1	131	414-410-048	1	186	414-410-100	1	241	414-420-085	1	298	414-430-068	2	353	414-450-030	2	
32	414-440-032	1	77	414-440-071	1	132	414-410-049	1	187	414-410-101	1	242	414-420-086	1	299	414-430-069	2	354	414-450-031	2	
33	414-440-033	1	78	414-440-072	1	133	414-410-050	1	188	414-410-102	1	243	414-420-087	1	300	414-430-070	2	355	414-450-032	2	
34	414-440-034	1	79	414-440-073	1	134	414-410-051	1	189	414-410-103	1	244	414-420-088	1	301	414-430-071	2	356	414-450-033	2	
35	414-440-035	1	80	414-440-074	1	135	414-410-052	1	190	414-410-104	1	245	414-420-089	1	302	414-430-072	2	357	414-450-034	2	
36	414-440-036	1	81	414-440-075	1	136	414-410-053	1	191	414-410-105	1	246	414-420-090	1	303	414-430-073	2	358	414-450-035	2	
37	414-440-037	1	82	414-440-076	1	137	414-410-054	1	192	414-410-106	1	247	414-420-091	1	304	414-430-074	2	359	414-450-036	2	
38	414-440-038	1	83	414-440-077	1	138	414-410-055	1	193	414-410-107	1	248	414-420-092	1	305	414-430-075	2	360	414-450-037	2	
39	414-440-039	1	84	414-440-078	1	139	414-410-056	1	194	414-410-108	1	249	414-420-093	1	306	414-430-076	2	361	414-450-038	2	
40	414-440-040	1	85	414-440-079	1	140	414-410-057	1	195	414-410-109	1	250	414-420-094	1	307	414-430-077	2	362	414-450-039	2	
41	414-440-041	1	86	414-440-080	1	141	414-410-058	1	196	414-410-110	1	251	414-420-095	1	308	414-430-078	2	363	414-450-040	2	
42	414-440-042	1	87	414-440-081	1	142	414-410-059	1	197	414-410-111	1	252	414-420-096	1	309	414-430-079	2	364	414-450-041	2	
43	414-440-043	1	88	414-440-082	1	143	414-410-060	1	198	414-410-112	1	253	414-420-097	1	310	414-430-080	2	365	414-450-042	2	
44	414-440-044	1	89	414-440-083	1	144	414-410-061	1	199	414-410-113	1	254	414-420-098	1	311	414-430-081	2	366	414-450-043	2	
45	414-440-045	1	90	414-440-084	1	145	414-410-062	1	200	414-410-114	1	255	414-420-099	1	312	414-430-082	2	367	414-450-044	2	
			91	414-440-085	1	146	414-410-063	1	201	414-410-115	1	256	414-420-100	1	313	414-430-083	2	368	414-450-045	2	
			92	414-440-086	1	147	414-410-064	1	202	414-410-116	1	257	414-420-101	1	314	414-430-084	2	369	414-450-046	2	
			93	414-440-087	1	148	414-410-065	1	203	414-410-117	1	258	414-420-102	1	315	414-430-085	2	370	414-450-047	2	
			94	414-440-088	1	149	414-410-066	1	204	414-410-118	1	259	414-420-103	1	316	414-430-086	2				
			95	414-440-089	1	150	414-410-067	1	205	414-410-119	1	260	414-420-104	1	317	414-430-087	2				
			96	414-440-090	1	151	414-410-068	1	206	414-410-120	1	261	414-420-105	1	318	414-430-088	2				
			97	414-440-091	1	152	414-410-069	1	207	414-410-121	1	262	414-420-106	1	319	414-430-089	2				
			98	414-440-092	1	153	414-410-070	1	208	414-410-122	1	263	414-420-107	1	320	414-430-090	2				
			99	414-440-093	1	154	414-410-071	1	209	414-410-123	1	264	414-420-108	1	321	414-430-091	2				
			100	414-440-094	1	155	414-410-072	1	210	414-410-124	1	265	414-420-109	1	322	414-430-092	2				

SHEET 12 OF 12  
DATE 10/1/2020  
JOB NO. 18180005-1

**SDFA**  
SPECIAL DISTRICT FINANCING  
& ADMINISTRATION  
444 WEST GRAND AVENUE  
ESCONDIDO CALIFORNIA 92025  
TELEPHONE (760) 737-9331  
FAX (760) 737-9331

**PROPOSED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 2020-1**  
**OF THE BEAUMONT UNIFIED SCHOOL DISTRICT**  
**COUNTY OF RIVERSIDE**  
**STATE OF CALIFORNIA**

LOT NO	APN	APPROV AREA	LOT NO	APN	APPROV AREA	LOT NO	APN	APPROV AREA	LOT NO	APN	APPROV AREA	LOT NO	APN	APPROV AREA	LOT NO	APN	APPROV AREA
371	414-450-010	2	425	414-473-020	2	475	414-480-010	2	527	414-480-007	2	576	414-500-033	2	631	414-480-018	2
372	414-480-019	2	424	414-470-011	2	476	414-480-011	2	528	414-480-003	2	577	414-500-034	2	632	414-480-019	2
373	414-480-020	2	423	414-475-012	2	477	414-480-012	2	529	414-480-004	2	578	414-500-035	2	633	414-480-020	2
374	414-480-021	2	422	414-470-013	2	478	414-480-013	2	530	414-480-005	2	579	414-500-036	2	634	414-480-021	2
375	414-480-022	2	421	414-475-014	2	479	414-480-014	2	531	414-480-006	2	580	414-500-037	2	635	414-480-022	2
376	414-480-023	2	420	414-470-015	2	480	414-480-015	2	532	414-480-007	2	581	414-500-038	2	636	414-480-023	2
377	414-480-024	2	419	414-475-016	2	481	414-480-016	2	533	414-480-008	2	582	414-500-039	2	637	414-480-024	2
378	414-480-025	2	418	414-470-017	2	482	414-480-017	2	534	414-480-009	2	583	414-500-040	2	638	414-480-025	2
379	414-480-026	2	417	414-475-018	2	483	414-480-018	2	535	414-480-010	2	584	414-500-041	2	639	414-480-026	2
380	414-480-027	2	416	414-470-019	2	484	414-480-019	2	536	414-480-011	2	585	414-500-042	2	640	414-480-027	2
381	414-480-028	2	415	414-475-020	2	485	414-480-020	2	537	414-480-012	2	586	414-500-043	2	641	414-480-028	2
382	414-480-029	2	414	414-470-021	2	486	414-480-021	2	538	414-480-013	2	587	414-500-044	2	642	414-480-029	2
383	414-480-030	2	413	414-475-022	2	487	414-480-022	2	539	414-480-014	2	588	414-500-045	2	643	414-480-030	2
384	414-480-031	2	412	414-470-023	2	488	414-480-023	2	540	414-480-015	2	589	414-500-046	2	644	414-480-031	2
385	414-480-032	2	411	414-475-024	2	489	414-480-024	2	541	414-480-016	2	590	414-500-047	2	645	414-480-032	2
386	414-480-033	2	410	414-470-025	2	490	414-480-025	2	542	414-480-017	2	591	414-500-048	2	646	414-480-033	2
387	414-480-034	2	409	414-475-026	2	491	414-480-026	2	543	414-480-018	2	592	414-500-049	2	647	414-480-034	2
388	414-480-035	2	408	414-470-027	2	492	414-480-027	2	544	414-480-019	2	593	414-500-050	2	648	414-480-035	2
389	414-480-036	2	407	414-475-028	2	493	414-480-028	2	545	414-480-020	2	594	414-500-051	2	649	414-480-036	2
390	414-480-037	2	406	414-470-029	2	494	414-480-029	2	546	414-480-021	2	595	414-500-052	2	650	414-480-037	2
391	414-480-038	2	405	414-475-030	2	495	414-480-030	2	547	414-480-022	2	596	414-500-053	2	651	414-480-038	2
392	414-480-039	2	404	414-470-031	2	496	414-480-031	2	548	414-480-023	2	597	414-500-054	2	652	414-480-039	2
393	414-480-040	2	403	414-475-032	2	497	414-480-032	2	549	414-480-024	2	598	414-500-055	2	653	414-480-040	2
394	414-480-041	2	402	414-470-033	2	498	414-480-033	2	550	414-480-025	2	599	414-500-056	2	654	414-480-041	2
395	414-480-042	2	401	414-475-034	2	499	414-480-034	2	551	414-480-026	2	600	414-500-057	2	655	414-480-042	2
396	414-480-043	2	400	414-470-035	2	500	414-480-035	2	552	414-480-027	2	601	414-500-058	2	656	414-480-043	2
397	414-480-044	2	399	414-475-036	2	501	414-480-036	2	553	414-480-028	2	602	414-500-059	2	657	414-480-044	2
398	414-480-045	2	398	414-470-037	2	502	414-480-037	2	554	414-480-029	2	603	414-500-060	2	658	414-480-045	2
399	414-480-046	2	397	414-475-038	2	503	414-480-038	2	555	414-480-030	2	604	414-500-061	2	659	414-480-046	2
400	414-480-047	2	396	414-470-039	2	504	414-480-039	2	556	414-480-031	2	605	414-500-062	2	660	414-480-047	2
401	414-480-048	2	395	414-475-040	2	505	414-480-040	2	557	414-480-032	2	606	414-500-063	2	661	414-480-048	2
402	414-480-049	2	394	414-470-041	2	506	414-480-041	2	558	414-480-033	2	607	414-500-064	2	662	414-480-049	2
403	414-480-050	2	393	414-475-042	2	507	414-480-042	2	559	414-480-034	2	608	414-500-065	2	663	414-480-050	2
404	414-480-051	2	392	414-470-043	2	508	414-480-043	2	560	414-480-035	2	609	414-500-066	2	664	414-480-051	2
405	414-480-052	2	391	414-475-044	2	509	414-480-044	2	561	414-480-036	2	610	414-500-067	2	665	414-480-052	2
406	414-480-053	2	390	414-470-045	2	510	414-480-045	2	562	414-480-037	2	611	414-500-068	2	666	414-480-053	2
407	414-480-054	2	389	414-475-046	2	511	414-480-046	2	563	414-480-038	2	612	414-500-069	2	667	414-480-054	2
408	414-480-055	2	388	414-470-047	2	512	414-480-047	2	564	414-480-039	2	613	414-500-070	2	668	414-480-055	2
409	414-480-056	2	387	414-475-048	2	513	414-480-048	2	565	414-480-040	2	614	414-500-071	2	669	414-480-056	2
410	414-480-057	2	386	414-470-049	2	514	414-480-049	2	566	414-480-041	2	615	414-500-072	2	670	414-480-057	2
411	414-480-058	2	385	414-475-050	2	515	414-480-050	2	567	414-480-042	2	616	414-500-073	2	671	414-480-058	2
412	414-480-059	2	384	414-470-051	2	516	414-480-051	2	568	414-480-043	2	617	414-500-074	2	672	414-480-059	2
413	414-480-060	2	383	414-475-052	2	517	414-480-052	2	569	414-480-044	2	618	414-500-075	2	673	414-480-060	2
414	414-480-061	2	382	414-470-053	2	518	414-480-053	2	570	414-480-045	2	619	414-500-076	2	674	414-480-061	2
415	414-480-062	2	381	414-475-054	2	519	414-480-054	2	571	414-480-046	2	620	414-500-077	2	675	414-480-062	2
416	414-480-063	2	380	414-470-055	2	520	414-480-055	2	572	414-480-047	2	621	414-500-078	2	676	414-480-063	2
417	414-480-064	2	379	414-475-056	2	521	414-480-056	2	573	414-480-048	2	622	414-500-079	2	677	414-480-064	2
418	414-480-065	2	378	414-470-057	2	522	414-480-057	2	574	414-480-049	2	623	414-500-080	2	678	414-480-065	2
419	414-480-066	2	377	414-475-058	2	523	414-480-058	2	575	414-480-050	2	624	414-500-081	2	679	414-480-066	2
420	414-480-067	2	376	414-470-059	2	524	414-480-059	2	576	414-480-051	2	625	414-500-082	2	680	414-480-067	2
421	414-480-068	2	375	414-475-060	2	525	414-480-060	2	577	414-480-052	2	626	414-500-083	2	681	414-480-068	2
422	414-480-069	2	374	414-470-061	2	526	414-480-061	2	578	414-480-053	2	627	414-500-084	2	682	414-480-069	2
423	414-480-070	2	373	414-475-062	2	527	414-480-062	2	579	414-480-054	2	628	414-500-085	2	683	414-480-070	2
424	414-480-071	2	372	414-470-063	2	528	414-480-063	2	580	414-480-055	2	629	414-500-086	2	684	414-480-071	2
425	414-480-072	2	371	414-475-064	2	529	414-480-064	2	581	414-480-056	2	630	414-500-087	2	685	414-480-072	2
426	414-480-073	2	370	414-470-065	2	530	414-480-065	2	582	414-480-057	2	631	414-500-088	2	686	414-480-073	2
427	414-480-074	2	369	414-475-066	2	531	414-480-066	2	583	414-480-058	2	632	414-500-089	2	687	414-480-074	2
428	414-480-075	2	368	414-470-067	2	532	414-480-067	2	584	414-480-059	2	633	414-500-090	2	688	414-480-075	2
429	414-480-076	2	367	414-475-068	2	533	414-480-068	2	585	414-480-060	2	634	414-500-091	2	689	414-480-076	2
430	414-480-077	2	366	414-470-069	2	534	414-480-069	2	586	414-480-061	2	635	414-500-092	2	690	414-480-077	2
431	414-480-078	2	365	414-475-070	2	535	414-480-070	2	587	414-480-062	2	636	414-500-093	2	691	414-480-078	2
432	414-480-079	2	364	414-470-071	2	536	414-480-071	2	588	414-480-063	2	637	414-500-094	2	692	414-480-079	2
433	414-480-080	2	363	414-475-072	2	537	414-480-072	2	589	414-480-064	2	638	414-500-095	2	693	414-480-080	2
434	414-480-081	2	362	414-470-073	2	538	414-480-073	2	590	414-480-065	2	639	414-500-096	2	694	414-480-081	2
435	414-480-082	2	361	414-475-074	2	539	414-480-074	2	591	414-480-066	2	640	414-500-097	2	695	414-480-082	2
436	414-480-083	2															

**EXHIBIT C-1**

**PROPOSED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX  
(IMPROVEMENT AREA NO. 1)**

*Attached*



RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES  
COMMUNITY FACILITIES DISTRICT NO. 2020-1  
OF THE  
BEAUMONT UNIFIED SCHOOL DISTRICT  
IMPROVEMENT AREA NO. 1

An annual Special Tax (as hereinafter defined) shall be levied on all Assessor's Parcels within Community Facilities District No. 2020-1 of the Beaumont Unified School District Improvement Area No. 1 ("CFD No. 2020-1 IA-1") and collected each Fiscal Year commencing in Fiscal Year 2020/21, in an amount determined in accordance with the terms of this Rate and Method of Apportionment of Special Taxes as described below. All of the real property within the boundaries of CFD No. 2020-1 IA-1, unless exempted by law or by the provisions hereof, shall be subject to the Special Tax for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

**"Acre" or "Acreage"** means the acreage of an Assessor's Parcel as shown on an Assessor's Parcel Map. If the acreage is not shown on an Assessor's Parcel Map, the acreage shown on the applicable Final Map, parcel map, condominium plan, or other recorded County map shall be used. If the acreage information supplied by these alternative sources is not available, or in conflict, the acreage used shall be determined by the Assistant Superintendent of Business Services.

**"Act"** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, 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. 2020-1 IA-1 for: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the School District or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs of remitting the Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the School District, CFD No. 2020-1 IA-1 or any designee thereof of complying with arbitrage rebate requirements; the costs to the School District, CFD No. 2020-1 IA-1 or any designee thereof of complying with School District's, CFD No. 2020-1 IA-1's or obligated persons' disclosure requirements associated with applicable federal and State securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to property owner and public inquiries regarding the CFD No. 2020-1 IA-1, including its Special Taxes; the cost associated with the computation of the Backup Special Tax; the costs of the School District, CFD No. 2020-1 IA-1 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from an escrow account under the terms of an Indenture; and the School District's annual administration fees and third party expenses. Administrative Expenses shall also include

amounts estimated or advanced by the School District or CFD No. 2020-1 IA-1 for any other administrative purposes of CFD No. 2020-1 IA-1, including attorney's fees, consultant's fees and other costs related to collecting delinquent Special Taxes, including commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**"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 County Assessor of the County designating parcels by Assessor's parcel number.

**"Assigned Special Tax"** means the Special Tax for each Assessor's Parcel of Developed Property, as determined in accordance with Section C.1.b below.

**"Assistant Superintendent of Business Services"** means the Assistant Superintendent of Business Services of the School District or the Chief Business Official of the School District, as appropriate, or his or her designee in consultation with the CFD Administrator.

**"Backup Special Tax"** means the Special Tax applicable to each Assessor's Parcel of Developed Property, as determined in accordance with Section C.1.c below.

**"Bonds"** means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by CFD No. 2020-1 IA-1, pursuant to the Act which are secured by a pledge of the Special Taxes.

**"CFD No. 2020-1 IA-1"** means Community Facilities District No. 2020-1 Improvement Area No. 1 of the Beaumont Unified School District.

**"City"** means the City of Beaumont, California.

**"County"** means the County of Riverside, California.

**"Developed Floor Area"** means for any Dwelling Unit, only the square footage of each Dwelling Unit, which means all square footage within the perimeter of the residential structure, but excluding any carport, walkways, garages, overhangs, enclosed patios, detached accessory structures or similar areas. For purposes of this determination, the School District, acting for CFD No. 2020-1 IA-1, may rely on the square footage of assessable space contained on the initial and any subsequent building permit(s) issued by the applicable issuing agency prior to the initial occupancy. A property owner that adds square footage after initial occupancy of a Dwelling Unit is subject to the payment of applicable School Fees.

**"Developed Property"** means, for each Fiscal Year, all Taxable Property for which a building permit for new construction was issued prior to May 1<sup>st</sup> of the prior Fiscal Year.

**"Dwelling Unit" or "DU"** means each residential dwelling unit which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units.

**“Exempt Property”** means all Assessor’s Parcels designated as being exempt from Special Taxes pursuant to Section E.

**“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.*), an applicable local ordinance or recordation of a condominium plan pursuant to California Civil Code Section 6624 that creates individual lots for which building permits may be issued without further subdivision.

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

**“Indenture”** means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time.

**“Land Use Category”** means any of the categories listed in Table I.

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

**“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. Non-Residential Property is subject to the payment of applicable School Fees.

**“Outstanding Bonds”** means all Bonds which are deemed to be outstanding under an Indenture.

**“Property Owner Association Property”** means, for each Fiscal Year, any property within the boundaries of CFD No. 2020-1 IA-1 that is owned by or irrevocably dedicated to a property owner association, including any master or sub-association as shown on the equalized roll of the County which is available on or about July 1<sup>st</sup> of the Fiscal Year provided however, that no such classification shall reduce the Acreage of all Taxable Property within CFD No. 2020-1 IA-1 to less than 32.81 Acres as described in Section E.

**“Proportionately”** means, for Developed Property, that the quotient of (i) the actual Special Tax levy less the Assigned Special Tax divided by (ii) the Backup Special Tax less the Assigned Special Tax is equal for all Assessor’s Parcels of Developed Property for which the Maximum Special Tax is derived by the application of the Backup Special Tax. For Undeveloped Property “Proportionately” means that the ratio of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is equal for all Assessor’s Parcels of Undeveloped Property. For Property Owner Association Property that is not Exempt Property and Public Property that is not Exempt Property, “Proportionately” means that the ratio of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is equal for all Assessor’s Parcels of Property Owner Association Property and Public Property.

**“Public Property”** means, for each Fiscal Year, any property within the boundaries of CFD No. 2020-1 IA-1 that is (i) used for rights-of-way or any other purpose and is owned by or irrevocably dedicated to the federal government, the State, the County, the City or any other public agency as shown on the equalized roll of the County which is available on or about July 1<sup>st</sup> of the Fiscal Year or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement as shown on the equalized roll of the County which is available on or about July 1<sup>st</sup> of the Fiscal Year, provided however, that no such classification shall reduce the Acreage of all Taxable Property within CFD No. 2020-1 IA-1 to less than 32.81 Acres as described in Section E and provided that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in a Land Use Category in accordance with its zoning or use whichever is greater.

**“Rate and Method of Apportionment”** means this “Rate and Method of Appointment of Special Taxes for Community Facilities District No. 2020-1 of the Beaumont Unified School District Improvement Area No. 1.”

**“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.

**“School District”** means the Beaumont Unified School District.

**“School Fees”** means the applicable and authorized fee being collected by the School District per assessable square foot at the time of building permit issuance.

**“Special Tax” or “Special Taxes”** means the special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property within the boundaries of CFD No. 2020-1 IA-1 in accordance with this Rate and Method of Apportionment.

**“Special Tax Requirement”** means that amount required in any Fiscal Year for CFD No. 2020-1 IA-1 to: (i) pay Administrative Expenses of CFD No. 2020-1 IA-1 as provided in this Rate and Method of Apportionment; (ii) pay debt service including sinking fund payments on all Outstanding Bonds due in the calendar year that commences in such Fiscal Year; (iii) pay periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iv) pay any amounts required to replenish any reserve funds for all Outstanding Bonds; (v) pay directly for acquisition or construction of facilities that are eligible to be financed through CFD No. 2020-1 IA-1 under the Act, as determined by the School District, so long as the inclusion of such amount does not cause an increase in the Special Tax attributable to the Undeveloped Property; (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate of Special Taxes within CFD No. 2020-1 IA-1, levied in the previous Fiscal Year if available or if not available, a reasonable rate as determined the Assistant Superintendent of Business Services, less (vii) a credit for funds available under each applicable Indenture to reduce the annual Special Tax levy, as determined by the Assistant Superintendent of Business Services.

**“State”** means the State of California.

**“Taxable Property”** means all of the Assessor’s Parcels within the boundaries of CFD No. 2020-1 IA-1 which have not been prepaid pursuant to Section I below or, which are not exempt from the Special Tax pursuant to law or Section E below.

**“Trustee”** means the trustee or fiscal agent under an Indenture.

**“Undeveloped Property”** means, for each Fiscal Year, all Taxable Property not classified as Developed Property, Property Owner Association Property or Public Property as shown on the equalized roll of the County which is available on or about July 1<sup>st</sup> of the Fiscal Year.

**“Weighted Average Interest Rate”** calculated as of the date the most recent series of Bonds were issued (including refunding Bonds) means the net interest cost of the Bonds derived by adding together all the interest payments for the term of the Bonds and dividing that sum by the sum of the amount of each Bond multiplied by the number of years such Bond is outstanding.

**B. ASSIGNMENT TO LAND USE CATEGORIES**

Each Fiscal Year, all Taxable Property within CFD No. 2020-1 IA-1 shall be classified as Developed Property, Undeveloped Property, Property Owner Association Property that is not Exempt Property or Public Property that is not Exempt Property and shall be subject to Special Taxes in accordance with this Rate and Method of Apportionment determined pursuant to Sections C and D below. If an Assessor’s Parcel of Taxable Property is not classified correctly in a Fiscal Year, then for up to twenty-four (24) months following the original levy of Special Taxes in such Fiscal Year, the classification of such Assessor’s Parcel may be corrected and an adjustment made to the Special Tax levy so that the correct amount of Special Tax is levied on such Assessor’s Parcel for such Fiscal Year.

**C. MAXIMUM SPECIAL TAX RATE**

**1. Developed Property**

**a. Maximum Special Tax**

The Maximum Special Tax for each Assessor’s Parcel of Residential Property that is classified as Developed Property shall be the greater of (i) the amount derived by application of the Assigned Special Tax or (ii) the amount derived by application of the Backup Special Tax.

b. Assigned Special Tax

The Assigned Special Tax for each Assessor's Parcel of Developed Property is shown in Table 1 below.

**TABLE 1**  
Assigned Special Taxes for Developed Property  
Fiscal Year 2020/21

Land Use Category	Taxable Unit	Developed Floor Area	Assigned Special Tax Per Taxable Unit
1 – Residential Property	DU	Less than 1,600 sq. ft.	\$801.11
2 – Residential Property	DU	1,600 sq. ft. to 1,799 sq. ft.	\$832.32
3 – Residential Property	DU	1,800 sq. ft. to 1,999 sq. ft.	\$891.62
4 – Residential Property	DU	2,000 sq. ft. to 2,199 sq. ft.	\$910.35
5 – Residential Property	DU	2,200 sq. ft. to 2,399 sq. ft.	\$930.12
6 – Residential Property	DU	2,400 sq. ft. to 2,599 sq. ft.	\$966.53
7 – Residential Property	DU	2,600 sq. ft. to 2,799 sq. ft.	\$1,002.95
8 – Residential Property	DU	2,800 sq. ft. to 2,999 sq. ft.	\$1,045.60
9 – Residential Property	DU	3,000 sq. ft. to 3,199 sq. ft.	\$1,088.26
10 – Residential Property	DU	Greater than 3,199 sq. ft.	\$1,130.91

c. Backup Special Tax

Final Tract Map Nos. 27971-4, 27971-6, and 27971-8 have been recorded and together cover all the property within CFD No. 2020-1 IA-1. The Backup Special Tax for the Assessor's Parcels of Residential Property within CFD No. 2020-1 IA-1 has been determined as calculated below. The owner of the property within Final Map Nos. 27971-4, 27971-6, and 27291-8 provided the Assistant Superintendent of Business Services a copy of the recorded Final Maps and a listing of the square footage of all lots within such Final Maps and CFD No. 2020-1 IA-1 prior to the formation of CFD No. 2020-1 IA-1.

The Backup Special Tax per Assessor's Parcel of Residential Property within the CFD No. 2020-1 IA-1 is determined by multiplying the Maximum Special Tax per Acre for Undeveloped Property of \$6,538.16 for Fiscal Year 2020/21 by the total Acreage of Taxable Property, excluding the Acreage associated with Non-Residential Property, Public Property and Property Owner's Association Property in the Final Maps included within CFD No. 2020-1 IA-1 and dividing such amount by the number of Assessor's Parcels that are or are expected to be Residential Property (i.e., the number of residential lots or dwelling units) within such Final Maps included within CFD No.

2020-1 IA-1. Table 2 below provides the calculation of the Backup Special Tax for Fiscal Year 2020/21 for CFD No. 2020-1 IA-1.

**TABLE 2**  
Backup Special Taxes  
Fiscal Year 2020/21

Map Status	Final Map Acreage of Taxable Property	Number of Residential Dwelling Units	Status of Backup Tax*	Backup Special Tax per Lot or Dwelling Unit*
Final	36.46	222	Final	(\$6,538.16 times 36.46 divided by 222 lots) \$1,073.79

\* Note: The Backup Special Tax per lot or dwelling unit shown may be modified as described below.

Notwithstanding the foregoing, if all or any portion of any of the Final Maps contained with the boundaries of CFD No. 2020-1 IA-1 described in the preceding paragraph is subsequently changed or modified, then the Backup Special Tax for each Assessor's Parcel of Residential Property in such Final Map area contained with the boundaries of CFD No. 2020-1 IA-1 that is changed or modified shall be a rate per square foot of Acreage calculated as follows:

1. Determine the total Backup Special Taxes anticipated to apply to the changed or modified Final Map area prior to the change or modification.
2. The result of paragraph 1 above shall be divided by the total Acreage of Taxable Property within such changed or modified Final Map area, excluding the Acreage associated with Non-Residential Property, Public Property and Property Owner Association Property which is ultimately expected to exist in such changed or modified Final Map area contained within the boundaries of CFD No. 2020-1 IA-1, as reasonably determined by the Assistant Superintendent of Business Services.
3. The result of paragraph 2 above shall be divided by 43,560. The result is the Backup Special Tax per square foot of Acreage which shall be applicable to Assessor's Parcels of Developed Property classified as Residential Property in such changed or modified Final Map area contained within the boundaries of CFD No. 2020-1 IA-1, subject to increases pursuant to Section C.1.d.

d. Escalation

Each July 1<sup>st</sup>, commencing July 1, 2021, the Assigned Special Taxes and the Backup Special Tax shall both increase annually by two percent (2%) from the amount established in the prior Fiscal Year.

**2. Undeveloped Property, Property Owner Association Property and Public Property**

a. Maximum Special Tax

The Maximum Special Tax for Undeveloped Property, Property Owner Association Property and Public Property that is not Exempt Property within CFD No. 2020-1 IA-1 shall be \$6,538.16 per Acre for Fiscal Year 2020/21.

b. Escalation

Each July 1<sup>st</sup>, commencing July 1<sup>st</sup> of 2021, the Maximum Special Tax for Undeveloped Property, Property Owner Association Property and Public Property that is not Exempt Property shall increase annually by two percent (2%) from the amount established in the prior Fiscal Year.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2020/21 and for each following Fiscal Year, the Special Taxes shall be levied within CFD No. 2020-1 IA-1 in an amount sufficient to satisfy the Special Tax Requirement as follows:

First: The Special Tax shall be levied on each Assessor's Parcel of Developed Property in an amount equal to the applicable Assigned Special Tax;

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 in an amount up to 100% of the Maximum Special Tax for Undeveloped Property to satisfy the Special Tax Requirement; and

Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two steps have been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Public Property and Property Owner Association Property which is not Exempt Property at up to 100% of the Maximum Special Tax for Property Owner Association Property and Public Property to satisfy the Special Tax Requirement; and

Fourth: If additional moneys are needed to satisfy the Special Tax Requirement after the first three steps have been completed, the levy of the Special Tax on each Assessor's Parcel of Developed Property for which the Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased Proportionately from the Assigned Special Tax up to the Maximum Special Tax for each Assessor Parcel of Developed Property.



E. EXEMPTIONS

Any Assessor's Parcel within the boundaries of CFD No. 2020-1 IA-1 that is owned or irrevocably dedicated to a public agency as of the date of formation of CFD No. 2020-1 IA-1 shall be classified as Exempt Property and shall be exempt from the Special Tax in accordance with Section 53340 of the Act. The total Acreage of Taxable Property within CFD No. 2020-1 IA-1 has been determined to be equal to 36.46 Acres as of the date of formation of CFD No. 2020-1 IA-1.

Tax exempt status will be irrevocably assigned by the Assistant Superintendent of Business Services in the chronological order in which property becomes Public Property or Property Owner Association Property provided however, that no such classification shall reduce the Acreage of all Taxable Property within CFD No. 2020-1 IA-1 to less than 32.81 Acres. Public Property or Property Owner Association Property that would, if designated as Exempt Property, cause the Acreage of all Taxable Property to be less than 32.81 Acres shall be required to either (i) prepay the Special Tax for such property in full at the then applicable rate per Acre for Property Owner Association Property or Public Property applied to the Acres of such property, which resulting amount is to be used as the Assigned Special Tax in the calculation of the prepayment pursuant to Section I.1 or (ii) be subject to taxation pursuant to the third step of Section D.

F. APPEAL

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Assistant Superintendent of Business Services not later than twenty-four (24) months after having paid the first installment of the Special Tax that is disputed. The reissuance or cancellation of a building permit is not an eligible reason for appeal. The Assistant Superintendent of Business Services shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount or application of the Special Tax, and rule on the appeal. If the Assistant Superintendent of Business Service's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, the Assistant Superintendent of Business Services shall take any of the following actions, in order of priority, in order to correct the error; provided, however no action shall be taken that would cause a default under an Indenture:

- (i) amend the Special Tax levy for the current fiscal year prior to the payment date;
- (ii) require CFD No. 2020-1 IA-1 to reimburse the property owner the amount of the overpayment to the extent of available funds of CFD No. 2020-1 IA-1 and only for the preceding fiscal year; or
- (iii) grant a credit against, eliminate or reduce the future Special Taxes levied on the property owner's property within CFD No. 2020-1 IA-1 in the amount of the overpayment.

G. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2020-1 IA-1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. ASSIGNED SPECIAL TAX REMAINDER FROM DEVELOPED PROPERTY

In any Fiscal Year, when proceeds of Assigned Special Taxes from Developed Property are greater than the sum of (1) the principal and interest due on all Bonds to be paid with such proceeds, (2) the amount required to replenish all reserve funds to the reserve requirement and (3) the Administrative Expenses to be paid with such proceeds, such remaining amount(s) shall be available to the School District for application in accordance with each applicable Indenture and the School District shall use such proceeds for the acquisition, construction or financing school facilities in accordance with the Act and other applicable law.

I. PREPAYMENT OF SPECIAL TAX

**1. Prepayment in Full**

The Maximum Special Tax obligation may only be prepaid and permanently satisfied for an Assessor's Parcel of Developed Property, Undeveloped Property for which a building permit has been issued, and Public Property and/or Property Owner's Association Property that is not Exempt Property pursuant to Section E. The prepayment amount for an Assessor's Parcel of Undeveloped Property for which a building permit has been issued shall be based on the Assigned Special Tax for the applicable Land Use Category shown in Table 1 based on the building permit issued for such Assessor's Parcel and the then current Special Tax rates. The Maximum Special Tax obligation applicable to such Assessor's Parcel may be fully prepaid and the obligation to pay the Special Tax for such Assessor's Parcel permanently satisfied as described herein; provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Maximum Special Tax obligation shall provide the Assistant Superintendent of Business Services with written notice of intent to prepay, and within five (5) days of receipt of such notice, the Assistant Superintendent of Business Services shall notify such owner of the amount of the non-refundable deposit determined to cover the cost to be incurred by CFD No. 2020-1 IA-1 in calculating the proper amount of a prepayment. Within fifteen (15) days of receipt of such non-refundable deposit, the Assistant Superintendent of Business Services shall notify such owner of the prepayment amount of such Assessor's Parcel.

- a) The prepayment amount for an Assessor's Parcel will be equal to the present value of the Assigned Special Tax of such Assessor's Parcel and the amount determined

pursuant to Section I.1.c., if applicable, using a discount rate equal to 5.00% prior to the Issuance of Bonds or the Weighted Average Interest Rate after the issuance of Bonds and the lesser of (i) the remaining term for which the Special Tax may be levied pursuant to Section J or (ii) 30 years. Special Taxes that have already been levied as of the date of the prepayment shall not be considered in the calculations made pursuant to this Section I.1.

- b) A reasonable administrative fee (net of the non-refundable deposit) for determining such prepayment and the call premium, if any, as provided in the Indenture shall be added to the amount determined in Section I.1.a. to determine the total prepayment amount due.
- c) If at the date of the prepayment calculation all or a portion of the Backup Special Tax is being levied as a result of the total Residential Property within CFD No. 2020-1 IA-1 being less than the total estimated Residential Property that was assumed when the Bonds were issued as determined by the Assistant Superintendent of Business Services, that portion of the Backup Special Tax being levied in excess of the Assigned Special Tax for the Assessor's Parcel which is seeking the prepayment shall be added to the Assigned Special Tax in Section I.1.a. (before calculating the present value) for purposes of calculating the prepayment amount.
- d) The prepayment amount shall, prior to the issuance of Bonds and after reduction for administrative expenses, be deposited into a separate account held with the School District and disbursed to fund facilities authorized by CFD No. 2020-1 IA-1 and in accordance with the school facilities mitigation agreement and joint community facilities agreement approved by the School District related to CFD No. 2020-1 IA-1, and after the issuance of Bonds be deposited into the applicable accounts or funds established pursuant to the Indenture.

Upon cash payment of the prepayment amount due pursuant to the above and upon owner providing confirmation from the County to the Assistant Superintendent of Business Services that all prior and current Fiscal Year's Special Taxes, including any delinquency penalties and interest, for such Assessor's Parcel has been paid, the School District shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Special Taxes and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Special Tax shall cease.

Notwithstanding the foregoing, no Special Tax prepayment shall be allowed unless the amount of Maximum Special Taxes that may be levied on Taxable Property both prior to and after the proposed prepayment is at least 1.1 times the maximum annual debt service on all Outstanding Bonds.

Notwithstanding any of the foregoing, the Special Tax for an Assessor's Parcel shall be deemed to be prepaid in whole on the date on which a notice of special tax lien is recorded against the Assessor's Parcel showing that such Assessor's Parcel has been included in a separate Community Facilities District of the Beaumont Unified School District. Upon such

occurrence the School District shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Special Taxes and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Special Tax shall cease.

**2. Prepayment in Part**

The Maximum Special Tax on an Assessor's Parcel of Developed Property or an Assessor's Parcel of Undeveloped Property for which a building permit has been issued may be partially prepaid, provided an Assessor's Parcel of Developed Property may only be partially prepaid prior to or concurrent with the close of escrow of a sale to the initial homebuyer. The amount of the prepayment shall be calculated as in Section 1.1; except that a partial prepayment shall be calculated according to the following formula:

$$PP = (P_E \times F) + G$$

These terms have the following meaning:

- PP = the partial prepayment amount
- P<sub>E</sub> = the prepayment amount calculated according to Section 1.1.a., and the call premium, if any, as determined by Section 1.1.b.
- F = the percent by which the owner of the Assessor's Parcel(s) is partially prepaying the Maximum Special Tax.
- G = the administrative fee determined in Section 1.1.b.

The owner of an Assessor's Parcel who desires to partially prepay the Maximum Special Tax shall notify the Assistant Superintendent of Business Services of (i) such owner's intent to partially prepay the Maximum Special Tax, and (ii) the percentage by which the Maximum Special Tax shall be prepaid, and within five (5) days of receipt of such notice, the Assistant Superintendent of Business Services shall notify such owner of the amount of the non-refundable deposit determined to cover the cost to be incurred by CFD No. 2020-1 IA-1 in calculating the proper amount of a partial prepayment. Within fifteen (15) days of receipt of such non-refundable deposit, the Assistant Superintendent of Business Services shall notify such owner of the partial prepayment amount of such Assessor's Parcel.

With respect to any Assessor's Parcel that is partially prepaid, the Assistant Superintendent of Business Services shall (i) distribute the funds remitted pursuant to Section 1.1.d, and (ii) indicate in the records of CFD No. 2020-1 IA-1 that there has been a partial prepayment of the Maximum Special Tax and that a portion of the Assigned Special Tax and Backup Special Tax equal to the outstanding percentage (1.00 - F) of the Assigned Special Tax and Backup Special Tax shall continue to be authorized to be levied on such Assessor's Parcel pursuant to Section D.

J. TERM OF THE SPECIAL TAX

The Special Tax shall be levied annually on an Assessor's Parcel of Taxable Property for a maximum of thirty-five (35) years from the first levy of the Special Tax on such Assessor's Parcel as Developed Property.

K. PURPOSE OF THE SPECIAL TAXES

A summary of the proposed facilities to be financed include elementary, middle, and high school buildings; special education facilities and transportation facilities, as well as central administration and support facilities as needed and applicable, together with land and all necessary equipment including technology improvements, equipment and personal property of the School District, together with an estimated useful life of five (5) years or longer to serve the properties and students within CFD 2020-1 IA-1 and the School District. The authorized facilities are detailed in the Resolution of Intention to Establish CFD 2020-1 IA-1 approved by the School District related to CFD No. 2020-1 IA-1.

**EXHIBIT C-2**

**PROPOSED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX  
(IMPROVEMENT AREA NO. 2)**

*Attached*

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES  
COMMUNITY FACILITIES DISTRICT NO. 2020-1  
OF THE  
BEAUMONT UNIFIED SCHOOL DISTRICT  
IMPROVEMENT AREA NO. 2

An annual Special Tax (as hereinafter defined) shall be levied on all Assessor's Parcels within Community Facilities District No. 2020-1 of the Beaumont Unified School District Improvement Area No. 2 ("CFD No. 2020-1 IA-2") and collected each Fiscal Year commencing in Fiscal Year 2020/21, in an amount determined in accordance with the terms of this Rate and Method of Apportionment of Special Taxes as described below. All of the real property within the boundaries of CFD No. 2020-1 IA-2, unless exempted by law or by the provisions hereof, shall be subject to the Special Tax for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

**"Acre" or "Acreage"** means the acreage of an Assessor's Parcel as shown on an Assessor's Parcel Map. If the acreage is not shown on an Assessor's Parcel Map, the acreage shown on the applicable Final Map, parcel map, condominium plan, or other recorded County map shall be used. If the acreage information supplied by these alternative sources is not available, or in conflict, the acreage used shall be determined by the Assistant Superintendent of Business Services.

**"Act"** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, 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. 2020-1 IA-2 for: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the School District or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs of remitting the Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the School District, CFD No. 2020-1 IA-2 or any designee thereof of complying with arbitrage rebate requirements; the costs to the School District, CFD No. 2020-1 IA-2 or any designee thereof of complying with School District's, CFD No. 2020-1 IA-2's or obligated persons' disclosure requirements associated with applicable federal and State securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to property owner and public inquiries regarding the CFD No. 2020-1 IA-2, including its Special Taxes; the cost associated with the computation of the Backup Special Tax; the costs of the School District, CFD No. 2020-1 IA-2 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from an escrow account under the terms of an Indenture; and the School District's annual administration fees and third party expenses. Administrative Expenses shall also include

amounts estimated or advanced by the School District or CFD No. 2020-1 IA-2 for any other administrative purposes of CFD No. 2020-1 IA-2, including attorney's fees, consultant's fees and other costs related to collecting delinquent Special Taxes, including commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**"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 County Assessor of the County designating parcels by Assessor's parcel number.

**"Assigned Special Tax"** means the Special Tax for each Assessor's Parcel of Developed Property, as determined in accordance with Section C.1.b below.

**"Assistant Superintendent of Business Services"** means the Assistant Superintendent of Business Services of the School District or the Chief Business Official of the School District, as appropriate, or his or her designee in consultation with the CFD Administrator.

**"Backup Special Tax"** means the Special Tax applicable to each Assessor's Parcel of Developed Property, as determined in accordance with Section C.1.c below.

**"Bonds"** means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by CFD No. 2020-1 IA-2, pursuant to the Act which are secured by a pledge of the Special Taxes.

**"CFD No. 2020-1 IA-2"** means Community Facilities District No. 2020-1 Improvement Area No. 2 of the Beaumont Unified School District.

**"City"** means the City of Beaumont, California.

**"County"** means the County of Riverside, California.

**"Developed Floor Area"** means for any Dwelling Unit, only the square footage of each Dwelling Unit, which means all square footage within the perimeter of the residential structure, but excluding any carport, walkways, garages, overhangs, enclosed patios, detached accessory structures or similar areas. For purposes of this determination, the School District, acting for CFD No. 2020-1 IA-2, may rely on the square footage of assessable space contained on the initial and any subsequent building permit(s) issued by the applicable issuing agency prior to the initial occupancy. A property owner that adds square footage after initial occupancy of a Dwelling Unit is subject to the payment of applicable School Fees.

**"Developed Property"** means, for each Fiscal Year, all Taxable Property for which a building permit for new construction was issued prior to May 1<sup>st</sup> of the prior Fiscal Year.

**"Dwelling Unit" or "DU"** means each residential dwelling unit which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units.



**“Exempt Property”** means all Assessor’s Parcels designated as being exempt from Special Taxes pursuant to Section E.

**“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.*), an applicable local ordinance or recordation of a condominium plan pursuant to California Civil Code Section 6624 that creates individual lots for which building permits may be issued without further subdivision.

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

**“Indenture”** means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time.

**“Land Use Category”** means any of the categories listed in Table 1.

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

**“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. Non-Residential Property is subject to the payment of applicable School Fees.

**“Outstanding Bonds”** means all Bonds which are deemed to be outstanding under an Indenture.

**“Property Owner Association Property”** means, for each Fiscal Year, any property within the boundaries of CFD No. 2020-1 IA-2 that is owned by or irrevocably dedicated to a property owner association, including any master or sub-association as shown on the equalized roll of the County which is available on or about July 1<sup>st</sup> of the Fiscal Year provided however, that no such classification shall reduce the Acreage of all Taxable Property within CFD No. 2020-1 IA-2 to less than 62.63 Acres as described in Section E.

**“Proportionately”** means, for Developed Property, that the quotient of (i) the actual Special Tax levy less the Assigned Special Tax divided by (ii) the Backup Special Tax less the Assigned Special Tax is equal for all Assessor’s Parcels of Developed Property for which the Maximum Special Tax is derived by the application of the Backup Special Tax. For Undeveloped Property “Proportionately” means that the ratio of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is equal for all Assessor’s Parcels of Undeveloped Property. For Property Owner Association Property that is not Exempt Property and Public Property that is not Exempt Property, “Proportionately” means that the ratio of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is equal for all Assessor’s Parcels of Property Owner Association Property and Public Property.

**“Public Property”** means, for each Fiscal Year, any property within the boundaries of CFD No. 2020-1 IA-2 that is (i) used for rights-of-way or any other purpose and is owned by or irrevocably dedicated to the federal government, the State, the County, the City or any other public agency as shown on the equalized roll of the County which is available on or about July 1<sup>st</sup> of the Fiscal Year or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement as shown on the equalized roll of the County which is available on or about July 1<sup>st</sup> of the Fiscal Year, provided however, that no such classification shall reduce the Acreage of all Taxable Property within CFD No. 2020-1 IA-2 to less than 62.63 Acres as described in Section E and provided that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in a Land Use Category in accordance with its zoning or use whichever is greater.

**“Rate and Method of Apportionment”** means this “Rate and Method of Appointment of Special Taxes for Community Facilities District No. 2020-1 of the Beaumont Unified School District Improvement Area No. 2.”

**“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.

**“School District”** means the Beaumont Unified School District.

**“School Fees”** means the applicable and authorized fee being collected by the School District per assessable square foot at the time of building permit issuance.

**“Special Tax” or “Special Taxes”** means the special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property within the boundaries of CFD No. 2020-1 IA-2 in accordance with this Rate and Method of Apportionment.

**“Special Tax Requirement”** means that amount required in any Fiscal Year for CFD No. 2020-1 IA-2 to: (i) pay Administrative Expenses of CFD No. 2020-1 IA-2 as provided in this Rate and Method of Apportionment; (ii) pay debt service including sinking fund payments on all Outstanding Bonds due in the calendar year that commences in such Fiscal Year; (iii) pay periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iv) pay any amounts required to replenish any reserve funds for all Outstanding Bonds; (v) pay directly for acquisition or construction of facilities that are eligible to be financed through CFD No. 2020-1 IA-2 under the Act, as determined by the School District, so long as the inclusion of such amount does not cause an increase in the Special Tax attributable to the Undeveloped Property; (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate of Special Taxes within CFD No. 2020-1 IA-2, levied in the previous Fiscal Year if available or if not available, a reasonable rate as determined the Assistant Superintendent of Business Services, less (vii) a credit for funds available under each applicable Indenture to reduce the annual Special Tax levy, as determined by the Assistant Superintendent of Business Services.

“**State**” means the State of California.

“**Taxable Property**” means all of the Assessor’s Parcels within the boundaries of CFD No. 2020-1 1A-2 which have not been prepaid pursuant to Section I below or, which are not exempt from the Special Tax pursuant to law or Section E below.

“**Trustee**” means the trustee or fiscal agent under an Indenture.

“**Undeveloped Property**” means, for each Fiscal Year, all Taxable Property not classified as Developed Property, Property Owner Association Property or Public Property as shown on the equalized roll of the County which is available on or about July 1<sup>st</sup> of the Fiscal Year.

“**Weighted Average Interest Rate**” calculated as of the date the most recent series of Bonds were issued (including refunding Bonds) means the net interest cost of the Bonds derived by adding together all the interest payments for the term of the Bonds and dividing that sum by the sum of the amount of each Bond multiplied by the number of years such Bond is outstanding.

**B. ASSIGNMENT TO LAND USE CATEGORIES**

Each Fiscal Year, all Taxable Property within CFD No. 2020-1 1A-2 shall be classified as Developed Property, Undeveloped Property, Property Owner Association Property that is not Exempt Property or Public Property that is not Exempt Property and shall be subject to Special Taxes in accordance with this Rate and Method of Apportionment determined pursuant to Sections C and D below. If an Assessor’s Parcel of Taxable Property is not classified correctly in a Fiscal Year, then for up to twenty-four (24) months following the original levy of Special Taxes in such Fiscal Year, the classification of such Assessor’s Parcel may be corrected and an adjustment made to the Special Tax levy so that the correct amount of Special Tax is levied on such Assessor’s Parcel for such Fiscal Year.

**C. MAXIMUM SPECIAL TAX RATE**

**1. Developed Property**

**a. Maximum Special Tax**

The Maximum Special Tax for each Assessor’s Parcel of Residential Property that is classified as Developed Property shall be the greater of (i) the amount derived by application of the Assigned Special Tax or (ii) the amount derived by application of the Backup Special Tax.

b. Assigned Special Tax

The Assigned Special Tax for each Assessor's Parcel of Developed Property is shown in Table 1 below.

**TABLE 1**  
Assigned Special Taxes for Developed Property  
Fiscal Year 2020/21

Land Use Category	Taxable Unit	Developed Floor Area	Assigned Special Tax Per Taxable Unit
1 – Residential Property	DU	Less than 1,600 sq. ft.	\$852.09
2 – Residential Property	DU	1,600 sq. ft. to 1,799 sq. ft.	\$883.30
3 – Residential Property	DU	1,800 sq. ft. to 1,999 sq. ft.	\$947.80
4 – Residential Property	DU	2,000 sq. ft. to 2,199 sq. ft.	\$992.54
5 – Residential Property	DU	2,200 sq. ft. to 2,399 sq. ft.	\$996.70
6 – Residential Property	DU	2,400 sq. ft. to 2,599 sq. ft.	\$1,039.36
7 – Residential Property	DU	2,600 sq. ft. to 2,799 sq. ft.	\$1,082.02
8 – Residential Property	DU	2,800 sq. ft. to 2,999 sq. ft.	\$1,129.87
9 – Residential Property	DU	3,000 sq. ft. to 3,199 sq. ft.	\$1,178.77
10 – Residential Property	DU	Greater than 3,199 sq. ft.	\$1,226.63

c. Backup Special Tax

Final Tract Map Nos. 27971-7, 27971-9, 27971-10, 27971-11 and 27971-12 have been recorded and together cover all the property within CFD No. 2020-1 IA-2. The Backup Special Tax for the Assessor's Parcels of Residential Property within CFD No. 2020-1 IA-2 has been determined as calculated below. The owner of the property within Final Map Nos. 27971-7, 27971-9, 27971-10, 27971-11 and 27971-12 provided the Assistant Superintendent of Business Services a copy of the recorded Final Maps and a listing of the square footage of all lots within such Final Maps and CFD No. 2020-1 IA-2 prior to the formation of CFD No. 2020-1 IA-2.

The Backup Special Tax per Assessor's Parcel of Residential Property within the CFD No. 2020-1 IA-2 is determined by multiplying the Maximum Special Tax per Acre for Undeveloped Property of \$6,935.77 for Fiscal Year 2020/21 by the total Acreage of Taxable Property, excluding the Acreage associated with Non-Residential Property, Public Property and Property Owner's Association Property in the Final Maps included within CFD No. 2020-1 IA-2 and dividing such amount by the number of Assessor's Parcels that are or are expected to be Residential Property (i.e., the number of residential lots or dwelling units) within such Final Maps included within CFD No.

2020-1 IA-2. Table 2 below provides the calculation of the Backup Special Tax for Fiscal Year 2020/21 for CFD No. 2020-1 IA-2.

**TABLE 2**  
**Backup Special Taxes**  
**Fiscal Year 2020/21**

Map Status	Final Map Acreage of Taxable Property	Number of Residential Dwelling Units	Status of Backup Tax*	Backup Special Tax per Lot or Dwelling Unit*
Final	69.59	429	Final	(\$6,935.77 times 69.59 divided by 429 lots) \$1,125.08

\* Note: The Backup Special Tax per lot or dwelling unit shown may be modified as described below.

Notwithstanding the foregoing, if all or any portion of any of the Final Maps contained with the boundaries of CFD No. 2020-1 IA-2 described in the preceding paragraph is subsequently changed or modified, then the Backup Special Tax for each Assessor's Parcel of Residential Property in such Final Map area contained with the boundaries of CFD No. 2020-1 IA-2 that is changed or modified shall be a rate per square foot of Acreage calculated as follows:

1. Determine the total Backup Special Taxes anticipated to apply to the changed or modified Final Map area prior to the change or modification.
2. The result of paragraph 1 above shall be divided by the total Acreage of Taxable Property within such changed or modified Final Map area, excluding the Acreage associated with Non-Residential Property, Public Property and Property Owner Association Property which is ultimately expected to exist in such changed or modified Final Map area contained within the boundaries of CFD No. 2020-1 IA-2, as reasonably determined by the Assistant Superintendent of Business Services.
3. The result of paragraph 2 above shall be divided by 43,560. The result is the Backup Special Tax per square foot of Acreage which shall be applicable to Assessor's Parcels of Developed Property classified as Residential Property in such changed or modified Final Map area contained within the boundaries of CFD No. 2020-1 IA-2, subject to increases pursuant to Section C.1.d.

d. Escalation

Each July 1<sup>st</sup>, commencing July 1, 2021, the Assigned Special Taxes and the Backup Special Tax shall both increase annually by two percent (2%) from the amount established in the prior Fiscal Year.

**2. Undeveloped Property, Property Owner Association Property and Public Property**

a. Maximum Special Tax

The Maximum Special Tax for Undeveloped Property, Property Owner Association Property and Public Property that is not Exempt Property within CFD No. 2020-1 IA-2 shall be \$6,935.77 per Acre for Fiscal Year 2020/21.

b. Escalation

Each July 1<sup>st</sup>, commencing July 1<sup>st</sup> of 2021, the Maximum Special Tax for Undeveloped Property, Property Owner Association Property and Public Property that is not Exempt Property shall increase annually by two percent (2%) from the amount established in the prior Fiscal Year.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2020/21 and for each following Fiscal Year, the Special Taxes shall be levied within CFD No. 2020-1 IA-2 in an amount sufficient to satisfy the Special Tax Requirement as follows:

First: The Special Tax shall be levied on each Assessor's Parcel of Developed Property in an amount equal to the applicable Assigned Special Tax;

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 in an amount up to 100% of the Maximum Special Tax for Undeveloped Property to satisfy the Special Tax Requirement; and

Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two steps have been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Public Property and Property Owner Association Property which is not Exempt Property at up to 100% of the Maximum Special Tax for Property Owner Association Property and Public Property to satisfy the Special Tax Requirement; and

Fourth: If additional moneys are needed to satisfy the Special Tax Requirement after the first three steps have been completed, the levy of the Special Tax on each Assessor's Parcel of Developed Property for which the Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased Proportionately from the Assigned Special Tax up to the Maximum Special Tax for each Assessor Parcel of Developed Property.

E. EXEMPTIONS

Any Assessor's Parcel within the boundaries of CFD No. 2020-1 IA-2 that is owned or irrevocably dedicated to a public agency as of the date of formation of CFD No. 2020-1 IA-2 shall be classified as Exempt Property and shall be exempt from the Special Tax in accordance with Section 53340 of the Act. The total Acreage of Taxable Property within CFD No. 2020-1 IA-2 has been determined to be equal to 69.59 Acres as of the date of formation of CFD No. 2020-1 IA-2.

Tax exempt status will be irrevocably assigned by the Assistant Superintendent of Business Services in the chronological order in which property becomes Public Property or Property Owner Association Property provided however, that no such classification shall reduce the Acreage of all Taxable Property within CFD No. 2020-1 IA-2 to less than 62.63 Acres. Public Property or Property Owner Association Property that would, if designated as Exempt Property, cause the Acreage of all Taxable Property to be less than 62.63 Acres shall be required to either (i) prepay the Special Tax for such property in full at the then applicable rate per Acre for Property Owner Association Property or Public Property applied to the Acres of such property, which resulting amount is to be used as the Assigned Special Tax in the calculation of the prepayment pursuant to Section I.1 or (ii) be subject to taxation pursuant to the third step of Section D.

F. APPEAL

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Assistant Superintendent of Business Services not later than twenty-four (24) months after having paid the first installment of the Special Tax that is disputed. The reissuance or cancellation of a building permit is not an eligible reason for appeal. The Assistant Superintendent of Business Services shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount or application of the Special Tax, and rule on the appeal. If the Assistant Superintendent of Business Service's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, the Assistant Superintendent of Business Services shall take any of the following actions, in order of priority, in order to correct the error; provided, however no action shall be taken that would cause a default under an Indenture:

- (i) amend the Special Tax levy for the current fiscal year prior to the payment date;
- (ii) require CFD No. 2020-1 IA-2 to reimburse the property owner the amount of the overpayment to the extent of available funds of CFD No. 2020-1 IA-2 and only for the preceding fiscal year; or
- (iii) grant a credit against, eliminate or reduce the future Special Taxes levied on the property owner's property within CFD No. 2020-1 IA-2 in the amount of the overpayment.

G. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2020-1 IA-2 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. ASSIGNED SPECIAL TAX REMAINDER FROM DEVELOPED PROPERTY

In any Fiscal Year, when proceeds of Assigned Special Taxes from Developed Property are greater than the sum of (1) the principal and interest due on all Bonds to be paid with such proceeds, (2) the amount required to replenish all reserve funds to the reserve requirement and (3) the Administrative Expenses to be paid with such proceeds, such remaining amount(s) shall be available to the School District for application in accordance with each applicable Indenture and the School District shall use such proceeds for the acquisition, construction or financing school facilities in accordance with the Act and other applicable law.

I. PREPAYMENT OF SPECIAL TAX

1. Prepayment in Full

The Maximum Special Tax obligation may only be prepaid and permanently satisfied for an Assessor's Parcel of Developed Property, Undeveloped Property for which a building permit has been issued, and Public Property and/or Property Owner's Association Property that is not Exempt Property pursuant to Section E. The prepayment amount for an Assessor's Parcel of Undeveloped Property for which a building permit has been issued shall be based on the Assigned Special Tax for the applicable Land Use Category shown in Table 1 based on the building permit issued for such Assessor's Parcel and the then current Special Tax rates. The Maximum Special Tax obligation applicable to such Assessor's Parcel may be fully prepaid and the obligation to pay the Special Tax for such Assessor's Parcel permanently satisfied as described herein; provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Maximum Special Tax obligation shall provide the Assistant Superintendent of Business Services with written notice of intent to prepay, and within five (5) days of receipt of such notice, the Assistant Superintendent of Business Services shall notify such owner of the amount of the non-refundable deposit determined to cover the cost to be incurred by CFD No. 2020-1 IA-2 in calculating the proper amount of a prepayment. Within fifteen (15) days of receipt of such non-refundable deposit, the Assistant Superintendent of Business Services shall notify such owner of the prepayment amount of such Assessor's Parcel.

- a) The prepayment amount for an Assessor's Parcel will be equal to the present value of the Assigned Special Tax of such Assessor's Parcel and the amount determined



pursuant to Section I.1.c., if applicable, using a discount rate equal to 5.00% prior to the Issuance of Bonds or the Weighted Average Interest Rate after the issuance of Bonds and the lesser of (i) the remaining term for which the Special Tax may be levied pursuant to Section J or (ii) 30 years. Special Taxes that have already been levied as of the date of the prepayment shall not be considered in the calculations made pursuant to this Section I.1.

- b) A reasonable administrative fee (net of the non-refundable deposit) for determining such prepayment and the call premium, if any, as provided in the Indenture shall be added to the amount determined in Section I.1.a. to determine the total prepayment amount due.
- c) If at the date of the prepayment calculation all or a portion of the Backup Special Tax is being levied as a result of the total Residential Property within CFD No. 2020-1 IA-2 being less than the total estimated Residential Property that was assumed when the Bonds were issued as determined by the Assistant Superintendent of Business Services, that portion of the Backup Special Tax being levied in excess of the Assigned Special Tax for the Assessor's Parcel which is seeking the prepayment shall be added to the Assigned Special Tax in Section I.1.a. (before calculating the present value) for purposes of calculating the prepayment amount.
- d) The prepayment amount shall, prior to the issuance of Bonds and after reduction for administrative expenses, be deposited into a separate account held with the School District and disbursed to fund facilities authorized by CFD No. 2020-1 IA-2 and in accordance with the school facilities mitigation agreement and joint community facilities agreement approved by the School District related to CFD No. 2020-1 IA-2, and after the issuance of Bonds be deposited into the applicable accounts or funds established pursuant to the Indenture.

Upon cash payment of the prepayment amount due pursuant to the above and upon owner providing confirmation from the County to the Assistant Superintendent of Business Services that all prior and current Fiscal Year's Special Taxes, including any delinquency penalties and interest, for such Assessor's Parcel has been paid, the School District shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Special Taxes and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Special Tax shall cease.

Notwithstanding the foregoing, no Special Tax prepayment shall be allowed unless the amount of Maximum Special Taxes that may be levied on Taxable Property both prior to and after the proposed prepayment is at least 1.1 times the maximum annual debt service on all Outstanding Bonds.

Notwithstanding any of the foregoing, the Special Tax for an Assessor's Parcel shall be deemed to be prepaid in whole on the date on which a notice of special tax lien is recorded against the Assessor's Parcel showing that such Assessor's Parcel has been included in a separate Community Facilities District of the Beaumont Unified School District. Upon such

occurrence the School District shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Special Taxes and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Special Tax shall cease.

## **2. Prepayment in Part**

The Maximum Special Tax on an Assessor's Parcel of Developed Property or an Assessor's Parcel of Undeveloped Property for which a building permit has been issued may be partially prepaid, provided an Assessor's Parcel of Developed Property may only be partially prepaid prior to or concurrent with the close of escrow of a sale to the initial homebuyer. The amount of the prepayment shall be calculated as in Section 1.1; except that a partial prepayment shall be calculated according to the following formula:

$$PP = (P_E \times F) + G$$

These terms have the following meaning:

- PP = the partial prepayment amount
- P<sub>E</sub> = the prepayment amount calculated according to Section 1.1.a., and the call premium, if any, as determined by Section 1.1.b.
- F = the percent by which the owner of the Assessor's Parcel(s) is partially prepaying the Maximum Special Tax.
- G = the administrative fee determined in Section 1.1.b.

The owner of an Assessor's Parcel who desires to partially prepay the Maximum Special Tax shall notify the Assistant Superintendent of Business Services of (i) such owner's intent to partially prepay the Maximum Special Tax, and (ii) the percentage by which the Maximum Special Tax shall be prepaid, and within five (5) days of receipt of such notice, the Assistant Superintendent of Business Services shall notify such owner of the amount of the non-refundable deposit determined to cover the cost to be incurred by CFD No. 2020-1 IA-2 in calculating the proper amount of a partial prepayment. Within fifteen (15) days of receipt of such non-refundable deposit, the Assistant Superintendent of Business Services shall notify such owner of the partial prepayment amount of such Assessor's Parcel.

With respect to any Assessor's Parcel that is partially prepaid, the Assistant Superintendent of Business Services shall (i) distribute the funds remitted pursuant to Section 1.1.d. and (ii) indicate in the records of CFD No. 2020-1 IA-2 that there has been a partial prepayment of the Maximum Special Tax and that a portion of the Assigned Special Tax and Backup Special Tax equal to the outstanding percentage (1.00 - F) of the Assigned Special Tax and Backup Special Tax shall continue to be authorized to be levied on such Assessor's Parcel pursuant to Section D.

## **J. TERM OF THE SPECIAL TAX**

The Special Tax shall be levied annually on an Assessor's Parcel of Taxable Property for a maximum of thirty-five (35) years from the first levy of the Special Tax on such Assessor's Parcel as Developed Property.

**K. PURPOSE OF THE SPECIAL TAXES**

A summary of the proposed facilities to be financed include elementary, middle, and high school buildings; special education facilities and transportation facilities, as well as central administration and support facilities as needed and applicable, together with land and all necessary equipment including technology improvements, equipment and personal property of the School District, together with an estimated useful life of five (5) years or longer to serve the properties and students within CFD 2020-1 IA-2 and the School District. The authorized facilities are detailed in the Resolution of Intention to Establish CFD 2020-1 IA-2 approved by the School District related to CFD No. 2020-1 IA-2.