



# CITY OF BEAUMONT

## Public Hearing Report



Community Facilities District No. 2025-S  
(Public Services)

December 16, 2025

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## Background

On November 4, 2025, the City Council of the City of Beaumont (the “City”), adopted a Resolution of Intention to form Community Facilities District No. 2025-S (Public Services) of the City of Beaumont (the “CFD No. 2025-S” or “District”), Resolution No. 2025-63, pursuant to the provisions of the “Mello-Roos Community Facilities Act of 1982”, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California, (the “Act”).

The CFD No. 2025-S is currently comprised of Tract Map Nos. 31462-17, -19, -27, -28, and -29 that includes five undeveloped parcels and approximately 97 gross acres with 59 planned for development. The proposed development includes 366 single family homes. The properties are generally located in the northwestern part of the City, west of Tukwet Canyon Parkway, and north of Oak Valley Parkway.

For a map showing the boundaries of CFD No. 2025-S please see Appendix B.

## Purpose of Public Hearing Report

WHEREAS, this Community Facilities District Report (“Report”) is being provided to the City Council and generally contains the following:

1. A general description of the services proposed to be financed from the levy of the special tax; and
2. A general cost estimate setting forth costs of providing such services; and
3. Further information regarding the implementation of the rate and method of apportionment of the special tax proposed to be levied within the District.

The Rate and Method of Apportionment of the Special Tax which was included in the Resolution of Intention and approved by the City Council.

For particulars, reference is made to the Resolution of Intention as previously approved and adopted and is included in Appendix C.

NOW, THEREFORE, the undersigned, authorized representative of Spicer Consulting Group, LLC, the appointed responsible officer, or person directed to prepare the Public Hearing Report, does hereby submit the following data:

### **Description of the Services**

The services which may be funded with proceeds of the special tax of CFD No. 2025-S, as provided by Section 53313 of the Act, will include some or all of the costs attributable to public safety. Capitalized terms used and not defined herein shall have the meanings set forth in the Rate and Method of Apportionment of Special Tax for CFD No. 2025-S.

These services include police protection services (including but not limited to criminal justice services), fire protection and suppression services, and paramedic services.

### **Administrative Expenses**

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

The above services shall be limited to those provided within the boundaries of CFD No. 2025-S and the future Annexation Area of CFD No. 2025-S or for the benefit of the properties within the boundaries of CFD No. 2025-S and the future Annexation Area of CFD No. 2025-S, as the boundary is expanded from time to time by anticipated annexations, and said services may be financed by proceeds of the special tax of CFD No. 2025-S only to the extent that they are in addition to those provided in the territory of CFD No. 2025-S before CFD No. 2025-S was created.

The estimate is based on the cost of actual services provided by the City of Beaumont. The estimated cost for Fiscal Year 2025-26 of providing such services, based upon current dollars, which is subject to escalation, is as follows:

The estimated annual cost of providing police protection services (including but not limited to criminal justice services), fire protection and suppression services, and paramedic services being funded by the Special tax for Community Facilities District No. 2025-S (Public Services) as, as outlined above, will be as follows:

1. \$639.00 per residential unit for single family residential property
2. \$526.00 per residential unit for multi-family residential property

The estimated annual cost of providing Public Services at build-out for the subject properties are detailed below:

**Table 3-1**  
**Cost Estimate**

Development	Tract/APN	Land Use Category	No. of Taxable Units	Estimated Cost At Build Out
Fairway Canyon 4C	TR 31462-17, -19, -27, -28, & -29	Single Family Property	366	\$233,874.00

**Escalation of Maximum Special Taxes**

On each July 1, commencing July 1, 2026, the Maximum Special Tax for Developed Property of Single Family Property and Multi-Family Property for the prior Fiscal Year shall be adjusted by the greater of (i) an amount equal to the percentage change in the Consumer Price Index for the twelve-month period ending in January of the prior Fiscal Year or (ii) five percent (5%).

The CFD No. 2025-S includes approximately 97 gross acres with 59 planned for development on five undeveloped parcels within Tract Map Nos. 31462-17, -19, -27, -28, and -29. The District The properties are generally located in the northwestern part of the City, west of Tukwet Canyon Parkway, and north of Oak Valley Parkway. As of Fiscal Year 2025-26 the proposed CFD No. 2025-S includes the following Assessor's Parcel Numbers:

Assessor 's Parcel Number
413-790-075
413-790-076
413-790-077
413-790-078
413-790-079

The boundaries of CFD No. 2025-S are those properties and parcels where services are authorized to be provided and upon which special taxes may be levied in order to pay for the costs and expenses of said services. A map showing the boundaries of CFD No. 2025-S is included in Appendix B.

Additional properties that are within the boundaries of the annexation map may annex to CFD No. 2025-S subsequent to formation of CFD No. 2025-S. The owner of the property to be annexed shall submit a written consent for said annexation to CFD No. 2025-S and the Council, acting ex-officio as the legislative body of CFD No. 2025-S, shall call a special election as to the imposition of the special tax on said property as required by law. A general description of the boundaries of the territory within which any property may annex to CFD No. 2025-S and shown on that certain map entitled "Boundaries – Potential Annexation Area Community Facilities District No. 2025-S (Public Services) of the City of Beaumont, County of Riverside, State of California," is attached as Appendix B.

The Rate and Method of Apportionment allows each property owner within CFD No. 2025-S to estimate the annual Special Tax amount that would be required for payment. The Rate and Method of Apportionment of the Special Tax established pursuant to these proceedings, is attached hereto as Appendix A (the "Rate and Method"). The Special Tax will be collected in the same manner and at the same time as ordinary ad valorem property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that the CFD Administrator may directly bill the Special Taxes, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations, and provided further that CFD No. 2025-S may covenant to foreclose and may actually foreclose on parcels having delinquent Special Taxes as permitted by the Act.

All of the property located within CFD No. 2025-S, unless exempted by law or by the Rate and Method proposed for CFD No. 2025-S, shall be taxed for the purpose of providing necessary services to serve the District. On each July 1, commencing July 1, 2026, the Maximum Special Tax for Developed Property of Single Family Property and Multi-Family Property for the prior Fiscal Year shall be adjusted by the greater of (i) an amount equal to the percentage change in the Consumer Price Index for the twelve-month period ending in January of the prior Fiscal Year or (ii) five percent (5%). The Boundary Map for CFD No. 2025-S is attached hereto as Appendix B. Pursuant to Section 53325.3 of the Act, the tax imposed "is a Special Tax and not a special assessment, and there is no requirement that the tax be apportioned on the basis of benefit to any property." The Special Tax may be based on the benefit received by property, the cost of making facilities or authorized services available or other reasonable basis as determined by the City, although the Special Tax may not be apportioned on an ad valorem basis pursuant to Article XIII A of the California Constitution.

For particulars as to the Rate and Method for CFD No. 2025-S, see the attached and incorporated in Appendix A.

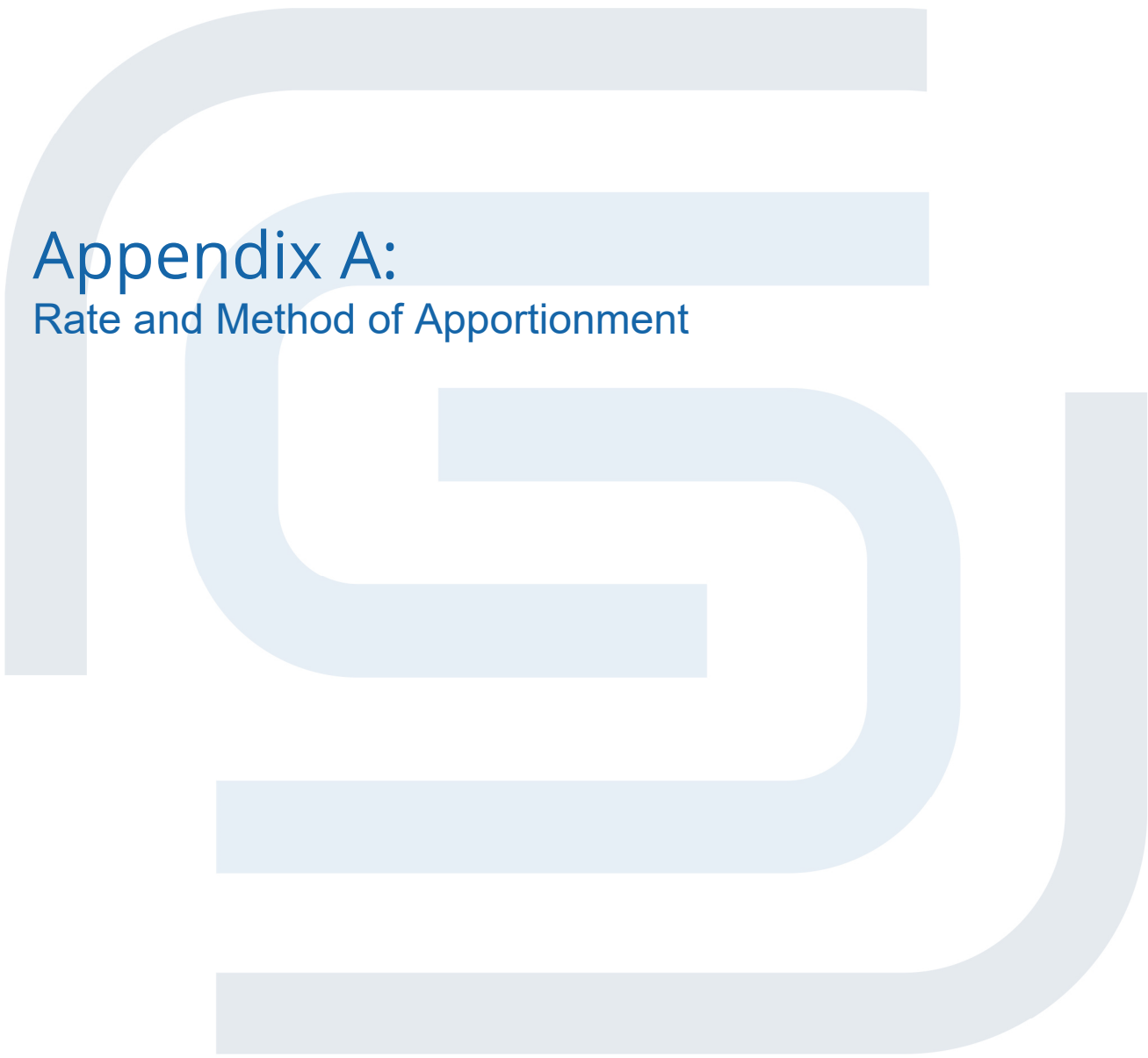
Based on the information provided herein, it is my opinion that the described services herein are those that are necessary to meet increased demands placed upon the City of Beaumont as a result of development occurring within the CFD No. 2025-S and benefits the lands within said CFD No. 2025-S. Further, it is my opinion that the special tax rates and method of apportionment, as set forth herein, are fair and equitable, uniformly applied and not discriminating or arbitrary.

Date: December 16, 2025

SPICER CONSULTING GROUP, LLC



SHANE SPICER  
SPECIAL TAX CONSULTANT FOR  
CITY OF BEAUMONT  
RIVERSIDE COUNTY  
STATE OF CALIFORNIA



# Appendix A:

Rate and Method of Apportionment

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR  
COMMUNITY FACILITIES DISTRICT NO. 2025-S (PUBLIC SERVICES)  
OF THE CITY OF BEAUMONT**

A Special Tax (the “Special Tax”) shall be levied on and collected from each Assessor’s Parcel (defined below) in Community Facilities District No. 2025-S (Public Services) (the “CFD No. 2025-S” or “CFD”; defined below), in each Fiscal Year, (defined below), in each Fiscal Year on an Assessor’s Parcel shall be determined by the City Council of the City of Beaumont, acting in its capacity as the legislative body of CFD No. 2025-M, by applying the rate and method of apportionment set forth below. All of the real property in CFD No. 2025-S, unless exempted by law or by the provisions herein, shall be taxed to the extent and in the manner provided herein.

**A. DEFINITIONS**

**“Accessory Dwelling Unit”** means a residential unit of limited size including smaller secondary unit(s) that shares an Assessor’s Parcel with Single Family Property that has a stand-alone Residential Unit.

**“Administrative Expenses”** means the actual or reasonably estimated costs directly related to the formation and administration of CFD No. 2025-S including, but not limited to: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs to the City, CFD No. 2025-S, or any designee thereof associated with fulfilling the CFD No. 2025-S reporting requirements; the costs associated with responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2025-S or any designee thereof related to an appeal of the Special Tax; and the City’s annual administration fees, collection expenses, and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2025-S for any other administrative purposes of CFD No. 2025-S, including attorney’s fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**“Administrator”** means the City Manager of the City of Beaumont, or his or her designee.

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

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

**“Assessor’s Parcel Number”** means the identification number assigned to a parcel by the County Assessor of the County of Riverside.

**“Building Permit”** means the first legal document issued by the City giving official permission for new construction. For purposes of this definition, “Building Permit” may or may not include expired or cancelled Building Permits, or any subsequent Building Permit document(s) authorizing new construction on an Assessor’s Parcel that are issued or changed by the City after the first original issuance, as determined by the Administrator.

**“CFD” or “CFD No. 2025-S”** means the City of Beaumont Community Facilities District No. 2025-S (Public Services).

**“CFD Boundary Map”** means a recorded map of the CFD that indicates by a boundary line the extent of the territory identified to be subject to the levy of Special Taxes.

**“City”** means the City of Beaumont, State of California.

**“County”** means the County of Riverside, State of California.

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

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

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

**“Maximum Special Tax”** means the Maximum Special Tax, as applicable, levied within the CFD for any Fiscal Year.

**“Multi-Family Property”** means all Assessor’s Parcels of Developed Property for which a Building Permit or use permit for the construction of a residential structure with two or more Residential Units that share a single Assessor’s Parcel Number, as determined by the Administrator, has been issued prior to May 1 preceding the Fiscal Year in which the Special Tax is being levied.

**“Proportionately”** means for Taxable Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for all Assessor’s Parcels.

**“Rate and Method of Apportionment”** or **“RMA”** means this Rate and Method of Apportionment of Special Taxes.

**“Residential Property”** means all Assessor’s Parcels of Taxable Property upon which completed Residential Units have been constructed or for which Building Permits have been or may be issued for purposes of constructing one or more Residential Units.

**“Residential Unit”** or **“RU”** means a residential unit that is used or intended to be used as a domicile by one or more persons, as determined by the Administrator. An Accessory Dwelling Unit that shares an Assessor’s Parcel with a Single Family Property shall not be considered a Residential Unit for purposes of this Rate and Method of Apportionment.

**“Safety Services”** means public safety services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, police and fire protection, ambulance and paramedic services authorized to be funded by CFD No. 2025-S as set forth in Appendix B.

**“Single Family Property”** means any residential property other than a Multi-Family Property on an Assessor’s Parcel for which a Building Permit for new construction has been issued by the City on or prior to May 1 preceding the Fiscal Year in which the Special Tax is being levied.

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

“**Special Tax Requirement**” means the amount to be collected in any Fiscal Year to pay for certain costs as required to meet the public safety needs of CFD No. 2025-S in both the current Fiscal Year and the next Fiscal Year. The costs to be covered shall be the (i) direct costs for Safety Services, (ii) amount necessary to fund an operating reserve for the costs of Safety Services as determined by the CFD Administrator, and (iii) Administrative Expenses applicable to the Special Tax. Under no circumstances shall the Special Tax Requirement include funds for bonds or other forms of indebtedness.

“**Taxable Property**” means all Assessor’s Parcels within CFD No. 2025-S, which are not Exempt Property.

“**Taxable Unit**” means a Residential Unit.

“**Undeveloped Property**” means, for each Fiscal Year, all Taxable Property not classified as Developed Property.

**B. RATE AND METHOD OF APPORTIONMENT OF MAXIMUM SPECIAL TAX RATES**

As of July 1 of each Fiscal Year, commencing July 1, 2025, the Council shall determine the Special Tax Requirement and shall levy the Special Tax upon each of the Assessor’s Parcels within the CFD which constitute a Developed Property of Residential Property, including Single Family Property or Multi-Family Property, until the aggregate amount of Special Tax equals the Special Tax Requirement. The Special Tax shall be levied Proportionately on all Assessor’s Parcels of Developed Property up to 100% of the applicable Maximum Special Tax to satisfy the Special Tax Requirement.

No Special Tax shall be levied upon Undeveloped Property for which a Building Permit has not been issued on or prior to May 1 preceding the Fiscal Year in which the Special Tax is being levied.

The Maximum Special Tax for Fiscal Year 2025-2026 for a Single Family Property and Multi-Family Property are shown below in Table 1.

**TABLE 1  
MAXIMUM SPECIAL TAX RATES  
FISCAL YEAR 2025-2026**

<b>Description</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax</b>
Single Family Property	RU	\$639
Multi-Family Property	RU	\$526

**Increase in the Maximum Special Tax**

On each July 1, commencing July 1, 2026, the Maximum Special Tax for Developed Property of Single Family Property and Multi-Family Property for the prior Fiscal Year shall be adjusted by the greater of (i) an amount equal to the percentage change in the Consumer Price Index for the twelve-month period ending in January of the prior Fiscal Year or (ii) five percent (5%).

**C. TERM OF SPECIAL TAX**

For each Fiscal Year, the Maximum Special Taxes shall be levied as long as the Safety Services are being provided within the boundaries of CFD No. 2025-S.

**D. EXEMPTIONS**

The City shall classify as Exempt Property within CFD No. 2025-S, any Assessor’s Parcel in any of the following categories; (i) Assessor’s Parcels which are owned by, irrevocably offered for dedication, encumbered by or restricted in use by any public entity; (ii) Assessor’s Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement; (iii) Assessor’s Parcels which are privately owned but are encumbered by or restricted solely for public uses; (iv) any Assessor’s Parcel which is in use in the performance of a public function as determined by the Administrator; or (v) any Assessor’s Parcel which is not a Single Family Property or Multi-Family Property; (vi) any Assessor’s Parcel that qualifies for a welfare exemption under applicable state or local law; or (vii) any Assessor’s Parcel that is owned by a property owner association and used for common area purposes.

**E. APPEALS**

Any property owner claiming that the amount or application of the Special Taxes are not correct may file a written notice of appeal with the City not later than twelve months after having paid the first installment of the Special Tax that is disputed. The Administrator shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the Administrator’s decision requires that the Special Tax for an Assessor’s Parcel be modified or changed in favor of the property owner, a cash refund shall not be made, but an adjustment shall be made to the Special Tax on that Assessor’s Parcel in the subsequent Fiscal Year(s).

**F. MANNER OF COLLECTION**

The Maximum Special Taxes levied in each Fiscal Year shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes. However, the District may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations.

The Maximum Special Taxes when levied shall be secured by the lien imposed pursuant to Section 3115.5 of the Streets and Highways Code. This lien shall be a continuing lien and shall secure each levy of Maximum Special Taxes. The lien of Maximum Special Taxes shall continue in force and effect until the Special Tax ceases to be levied in the manner provided by Section 53330.5 of the Government Code.

**G. INTERPRETATION**

Interpretations may be made by the Council by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

**APPENDIX A**

**CITY OF BEAUMONT  
COMMUNITY FACILITIES DISTRICT NO. 2025-S (PUBLIC SERVICES)**

**SUMMARY**

**Safety Services** - It is estimated that the cost of providing police, fire protection and suppression services, and paramedic services being funded by the Special Tax for the Community Facilities District No. 2025-S (Public Services) will be as follows for the Fiscal Year 2025-2026:

- \$639 per residential unit for Single Family Property
- \$526 per residential unit for Multi-Family Property

**Annual Escalation** - On each July 1, commencing July 1, 2026, the Maximum Special Tax for Developed Property of Single Family Property and Multi-Family Property for the prior Fiscal Year shall be adjusted by the greater of (i) an amount equal to the percentage change in the Consumer Price Index for the twelve-month period ending in January of the prior Fiscal Year or (ii) five percent (5%).

<b>Annex #</b>	<b>Fiscal Year</b>	<b>Tract/ APN</b>	<b>Development Name</b>	<b>No. of Taxable Units</b>	<b>Land Use Category</b>	<b>Maximum Special Tax</b>	<b>Subdivider</b>
Original	2025-26	TR 31462-17, -19, -27, -28 & -29	Fairway Canyon 4C	366	Single Family Property	\$639	Meritage Homes

**APPENDIX B**

**CITY OF BEAUMONT  
COMMUNITY FACILITIES DISTRICT NO. 2025-S (PUBLIC SERVICES)**

**DESCRIPTION OF AUTHORIZED SERVICES**

The services which may be funded with proceeds of the special tax of CFD No. 2025-S, as provided by Section 53313 of the Act, will include some or all of the costs attributable to public safety.

These services include police protection services (including but not limited to criminal justice services), fire protection and suppression services, and paramedic services.

In addition to payment of the cost and expense of the forgoing services, proceeds of the special tax may be expended to pay "Administrative Expenses" as said term is defined in the Rate and Method of Apportionment and to establish an operating reserve for the costs of services as determined by the Administrator.

The above services shall be limited to those provided within the boundaries of CFD No. 2025-S for the benefit of the properties within the boundaries of CFD No. 2025-S and said services may be financed by proceeds of the special tax of CFD No. 2025-S only to the extent that they are in addition to those provided in the territory of CFD No. 2025-S before CFD No. 2025-S was created.



# Appendix B:

Proposed Boundary Map

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# PROPOSED BOUNDARY MAP

## COMMUNITY FACILITIES DISTRICT NO. 2025-S (PUBLIC SERVICES) CITY OF BEAUMONT, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2025-S (PUBLIC SERVICES), CITY OF BEAUMONT, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF BEAUMONT AT A REGULAR MEETING THEREOF, HELD ON 4<sup>th</sup> DAY OF Nov., 2025, BY RESOLUTION NO. 2025-165

E. Morgan  
CITY CLERK  
CITY OF BEAUMONT

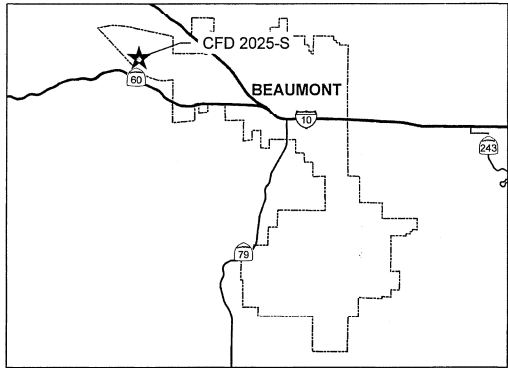
FILED IN THE OFFICE OF THE CITY CLERK, CITY OF BEAUMONT, THIS 4<sup>th</sup> DAY OF Nov., 2025.

E. Morgan  
CITY CLERK  
CITY OF BEAUMONT



RECORDED THIS 12 DAY OF November, 2025 AT THE HOUR OF 3:15 O'CLOCK P.M. IN BOOK 98 PAGE 11 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

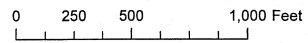
FEE: \$9 NO.: 2025-0354755  
PETER ALDANA, ASSESSOR, COUNTY CLERK, RECORDER  
BY: Mary [Signature]  
DEPUTY



### LEGEND

- CITY BOUNDARY
- CFD BOUNDARY
- PARCEL LINE
- XXX-XXX-XXX ASSESSOR PARCEL NUMBER

THIS BOUNDARY MAP CORRECTLY SHOWS THE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCEL REFER TO THE COUNTY ASSESSOR MAPS FOR FISCAL YEAR 2025-26.



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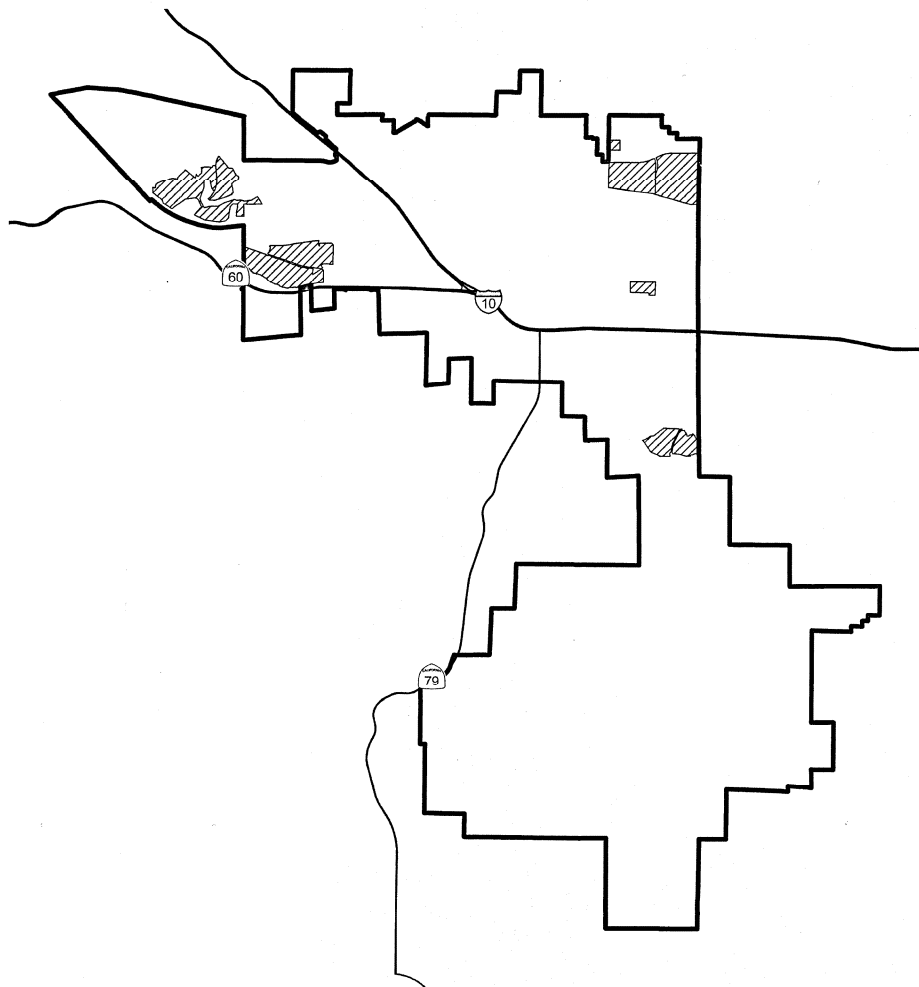
**BOUNDARIES - POTENTIAL ANNEXATION AREA**  
**COMMUNITY FACILITIES DISTRICT NO. 2025-S**  
**(PUBLIC SERVICES)**  
**CITY OF BEAUMONT,**  
**COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE POTENTIAL ANNEXATION AREA OF COMMUNITY FACILITIES DISTRICT NO. 2025-S (PUBLIC SERVICES), CITY OF BEAUMONT, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY OF BEAUMONT AT A REGULAR MEETING THEREOF, HELD ON 4<sup>th</sup> DAY OF Nov, 2025, BY RESOLUTION NO. 2025-123

EMorgan  
CITY CLERK  
CITY OF BEAUMONT

FILED IN THE OFFICE OF THE CITY CLERK,  
CITY OF BEAUMONT, THIS 4<sup>th</sup> DAY OF Nov, 2025.

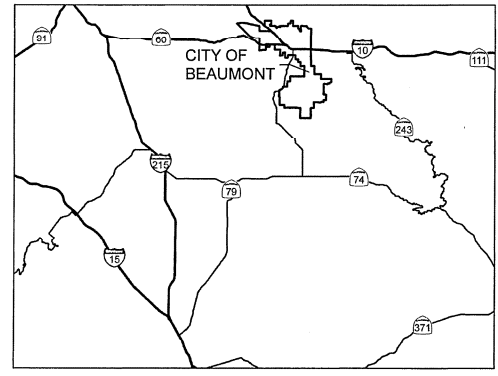
EMorgan  
CITY CLERK  
CITY OF BEAUMONT



RECORDED THIS 12 DAY OF November, 2025 AT THE HOUR OF 3:15 O'CLOCK P.M IN BOOK 98 PAGE 12 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

FEE: \$9 NO.: 2025-0354736  
PETER ALDANA, ASSESSOR, COUNTY CLERK, RECORDER

BY: Maria [Signature]  
DEPUTY



**LEGEND**

— ANNEXATION BOUNDARY

▨ NOT-A-PART

 **SPICER**  
CONSULTING GROUP





# Appendix C:

## Resolution of Intention

**RESOLUTION NO. 2025-63**

**A RESOLUTION OF CITY COUNCIL OF THE CITY OF  
BEAUMONT DECLARING ITS INTENTION TO  
ESTABLISH CITY OF BEAUMONT COMMUNITY  
FACILITIES DISTRICT NO. 2025-S (PUBLIC SERVICES),  
TO AUTHORIZE THE LEVY OF A SPECIAL TAX ON  
PROPERTY WITHIN THE DISTRICT TO PAY THE  
COSTS OF PROVIDING PUBLIC SERVICES**

**WHEREAS**, the City of Beaumont (the “City”) has received a petition signed by the owner of more than ten percent of the land within the boundaries of which is proposed for inclusion in a proposed community facilities district which meets the requirements of Sections 53318 and 53319 of the Government Code of the State of California (the “Government Code”); and

**WHEREAS**, the City Council of the City (the “City Council”) desires to adopt this resolution of intention as provided in Section 53321 of the Government Code to establish a community facilities district consisting of the territory described in Attachment “A” hereto and incorporated herein by this reference, which the City Council hereby determines shall be known as “City of Beaumont Community Facilities District No. 2025-S (Public Services)” (“Community Facilities District No. 2025-S” or the “District”) pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code (the “Act”) to (1) finance police protection services (including but not limited to criminal justice services), fire protection and suppression services, and paramedic services described in Attachment “B” hereto and incorporated herein by this reference (the “Services”), and (2) finance the incidental expenses to be incurred in connection with forming and administering the District and financing the Services (the “Services Incidental Expenses”); and

**WHEREAS**, pursuant to Sections 53329.6 and 53339 et seq. of the Act, the City Council proposes to designate the property described in Attachment “B” hereto and incorporated herein by this references as territory proposed for annexation to Community Facilities District No. 2025-S in the future (the “Potential Annexation Area”), with the condition that a parcel or parcels within such territory may be annexed and subjected to the special tax of Community Facilities District No. 2025-S only with the unanimous consent and approval of the owner or owners of the parcel or parcels (the “Unanimous Consent and Approval”) at the time of annexation or in compliance with other procedures established by the Act; and

**WHEREAS**, the City Council further intends to approve an estimate of the costs of the Services and the Services Incidental Expenses for Community Facilities District No. 2025-S; and

**WHEREAS**, it is the intention of the City Council to consider financing the Services and the Services Incidental Expenses through the formation of Community Facilities District No. 2025-S and the levy of a special tax to pay for such Services and Services Incidental Expenses; and

**WHEREAS**, it is the intention of the City Council to consider financing the Services and the Services Incidental Expenses through the annexation of additional property within the Potential Annexation Area to the District and the levy of a special tax within the property so annexed to pay for the Services and the Services Incidental Expenses, provided that the special tax levies are approved by the Unanimous Consent and Approval of the owner or owners of the parcel or parcels in accordance with Sections 53329.6 and 53339 et seq. of the Act, and approval of the City Council acting as the legislative body of the District at the time of annexation;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY, DOES HEREBY RESOLVE, ORDER AND DETERMINE AS FOLLOWS:**

Section 1. The above recitals are true and correct.

Section 2. A community facilities district is proposed to be established under the terms of the Act. It is further proposed that the legal boundaries of Community Facilities District No. 2025-S shall be those described in Attachment "A" hereto, which boundaries shall, upon recordation of the boundary map for proposed Community Facilities District No. 2025-S, include the entirety of any parcel subject to taxation by the District. The City Council further proposes to designate the Potential Annexation Area described in Attachment "A" hereto as property proposed for annexation into the District in the future, by submittal of Unanimous Consent and Approval of the owner or owners of such parcel or parcels, as approved by the City Council acting as the legislative body of the District at the time that such parcel or parcels are annexed to the District.

The proposed boundaries of the District and the Potential Annexation Area are depicted on the map of proposed Community Facilities District No. 2025-S which is included in Attachment "A" hereto. The City Clerk is hereby directed to sign the original map of the proposed boundaries and record it with all proper endorsements thereon with the County Recorder of the County of Riverside within 15 days after the adoption of this resolution, all as required by Section 3111 of the Streets and Highways Code of the State of California.

Section 3. The name of the proposed community facilities district shall be "City of Beaumont Community Facilities District No. 2025-S (Public Services)."

Section 4. The Services proposed to be provided for the benefit of Community Facilities District No. 2025-S are public safety services as defined in the Act, and this City Council finds and determines that the Services to be financed are in addition to those provided in the territory of the District, including the Potential Annexation Area, at the present time and do not supplant services already available within the territory of the District at the present time. The City Council hereby finds and determines that the description of the Services herein is sufficiently informative to allow taxpayers within the proposed District, including the Potential Annexation Area, to understand what the funds of the District may be used to finance. The Services Incidental Expenses expected to be incurred include the costs of planning the Services, the costs of forming the District, the cost of levying and collecting a special tax within the proposed District and the cost of administration.

Section 5. Except where funds are otherwise available, it is the intention of the City Council to levy annually in accordance with the procedures contained in the Act a separate special tax, secured by recordation of a continuing lien against all nonexempt real property in the District, sufficient to pay for the Services and the Services Incidental Expenses. Notwithstanding the foregoing, the District shall not record a special tax lien on property within the Potential Annexation Area until the owner or owners of the parcel or parcels thereof have given their unanimous approval of the parcel's or parcels' annexation to the District. The rate and method of apportionment and manner of collection of the special taxes are described in detail in Attachment "C" attached hereto, which Attachment "C" is incorporated herein by this reference. Attachment "C" allows each landowner within the District to estimate the maximum amount that may be levied against each parcel.

The maximum special tax for Services shall increase by the greater of (i) an amount equal to the percentage change in the Consumer Price Index for the twelve-month period ending in January of the prior Fiscal Year or (ii) five percent (5%), to the extent permitted in the Rate and Method. The special tax for Services may be levied for such period as the Services are needed, as further described in Attachment "C" hereto.

The special taxes are based on the expected demand that each parcel of real property within proposed Community Facilities District No. 2025-S will place on the Services. The City Council hereby determines that the proposed Services are necessary to meet the increased demand placed upon the City and the existing police protection services (including but not limited to criminal justice services), fire protection and suppression services, and paramedic services in the City as a result of the development of the land proposed for inclusion in the District. The City Council hereby determines the rate and method of apportionment of the special taxes set forth in Attachment "C" to be reasonable. The special tax is apportioned to each parcel on the foregoing basis pursuant to Section 53325.3 of the Act and such special taxes are not on or based upon the value or ownership of real property.

Section 6. A public hearing (the "Hearing") on the establishment of the proposed Community Facilities District No. 2025-S, the proposed rate and method of apportionment of the special taxes to finance the Services and the Services Expenses shall be held at 6:00 p.m., or as soon thereafter as practicable, on December 16, 2025, at the City Council's Chambers, 550 East 6th Street, Beaumont, California. Should the City Council determine to form the District, a special election will be held to authorize the levy of the special taxes in accordance with the procedures contained in Government Code Section 53326. If held, the proposed voting procedure at the election will be a landowner vote with each landowner who is the owner of record of land within the District (excluding the Potential Annexation Area) at the close of the Hearing, or the authorized representative thereof, having one vote for each acre or portion thereof owned within the proposed District. Ballots for the special election may be distributed by mail or by personal service.

Section 7. The City Council does not intend to make any adjustment in property taxation pursuant to Sections 53313.6 and 53313.7 of the Act.

Section 8. At the time and place set forth above for the Hearing, any interested person, including all persons owning lands or registered to vote within proposed Community Facilities District No. 2025-S and the Potential Annexation Area, may appear and be heard.

Section 9. Each City officer who is or will be responsible for administering the proposed Community Facilities District No. 2025-S, if it is established, is hereby directed to study the proposed District and, at or before the time of the above-mentioned Hearing, file a report with the City Council containing a brief description of services by type which will in his or her opinion be required to meet adequately the needs of Community Facilities District No. 2025-S and an estimate of the cost of providing those services, and an estimate of the fair and reasonable cost of Services Incidental Expenses to be incurred.

Section 10. The District may accept advances of funds or work-in-kind from any source, including, but not limited to, private persons or private entities, for any authorized purpose, including, but not limited to, paying any cost incurred in creating Community Facilities District No. 2025-S. The District may enter into an agreement with the person or entity advancing the funds or work-in-kind, to repay all or a portion of the funds advanced, or to reimburse the person or entity for the value, or cost, whichever is less, of the work-in-kind, as determined by the City Council, with or without interest.

Section 11. The City Clerk is hereby directed to publish a notice (the "Notice") of the Hearing pursuant to Section 6061 of the Government Code in a newspaper of general circulation published in the area of proposed Community Facilities District No. 2025-S. The City Clerk is further directed to mail a copy of the Notice to each landowner within the boundaries of the District at least 15 days prior to the Hearing. The Notice shall contain the text or a summary of this Resolution, the time and place of the Hearing, a statement that the testimony of all interested persons or taxpayers will be heard, a description of the protest rights of the registered voters and landowners in the proposed district and 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.

Section 12. This Resolution shall be effective upon its adoption.

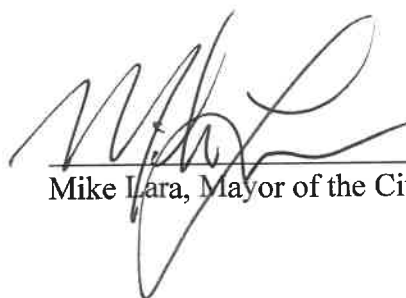
**MOVED, PASSED AND ADOPTED** this 4th day of November 2025.

AYES: Fenn, Martinez, White, Voigt, Lara

NOES:

ABSTAIN:

ABSENT:



Mike Lara, Mayor of the City of Beaumont

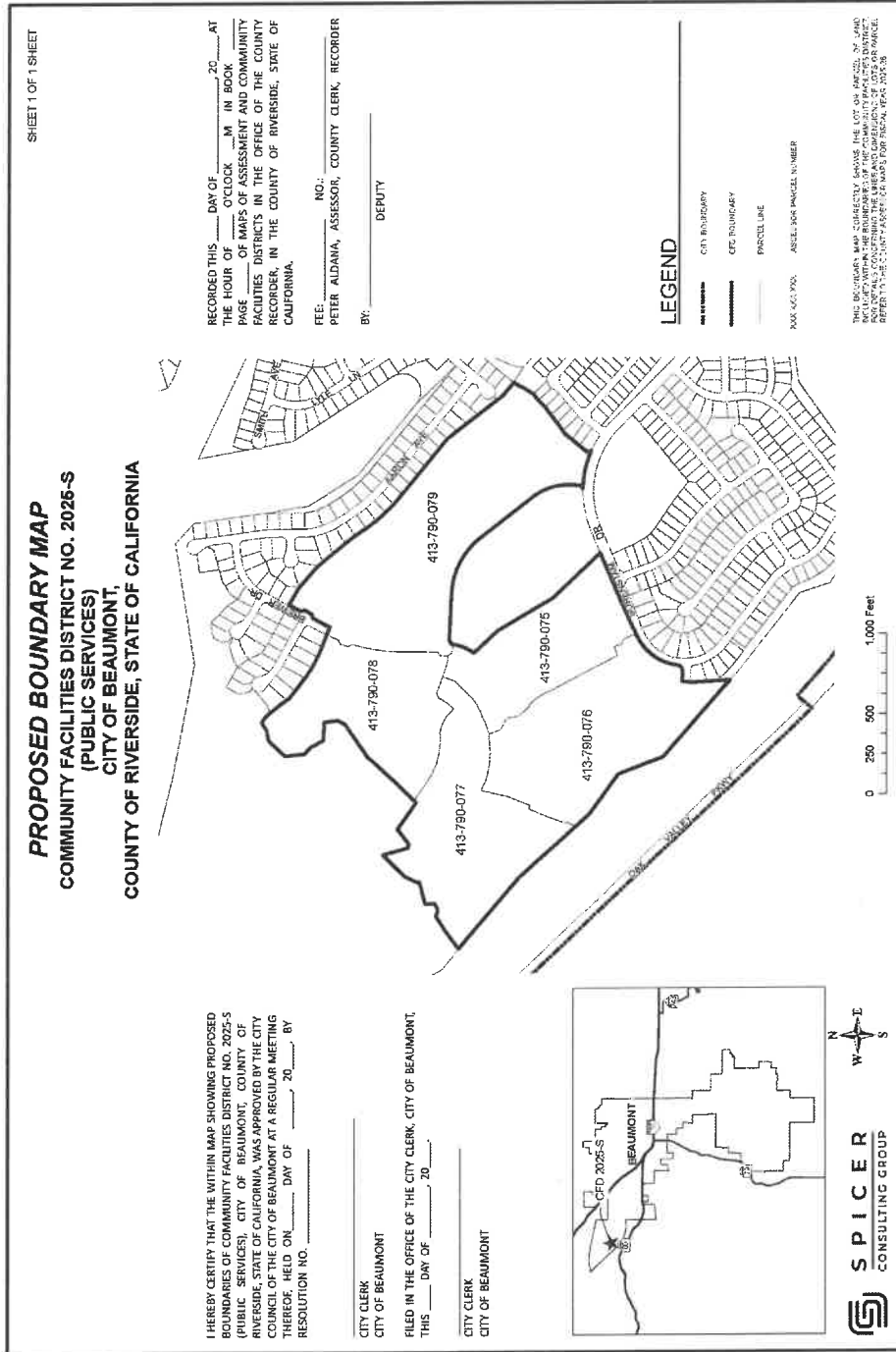
ATTEST:

*Elaine Morgan*

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Elaine Morgan, City Clerk  
of the City of Beaumont

**ATTACHMENT A**  
**Proposed Boundaries**  
**City of Beaumont**  
**Community Facilities District No. 2025-S (Public Services)**  
**Riverside County, California**



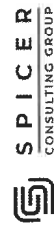
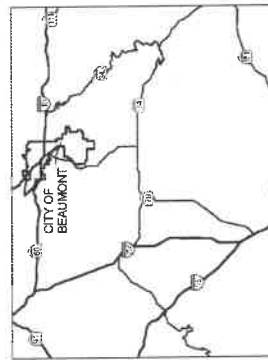
**BOUNDARIES - POTENTIAL ANNEXATION AREA**  
**COMMUNITY FACILITIES DISTRICT NO. 2025-S**  
**(PUBLIC SERVICES)**  
**CITY OF BEAUMONT,**  
**COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE POTENTIAL ANNEXATION AREA OF COMMUNITY FACILITIES DISTRICT NO. 2025-S (PUBLIC SERVICES), CITY OF BEAUMONT, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY OF BEAUMONT AT A REGULAR MEETING THEREOF, HELD ON \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, BY RESOLUTION NO. \_\_\_\_\_

\_\_\_\_\_  
CITY CLERK  
CITY OF BEAUMONT

\_\_\_\_\_  
FILED IN THE OFFICE OF THE CITY CLERK,  
CITY OF BEAUMONT, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

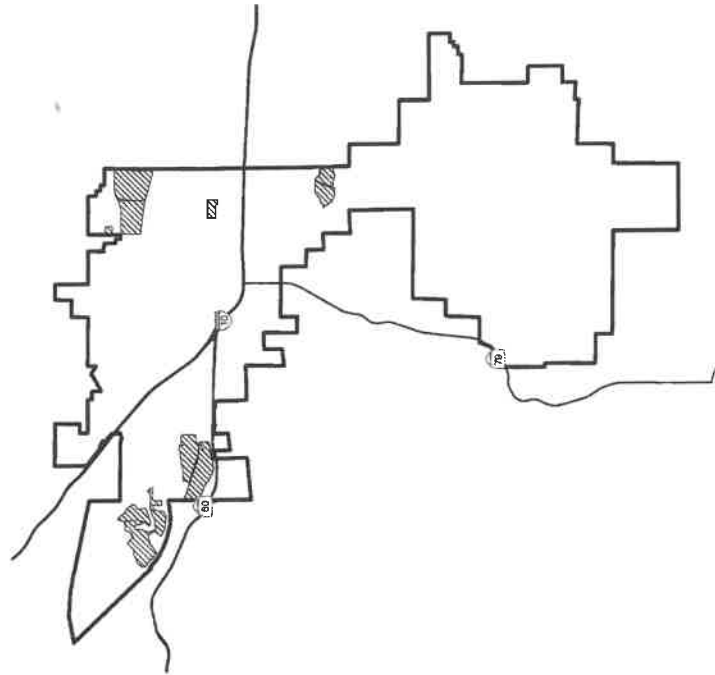
\_\_\_\_\_  
CITY CLERK  
CITY OF BEAUMONT



RECORDED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_ AT  
THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M. IN BOOK \_\_\_\_\_  
PAGE \_\_\_\_\_ OF MAPS OF ASSESSMENT AND COMMUNITY  
FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY  
RECORDER IN THE COUNTY OF RIVERSIDE, STATE OF  
CALIFORNIA.

FEEL: \_\_\_\_\_ NO.: \_\_\_\_\_  
PETER AIDMAN, ASSESSOR, COUNTY CLERK, RECORDER

BY: \_\_\_\_\_  
DEPUTY



**LEGEND**

- ANNEXATION BOUNDARY
- NOT-A-PART

## **ATTACHMENT B**

### **Types of Services to be Financed by City of Beaumont Community Facilities District No. 2025-S (Public Services)**

The services which may be funded with proceeds of the special tax of CFD No. 2025-S, as provided by Section 53313 of the Act, will include some or all of the costs attributable to public safety. Capitalized terms used and not defined herein shall have the meanings set forth in the Rate and Method of Apportionment of Special Tax for CFD No. 2025-S.

These services include police protection services (including but not limited to criminal justice services), fire protection and suppression services, and paramedic services.

In addition to payment of the cost and expense of the forgoing services, proceeds of the special tax may be expended to pay "Administrative Expenses" as said term is defined in the Rate and Method of Apportionment and to establish an operating reserve for the costs of services as determined by the Administrator.

The above services shall be limited to those provided within the boundaries of CFD No. 2025-S and the Potential Annexation Area for the benefit of the properties within the boundaries of CFD No. 2025-S and the Potential Annexation Area of CFD No. 2025-S, as the boundary is expanded from time to time by anticipated annexations, and said services may be financed by proceeds of the special tax of CFD No. 2025-S only to the extent that they are in addition to those provided in the territory of CFD No. 2025-S before CFD No. 2025-S was created.

## ATTACHMENT C

### RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR CITY OF BEAUMONT COMMUNITY FACILITIES DISTRICT NO. 2025-S (PUBLIC SERVICES)

A Special Tax (the “Special Tax”) shall be levied on and collected from each Assessor’s Parcel (defined below) in Community Facilities District No. 2025-S (Public Services) (the “CFD No. 2025-S” or “CFD”; defined below), in each Fiscal Year, (defined below), in each Fiscal Year on an Assessor’s Parcel shall be determined by the City Council of the City of Beaumont, acting in its capacity as the legislative body of CFD No. 2025-M, by applying the rate and method of apportionment set forth below. All of the real property in CFD No. 2025-S, unless exempted by law or by the provisions herein, shall be taxed to the extent and in the manner provided herein.

#### A. DEFINITIONS

**“Accessory Dwelling Unit”** means a residential unit of limited size including smaller secondary unit(s) that shares an Assessor’s Parcel with Single Family Property that has a stand-alone Residential Unit.

**“Administrative Expenses”** means the actual or reasonably estimated costs directly related to the formation and administration of CFD No. 2025-S including, but not limited to: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs to the City, CFD No. 2025-S, or any designee thereof associated with fulfilling the CFD No. 2025-S reporting requirements; the costs associated with responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2025-S or any designee thereof related to an appeal of the Special Tax; and the City’s annual administration fees, collection expenses, and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2025-S for any other administrative purposes of CFD No. 2025-S, including attorney’s fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**“Administrator”** means the City Manager of the City of Beaumont, or his or her designee.

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

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

**“Assessor’s Parcel Number”** means the identification number assigned to a parcel by the County Assessor of the County of Riverside.

**“Building Permit”** means the first legal document issued by the City giving official permission for new construction. For purposes of this definition, “Building Permit” may or may not include expired or cancelled Building Permits, or any subsequent Building Permit

document(s) authorizing new construction on an Assessor's Parcel that are issued or changed by the City after the first original issuance, as determined by the Administrator.

**"CFD"** or **"CFD No. 2025-S"** means the City of Beaumont Community Facilities District No. 2025-S (Public Services).

**"CFD Boundary Map"** means a recorded map of the CFD that indicates by a boundary line the extent of the territory identified to be subject to the levy of Special Taxes.

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

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

**"Developed Property"** means all Assessor's Parcels of Taxable Property for which a Building Permit for new construction has been issued on or prior to May 1 preceding the Fiscal Year in which the Special Tax is being levied.

**"Exempt Property"** means all Assessors' Parcels designated as being exempt from the Special Tax as provided for in Section D.

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

**"Maximum Special Tax"** means the Maximum Special Tax, as applicable, levied within the CFD for any Fiscal Year.

**"Multi-Family Property"** means all Assessor's Parcels of Developed Property for which a Building Permit or use permit for the construction of a residential structure with two or more Residential Units that share a single Assessor's Parcel Number, as determined by the Administrator, has been issued prior to May 1 preceding the Fiscal Year in which the Special Tax is being levied.

**"Proportionately"** means for Taxable Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for all Assessor's Parcels.

**"Rate and Method of Apportionment"** or **"RMA"** means this Rate and Method of Apportionment of Special Taxes.

**"Residential Property"** means all Assessor's Parcels of Taxable Property upon which completed Residential Units have been constructed or for which Building Permits have been or may be issued for purposes of constructing one or more Residential Units.

**"Residential Unit"** or **"RU"** means a residential unit that is used or intended to be used as a domicile by one or more persons, as determined by the Administrator. An Accessory Dwelling Unit that shares an Assessor's Parcel with a Single Family Property shall not be considered a Residential Unit for purposes of this Rate and Method of Apportionment.

**“Safety Services”** means public safety services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, police and fire protection, ambulance and paramedic services authorized to be funded by CFD No. 2025-S as set forth in Appendix B.

**“Single Family Property”** means any residential property other than a Multi-Family Property on an Assessor’s Parcel for which a Building Permit for new construction has been issued by the City on or prior to May 1 preceding the Fiscal Year in which the Special Tax is being levied.

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

**“Special Tax Requirement”** means the amount to be collected in any Fiscal Year to pay for certain costs as required to meet the public safety needs of CFD No. 2025-S in both the current Fiscal Year and the next Fiscal Year. The costs to be covered shall be the (i) direct costs for Safety Services, (ii) amount necessary to fund an operating reserve for the costs of Safety Services as determined by the CFD Administrator, and (iii) Administrative Expenses applicable to the Special Tax. Under no circumstances shall the Special Tax Requirement include funds for bonds or other forms of indebtedness.

**“Taxable Property”** means all Assessor’s Parcels within CFD No. 2025-S, which are not Exempt Property.

**“Taxable Unit”** means a Residential Unit.

**“Undeveloped Property”** means, for each Fiscal Year, all Taxable Property not classified as Developed Property.

## **B. RATE AND METHOD OF APPORTIONMENT OF MAXIMUM SPECIAL TAX RATES**

As of July 1 of each Fiscal Year, commencing July 1, 2025, the Council shall determine the Special Tax Requirement and shall levy the Special Tax upon each of the Assessor’s Parcels within the CFD which constitute a Developed Property of Residential Property, including Single Family Property or Multi-Family Property, until the aggregate amount of Special Tax equals the Special Tax Requirement. The Special Tax shall be levied Proportionately on all Assessor’s Parcels of Developed Property up to 100% of the applicable Maximum Special Tax to satisfy the Special Tax Requirement.

No Special Tax shall be levied upon Undeveloped Property for which a Building Permit has not been issued on or prior to May 1 preceding the Fiscal Year in which the Special Tax is being levied.

The Maximum Special Tax for Fiscal Year 2025-2026 for a Single Family Property and Multi-Family Property are shown below in Table 1.

**TABLE 1  
MAXIMUM SPECIAL TAX RATES  
FISCAL YEAR 2025-2026**

Description	Taxable Unit	Maximum Special Tax
Single Family Property	RU	\$639
Multi-Family Property	RU	\$526

**Increase in the Maximum Special Tax**

On each July 1, commencing July 1, 2026, the Maximum Special Tax for Developed Property of Single Family Property and Multi-Family Property for the prior Fiscal Year shall be adjusted by the greater of (i) an amount equal to the percentage change in the Consumer Price Index for the twelve-month period ending in January of the prior Fiscal Year or (ii) five percent (5%).

**C. TERM OF SPECIAL TAX**

For each Fiscal Year, the Maximum Special Taxes shall be levied as long as the Safety Services are being provided within the boundaries of CFD No. 2025-S.

**D. EXEMPTIONS**

The City shall classify as Exempt Property within CFD No. 2025-S, any Assessor's Parcel in any of the following categories; (i) Assessor's Parcels which are owned by, irrevocably offered for dedication, encumbered by or restricted in use by any public entity; (ii) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement; (iii) Assessor's Parcels which are privately owned but are encumbered by or restricted solely for public uses; (iv) any Assessor's Parcel which is in use in the performance of a public function as determined by the Administrator; or (v) any Assessor's Parcel which is not a Single Family Property or Multi-Family Property; (vi) any Assessor's Parcel that qualifies for a welfare exemption under applicable state or local law; or (vii) any Assessor's Parcel that is owned by a property owner association and used for common area purposes.

**E. APPEALS**

Any property owner claiming that the amount or application of the Special Taxes are not correct may file a written notice of appeal with the City not later than twelve months after having paid the first installment of the Special Tax that is disputed. The Administrator shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the Administrator's decision requires that the Special Tax for an Assessor's Parcel be modified

or changed in favor of the property owner, a cash refund shall not be made, but an adjustment shall be made to the Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s).

#### **F. MANNER OF COLLECTION**

The Maximum Special Taxes levied in each Fiscal Year shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes. However, the District may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations.

The Maximum Special Taxes when levied shall be secured by the lien imposed pursuant to Section 3115.5 of the Streets and Highways Code. This lien shall be a continuing lien and shall secure each levy of Maximum Special Taxes. The lien of Maximum Special Taxes shall continue in force and effect until the Special Tax ceases to be levied in the manner provided by Section 53330.5 of the Government Code.

#### **G. INTERPRETATION**

Interpretations may be made by the Council by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

**APPENDIX A**

**CITY OF BEAUMONT  
COMMUNITY FACILITIES DISTRICT NO. 2025-S (PUBLIC SERVICES)**

**SUMMARY**

**Safety Services** - It is estimated that the cost of providing police, fire protection and suppression services, and paramedic services being funded by the Special Tax for the Community Facilities District No. 2025-S (Public Services) will be as follows for the Fiscal Year 2025-2026:

- \$639 per residential unit for Single Family Property
- \$526 per residential unit for Multi-Family Property

**Annual Escalation** - On each July 1, commencing July 1, 2026, the Maximum Special Tax for Developed Property of Single Family Property and Multi-Family Property for the prior Fiscal Year shall be adjusted by the greater of (i) an amount equal to the percentage change in the Consumer Price Index for the twelve-month period ending in January of the prior Fiscal Year or (ii) five percent (5%).

<b>Annex #</b>	<b>Fiscal Year</b>	<b>Tract/ APN</b>	<b>Development Name</b>	<b>No. of Taxable Units</b>	<b>Land Use Category</b>	<b>Maximum Special Tax</b>	<b>Subdivider</b>
Original	2025-26	TR 31462-17, -19, -27, -28 & -29	Fairway Canyon 4C	366	Single Family Property	\$639	Meritage Homes



**APPENDIX B**

**CITY OF BEAUMONT  
COMMUNITY FACILITIES DISTRICT NO. 2025-S (PUBLIC SERVICES)**

**DESCRIPTION OF AUTHORIZED SERVICES**

The services which may be funded with proceeds of the special tax of CFD No. 2025-S, as provided by Section 53313 of the Act, will include some or all of the costs attributable to public safety.

These services include police protection services (including but not limited to criminal justice services), fire protection and suppression services, and paramedic services.

In addition to payment of the cost and expense of the forgoing services, proceeds of the special tax may be expended to pay "Administrative Expenses" as said term is defined in the Rate and Method of Apportionment and to establish an operating reserve for the costs of services as determined by the Administrator.

The above services shall be limited to those provided within the boundaries of CFD No. 2025-S for the benefit of the properties within the boundaries of CFD No. 2025-S and said services may be financed by proceeds of the special tax of CFD No. 2025-S only to the extent that they are in addition to those provided in the territory of CFD No. 2025-S before CFD No. 2025-S was created.



**S P I C E R**  

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**CONSULTING GROUP**