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RECORDING REQUESTED BY, AND  
WHEN RECORDED, RETURN TO:

City Clerk  
City of Beaumont  
550 East Sixth Street  
Beaumont, California 92223



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AMENDED NOTICE OF SPECIAL TAX LIEN

Pursuant to the requirements of Section 3114.5 and 3117.5 of the Streets and Highways Code of the State of California and Section 53328.3 of the Government Code of the State of California, the undersigned City Clerk of the City of Beaumont, State of California, hereby gives notice that a lien to secure payment of a special tax which has been imposed by the City Council of the City of Beaumont, State of California acting as the legislative body of Community Facilities District No. 93-1 (the "District") with respect to Improvement Area No. 11, including Improvement Area No. 11A therein, of said District. The special tax secured by this lien is authorized to be levied for the purpose of paying principal and interest on bonds, the proceeds of which are being used to finance all or a portion of the acquisition and construction of public infrastructure facilities, including sewage facilities, water facilities, school facilities, transportation facilities, flood control and drainage facilities, other landscaping and erosion control facilities and financing costs and incidentals, together with necessary appurtenances thereto and site and right-of-way acquisition, and all other expenses incidental thereto.



TAXES LEVIED BY THIS DISTRICT MAY BE USED TO PAY FOR CLEANUP OF HAZARDOUS SUBSTANCES.

The special tax is authorized to be levied on property within Improvement Area No. 11, including Improvement Area No. 11A, of the District which has now been officially formed, and the lien of the special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax obligation is prepaid, permanently satisfied and canceled in accordance with law or until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Government Code.

The rate, method of apportionment and manner of collection of the authorized special tax is attached hereto as Exhibit A. This Special Tax is in addition to the special tax levied pursuant to prior proceedings of the Community Facilities District for Services for which a separate Notice of Special Tax Lien was separately recorded in the Official Records of Riverside County, California.

Conditions, if any, under which the obligation to pay the special tax may be prepaid and permanently satisfied and the lien of special tax canceled shall be determined in accordance with a prepayment formula determined by the City Council prior to the issuance of bonds but in any event no later than the time of prepayment.

Notice is further given that upon the recording of this notice in the office of the County Recorder for the County of Riverside, the obligation to pay the special tax shall become a lien upon all non-exempt real property within Improvement Area No. 11, including Improvement Area No. 11A, of City of Beaumont Community Facilities District No. 93-1 in accordance with Section 3115.5 of the Streets and Highways Code.

The names of the owners of the real property included within Improvement Area No. 11, including Improvement Area No. 11A, and the assessor's tax parcel numbers of the real property included within

Improvement Area No. 11 and not exempt from the special tax are as follows as they appear on the latest secured assessment roll as of the date of recording of this notice or as otherwise known to the City Clerk of the City of Beaumont:

PARCELS WITHIN IMPROVEMENT AREA NO. 11A WHOSE SPECIAL TAXES ARE INCREASED AS A RESULT OF THE AMENDED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX:

ASSESSOR'S  
PARCEL NUMBERS

406-290-023  
406-290-029

TITLEHOLDER

Omega Homes II, Inc. a California  
corporation

NO CHANGE HAS OCCURRED IN RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR THEIR PARCELS AS A RESULT OF THE AMENDED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR THE PARCELS WITHIN IMPROVEMENT AREA NO. 11, AND NOT WITHIN IMPROVEMENT AREA NO. 11A.

This Notice of Special Tax Lien supercedes the Notice of Special Tax Lien previously recorded as instrument number 303291 on August 4, 1993 in the office of the County Recorder for the County of Riverside, State of California.

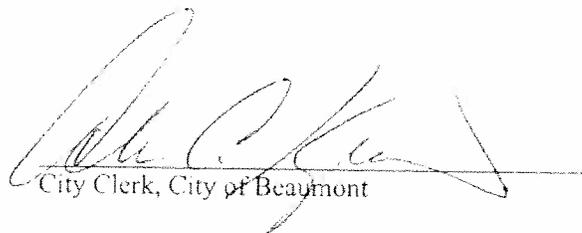
Reference is made to the amended boundary map of City of Beaumont Community Facilities District No. 93-1 recorded on June 2, 2000 at Book 47, page 29 of the Book of Maps of Assessment and Community Facilities Districts, in the office of the County Recorder for the County of Riverside, State of California, which map is now the final boundary map of the District and the Improvement Areas therein.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact:

City Manager  
City of Beaumont  
550 East Sixth Street  
Beaumont, CA 92223  
(909) 769-8520

DATED: June 21, 2000



  
City Clerk, City of Beaumont



STATE OF CALIFORNIA )  
COUNTY OF Riverside )

On June 21, 2000 before me, Erica Smith personally appeared Alan C. Kapanicas personally known to me (or proved to me on the basis of satisfactory evidence) to be the person~~s~~ whose name~~s~~ ~~is~~~~are~~ subscribed to the within instrument and acknowledged to me that he~~s~~~~she~~~~they~~ executed the same in his~~her~~~~their~~ authorized capacity~~(ies)~~, and that by his~~her~~~~their~~ signature~~s~~ on the instrument the person~~s~~ or the entity upon behalf of which the person~~s~~ acted, executed the instrument.

WITNESS my hand and official seal.

Signature:

Erica Smith

(SEAL)



**REVISED RATE AND METHOD OF APPORTIONMENT FOR  
IMPROVEMENT AREA NO. 11 OF  
COMMUNITY FACILITIES DISTRICT NO. 93-1  
OF THE CITY OF BEAUMONT  
(OMEGA HOMES)**

A Special Tax (the "Special Tax") shall be levied on and collected in Improvement Area No. 11 of Community Facilities District No. 93-1 of the City of Beaumont ("CFD No. 93-1") each Fiscal Year, in an amount determined by the City Council of the City of Beaumont through the application of the appropriate Special Tax for "Developed Property," "Undeveloped Property," "Taxable Property Owner Association Property," "Taxable Religious Property," and "Taxable Public Property," as described below. All of the real property in Improvement Area No. 11 of CFD No. 93-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

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

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

"Administrative Expenses" means any ordinary and necessary expenses of the City to carry out the administration of Improvement Area No. 11 of CFD No.93-1.

"Apartment" means a single dwelling unit within Developed Property of building or buildings comprised of attached residential units, all of which are made available for rental by the general public, exclusive of condominiums.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

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

"Assigned Special Tax" means the Special Tax for each Land Use Class, as determined by reference to Table 1 of Section C below.

"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.

"CFD No. 93-1" means City of Beaumont Community Facilities District No. 93-1.

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"City" means the City of Beaumont.

"Commercial Property" means all Developed Property for which a building permit was issued for non-residential use.

"Council" means the City Council of the City of Beaumont, acting as the legislative body of Improvement Area No. 11 of CFD No. 93-1.

"County" means the County of Riverside.

"Developed Property" means all Taxable Property for which a building permit has been issued as of the March 1 of the Fiscal Year preceding the Fiscal Year for which the Special Tax is being levied, exclusive of Taxable Public Property, Taxable Religious Property, and Taxable Property Owner Association Property.

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

"Improvement Area No. 11" means Improvement Area No. 11 and Improvement Area No. 11A as depicted on the boundary maps of CFD No. 93-1.

"Improvement Area No. 11A" means a portion of Improvement Area No. 11 as depicted on the boundary maps of CFD No. 93-1 (currently designated as Assessor's Parcel numbers 406-290-023 and 406-290-025).

"Land Use Class" means any of the classes listed in Table 1 below.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C, that can be levied by the Council in any Fiscal Year for Undeveloped Property, each Land Use Class of Developed Property, Taxable Property Owner Association Property, Taxable Religious Property and Taxable Public Property, as applicable.

"Property Owner Association Property" means any property within the boundaries of Improvement Area No. 11 of CFD No. 93-1 owned by or dedicated to a property owner association.

"Public Property" means any property within the boundaries of Improvement Area No. 11 of CFD No. 93-1 owned by or dedicated to the federal government, the State of California or other public agency.

"Religious Property" means all property within the boundaries of Improvement Area No. 11 of CFD No. 93-1 which is exempt from ad valorem property taxes because it is owned by a religious organization.

"Single Family Unit" means all Developed Property, other than Apartments, for which the building permit was issued for purposes of constructing a residential dwelling unit(s), including detached, attached, and condominium units and structures.

"Special Tax" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property, Undeveloped Property, Taxable Property Owner Association Property, Taxable Religious Property and Taxable Public Property to fund the Special Tax Requirement.

"Special Tax Requirement" means that amount required in any Fiscal Year for Improvement Area No. 11 of CFD No. 93-1 to: (1) pay debt service on all outstanding bonds or other indebtedness of Improvement Area No. 11 and Improvement Area No. 11A, or other periodic costs on the bonds or other indebtedness, (2) pay the Administrative Expenses, (3) accumulate funds to pay directly for authorized facilities, (4) pay costs associated with the release of funds from an escrow account if any, (5) pay any amounts required to establish or replenish any reserve funds, (6) pay for anticipated delinquent special taxes (such delinquent special taxes shall be estimated based on the delinquency rate in the CFD for the previous Fiscal Year.)

"Taxable Property" means all of the Assessor's Parcels within the boundaries of Improvement Area No. 11 which are not exempt from the Special Tax pursuant to law or Section E below.

"Taxable Property Owner Association Property" means all Property Owner Association Property which has not been exempted pursuant to Section E below.

"Taxable Public Property" means all Public Property which was acquired by a public agency through a negotiated transaction, gift or devise, including any dedication contingent upon approval of development plans which has not been exempted pursuant to Section E.

"Taxable Religious Property" means all Religious Property which has not been exempt pursuant to Section E.

"Undeveloped Property" means all Taxable Property, exclusive of Taxable Property Owner Association Property, Taxable Religious Property and Taxable Public Property, not classified as Developed Property.

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

For each Fiscal Year, all Taxable Property within Improvement Area No. 11 of CFD No. 93-1 shall be classified as Developed Property, Undeveloped Property, Taxable Property Owner Association Property, Taxable Religious Property or Taxable Public Property, and will further be classified as located in only Improvement Area 11 or Improvement Area No. 11 and Improvement Area No. 11A, and shall be subject to tax in accordance with the rate and method of apportionment determined pursuant to Sections C and D below.

For purposes of determining the applicable Assigned Special Tax for each Assessor's Parcel of Developed Property, all Developed Property shall be assigned to one of the Land Use Classes designated in Table 1 below. Single Family Units shall be assigned to Land Use Classes 1 through 10 based on the square footage for the improvements to be constructed on an Assessor's Parcel as set forth on the most recent building permit or condominium plan issued for such parcel. The square footage of a structure assigned to Land Use Classes 1 through 10 shall be exclusive of garages or other structures which are not used as living spaces. Apartment units shall be assigned to Land Use Class 11. Commercial Property shall be assigned to Land Use Class 12.

**C. MAXIMUM SPECIAL TAX RATE**

**1. Developed Property**

a. Maximum Special Tax

The Maximum Special Tax for each Assessor's Parcel 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 Fiscal Year 1993-94 Assigned Special Tax for each Land Use Class is shown below in Table I.

**TABLE I**  
**Assigned Special Taxes for Developed Property in**  
**Improvement Area No. 11 and 11A of**  
**Community Facilities District No. 93-1 (Fiscal Year 1993-94)**

Land Use Class	Description	Designation	Improvement Area No. 11 Assigned Special Tax	Improvement Area No. 11A Assigned Special Tax
1	Single Family	3,000 sq. ft. or more	\$ 1,153 per unit	\$ 1,787 per unit
2	Single Family	2,750 - 2,999 sq. ft.	\$ 1,057 per unit	\$ 1,638 per unit
3	Single Family	2,500 - 2,749 sq. ft.	\$ 961 per unit	\$ 1,490 per unit
4	Single Family	2,250 - 2,499 sq. ft.	\$ 884 per unit	\$ 1,370 per unit
5	Single Family	2,000 - 2,249 sq. ft.	\$ 807 per unit	\$ 1,251 per unit
6	Single Family	1,750 - 1,999 sq. ft.	\$ 691 per unit	\$ 1,071 per unit
7	Single Family	1,500 - 1,749 sq. ft.	\$ 606 per unit	\$ 939 per unit
8	Single Family	1,250 - 1,499 sq. ft.	\$ 509 per unit	\$ 939 per unit
9	Single Family	1,000 - 1,249 sq. ft.	\$ 412 per unit	\$ 939 per unit
10	Single Family	< 1,000 sq. ft.	\$ 398 per unit	\$ 939 per unit
11	Apartment	NA	\$ 339 per unit	\$ 939 per unit
12	Commercial	NA	\$ 4,757 per acre	\$ 7,373 per acre

c. Backup Special Tax

The Fiscal Year 1993-94 Backup Special Tax is \$0.109 per square foot of each Assessor's Parcel of Developed Property. The Backup Special Tax may exceed the Assigned Special Tax for some Assessor's Parcels within each Land Use Class. In such case, the Back-up Special Tax shall be the Maximum Special Tax.

The acreage or square footage of land area applicable to a condominium unit shall be computed from the acreage of the lot on which the condominium unit is located. The acreage for such lot shall be allocated equally among the condominiums located on the lot.

d. Increases in the Maximum Special Tax



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On each July 1, commencing July 1 1994, the Assigned Special Tax and the Back-up Special Tax to be applicable to an Assessor's Parcel shall be increased by two percent (2.00%) of the amount in effect for the previous Fiscal Year.

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

a. Maximum Special Tax

The Maximum Special Tax for Undeveloped Property, Taxable Property Owner Association Property, Taxable Public Property, and Taxable Religious Property shall be \$5,280 per Acre for Fiscal Year 1993-94.

The acreage or square footage of land area applicable to a condominium unit shall be computed from the acreage of the lot on which the condominium unit located. The acreage for such lot shall be allocated equally to the condominiums located in the lot.

b. Increases in the Maximum Special Tax

On each July 1, commencing July 1 1994, the Maximum Special Tax for Undeveloped Property, Taxable Property Owner Association Property, Taxable Religious Property, and Taxable Public Property shall be increased by two percent (2.00%) of the amount in effect for the previous Fiscal Year.

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

Commencing with Fiscal Year 1993-94 and for each following Fiscal Year, the Council shall determine the Special Tax Requirement to be collected from Taxable Property in Improvement Area No. 11 of CFD No. 93-1 in the Fiscal Year. The Council shall levy the Special Tax as follows until the amount of levy equals the Special Tax Requirement, subject to limitations specified in Section 53321 of the Act.

First: The Special Tax shall be levied in equal percentages on each Assessor's Parcel of Developed Property up to 91% of the applicable Assigned Special Tax for such Assessor's Parcel;

Second: If additional monies are needed after the first step has been completed, the Special Tax shall be levied in equal percentages on each Assessor's Parcel of Undeveloped Property, up to 100% of the Maximum Special Tax for Undeveloped Property;

Third: If additional monies are needed after the first two steps have been completed, then the levy of the Special Tax on each Assessor's Parcel of Developed Property shall be increased in equal percentages from the amounts calculated pursuant to Step 1 above, up to 100% of the applicable Assigned Special Tax for such Assessor's Parcel;

Fourth: If additional monies are needed after the first three steps have been completed, then the levy of the Special Tax on each Assessor's Parcel of Developed Property whose Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased



in equal percentages from the Assigned Special Tax up to the Maximum Special Tax for each such Assessor's Parcel;

Fifth: If additional monies are needed after the first four steps have been completed, then the Special Tax shall be levied in equal percentages on each Assessor's Parcel of Taxable Property Owner Association Property up to the Maximum Special Tax for Taxable Property Owner Association Property;

Sixth: If additional monies are needed after the first five steps have been completed, then the Special Tax shall be levied in equal percentages on each Assessor's Parcel of Taxable Religious Property up to the Maximum Special Tax for Taxable Religious Property;

Seventh: If additional monies are needed after the first six steps have been completed, then the Special Tax shall be levied in equal percentages on each Assessor's Parcel of Taxable Public Property up to the Maximum Special Tax for Taxable Public Property.

#### **E. EXEMPTIONS**

The Council shall not levy a Special Tax on the following:

1) Properties owned by entities of the State of California, federal or other public agencies except as otherwise provided in Sections 53317.3 and 53317.5 of the Act; and

2) Properties designated for the following uses:

Up to a total of 12.96 acres of Public Property, Property Owner Association Property, and Religious Property.

All such property will be allocated on a first in time basis. If the total number of acres of land conveyed or dedicated exceeds the amount stated above, then the acres exceeding such total shall be taxed at the applicable rate set forth in Section C.2 above and to the extent set forth in Section D above.

#### **F. REVIEW/APPEAL COMMITTEE**

Any landowner or resident who feels that the amount of the Special Tax is in error may file a notice with CFD No. 93-1 appealing the levy of the amount of the Special Tax. A representative of CFD No. 93-1 will then review the appeal and, if necessary, meet with the applicant. If the findings of the representative of CFD No. 93-1 verify that the amount of the Special Tax should be modified or changed, then, as appropriate, the Special Tax levy shall be corrected.

#### **G. MANNER OF COLLECTION**

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that Improvement Area No. 11 of CFD No. 93-1 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 on delinquent Assessor's Parcels as permitted by the Act.



**H. PREPAYMENT OF SPECIAL TAX**

The Special Tax applicable to an Assessor's Parcel of Taxable Property may be prepaid in full according to a prepayment formula determined by the Council at the time of prepayment. The prepayment amount shall also include the administrative expenses of Improvement Area No. 11 of CFD No. 93-1, the fiscal agent and any consultant retained by Improvement Area No. 11 of CFD No. 93-1 in connection with the calculation of the prepayment amount.

**I. TERM OF SPECIAL TAX**

The Special Tax shall be levied for a term of 50 years, commencing with Fiscal Year 1993-94.



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Improvement Area No. 11  
CFD 93-1

May 7, 2000