



The Heart of Southern California
Wine Country

City of Temecula

Property Assessments

Temecula Trekkers Meeting

August 14, 2018

Presented By:
Greg Butler, Assistant City Manager



Property Assessments

- Community Facility Districts
- Assessment Districts
- TCSD Service Levels
- Measure C – Special Tax

Community Facility Districts (CFDs)

- A CFD is a financing tool available to local governments to fund community facilities and services through the levy of a voter-approved special tax.
- Typical uses include:
 - Facilities, infrastructure, public services

Community Facility Districts (CFDs)

- Permitted under the Mello-Roos Community Facility Act of 1982
- To generate funding for infrastructure improvements, bonds are sold by the CFD to raise capital
- Bonds are then repaid through a tax levy on the properties within the CFD

Community Facility Districts (CFDs)

- A CFD's boundary is defined as part of the formation process
- A two-thirds affirmative vote of the land owners is required to form a CFD
- The tax is determined by the "Rate and Method of Apportionment (RMA)"
 - Based on an estimated benefit to the parcel

Community Facility Districts (CFDs)

- Properties within a CFD are burdened with a lien of special tax
- Its common practice to set the CFD tax equal to 1% of the home's value
 - For a total Tax Rate of 2%
- Properties in Temecula may have multiple CFD assessments
 - City, School District, Water Districts, etc.

Community Facility Districts (CFDs)

- City of Temecula has 6 separate CFDs:
 - **Wolf Creek** (matures 2034)
 - road, sewer, storm drain, fire facilities, park improvements
 - **Crowne Hill** (matures 2035)
 - Street, storm drain, sewer & water improvements
 - **Harveston** (matures 2036)
 - Public improvements and park/lake maintenance
 - **Harveston II** (matures 2034)
 - Road, bridge & intersection improvements

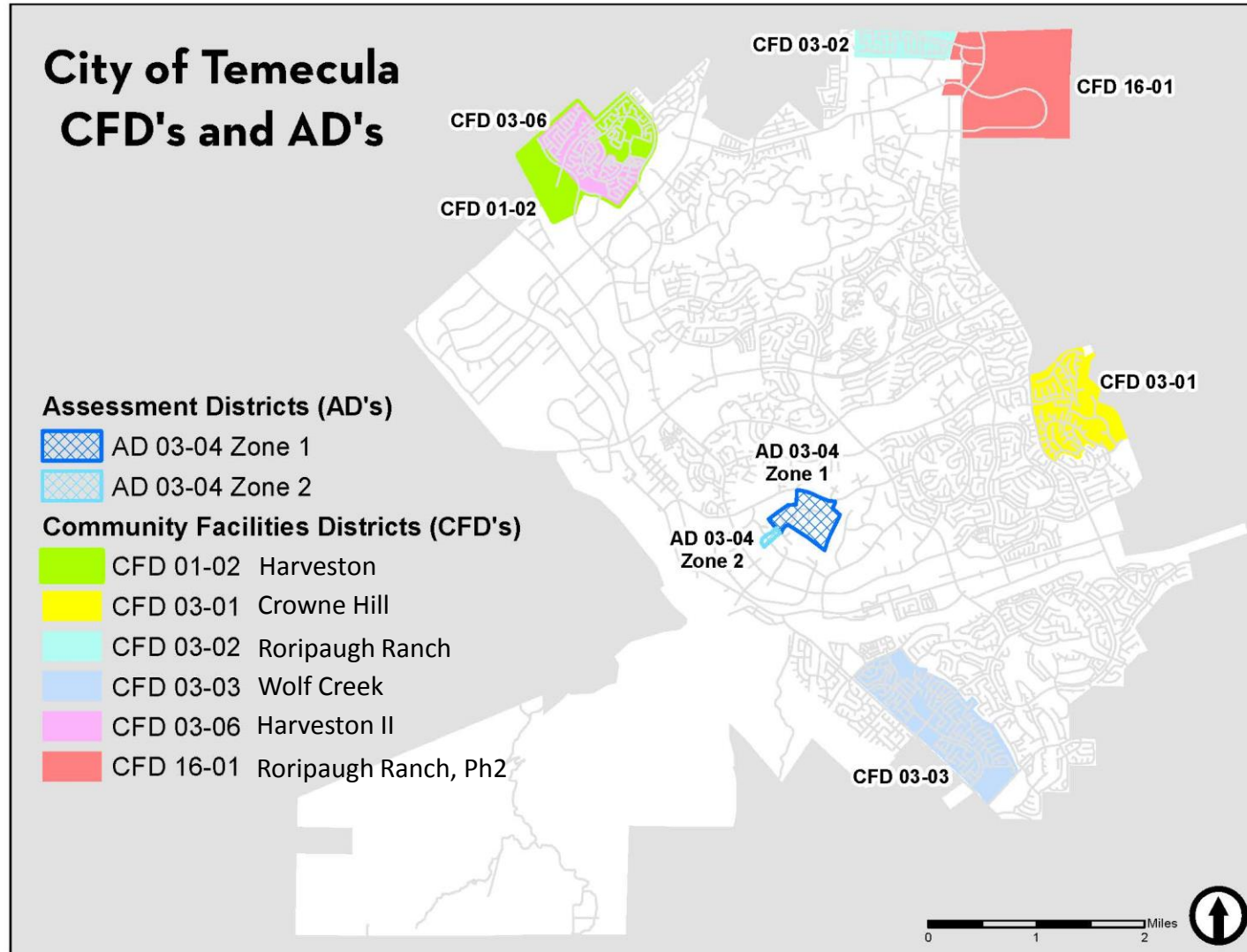
Community Facility Districts (CFDs)

- City of Temecula has 6 separate CFDs:
 - Roripaugh Ranch (matures 2036)
 - road, sewer, storm drain, fire facilities, park improvements
 - Roripaugh Ranch, Phase II (matures 2047)
 - Various public improvements

Assessment District

- City of Temecula has 1 Assessment District
 - John Warner Road (matures 2023)
 - Road and storm drain improvements
 - Benefitting properties formed an Assessment District to issue bonds to generate funding for improvements
 - Property owners pay annual debt service for the bonds via assessments on their property tax bills

District Locations



TCSD Service Levels

- Temecula Community Service District provides various services to properties within the City of Temecula
- Property owners pay only for the services used or made available to their property
- Rates and charges for the services are paid through the property tax bills

TCSD Service Levels

- Temecula has 4 Service Level assessments
 - Service Level B – Residential Streetlights
 - Service Level C – Perimeter Landscaping/Slope Maintenance
 - Service Level D – Recycling and Refuse Collection
 - Service Level R – Unpaved Road Maintenance
- Rates & charges are approved annually by TCSD Board of Directors (aka City Council)
- Property owners have the right to protest rates and charges, under Proposition 218

Measure C – Special Tax

- In 1997, Temecula voters approved Measure C
 - City of Temecula's Parks/Lighting Services Special Tax
- Measure C funds the following:
 - Ongoing maintenance of public parks
 - Maintenance of Recreational facilities
 - Recreational and Human Services programs
 - Landscaped median maintenance
 - Energy costs for arterial street lighting and traffic signals

Measure C – Special Tax

- For 2018-19, Measure C rates are as follows:
 - \$ 74.44 per single family residential dwelling unit
 - \$ 55.83 per multi-family residential dwelling unit
 - \$ 148.88 per acre of vacant property in a residential zone
 - \$ 297.76 per acre of vacant property in a non-residential zone
 - \$ 446.64 per acre of non-residential improved property
 - \$ 148.88 per acre of golf course property
 - \$ 37.22 per acre of agricultural property
- Measure C tax is capped at the rates noted above
- Measure C tax generates \$3.7M in revenue per year

Sample Tax Bill

- Below is a section of a sample Property Tax bill, which illustrates how the City's assessments appear

CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse)		AMOUNT
1% TAX LIMIT PER PROP 13		4710.00
TEMECULA UNIFIED B&I	(951) 506-7941	154.81
MT SAN JACINTO JR COLLEGE	(951) 487-3011	62.17
MWD EAST 1301999	(213) 217-7619	16.48
EMWD IMP DIST U-8	(951) 928-3777	9.42
RCWD R DIV DS	(951) 296-6900@	477.00
FLD CNTL STORMWATER/CLEANWATER	(800) 439-6553@	2.88
TEMECULA PKS/LTG SRVS	(800) 439-6553@	74.44
TEMECULA RESIDENTIAL ST LIGHTS	(800) 439-6553@	25.68
TEMECULA TRASH/RECYCLING	(800) 439-6553@	271.76
CFD 03-06 HARVESTON 11 TEMECULA	(800) 439-6553@	248.98
CFD 01-2 HARVESTON B TEMECULA	(800) 439-6553@	116.26
CFD 01-2 HARVESTON A TEMECULA	(800) 439-6553@	868.44
TEMECULA PERIMTR LDS ZN 24	(800) 439-6553@	100.00
MWD STANDBY EAST	(866) 807-6864@	6.94
EMWD STDBY-COMBINED CHARGE	(951) 928-3777@	11.60

LAND	159,000
STRUCTURES	312,000
TRADE FIXTURES	
TREES & VINES	
BUSINESS PERSONAL PROPERTY	
FULL VALUE	471,000
EXEMPTIONS	
NET VALUE	471,000
TAX RATE PER \$100 VALUE	1.05157
TAXES	\$4952.88
Special Assessments & Fixed Charges	2,203.98
TOTAL AMOUNT	7,156.86
<small>If over \$50,000, see Item #1 on reverse</small>	

\$3,578.43	\$3,578.43
Add 10% penalty after 12/10/2017	Add 10% penalty plus cost after 04/10/2018
1	2
\$3578.43	\$3578.43

PLEASE KEEP TOP PORTION FOR YOUR RECORDS
(NO RECEIPTS WILL BE ISSUED - YOUR CANCELLED CHECK IS YOUR RECEIPT)

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Measure C
Svc Level B/D
CFDs
Svc Level C

To access Property Tax Bills, visit <https://taxpayments.co.riverside.ca.us/taxpayments/>

Questions/Discussion