



CITY OF CORONA

Annual Report



Fiscal Year 2026

Community Facilities District No. 2002-2

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Appendix A – Boundary Map

Community Facilities District No. 2002-2

1. District Profile*Project Description*

The Community Facilities District No. 2002-2 (the "CFD No. 2002-2" or the "District") was formed to provide landscape maintenance services for the area's medians along Magnolia Avenue, Compton Avenue, East Sixth Street, and the easterly Compton Avenue parkway.

Location

The CFD No. 2002-2 is generally located east of Interstate 15, and spread within the boundaries of Sampson Ave, McKinley St, and Sherborn St. The District comprises over 266 acres and includes a total of 79 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

The CFD No. 2002-2 is a non-bonded district.

2. Special Tax Information*Special Tax*

The amount collected each year is determined by the Special Tax formula and can vary from year to year but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2026 tax year is \$78,083.68. The Maximum Special Tax rates for Fiscal Year 2026 are as follows:

The Maximum Special Tax Rates for Parcels in all Maintenance Categories shall be increased by the percentage increase in the Consumer Price Index for all Urban Consumers ("CPI-U") for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area, or ii) by two percent (2.0%), whichever is greater, on July 1, 2004, for Fiscal Year 2005 and on each subsequent July 1 for the Fiscal Year then commencing. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2026 is 2.52%.

*Table 2-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Commercial	Benefit Unit	\$402.25

*Table 2-2
Special Tax Breakdown*

Category	Parcels	Benefit Units	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Commercial	79	427.11	\$78,083.68	\$171,803.07	45.45%

Termination of Special Tax

For each Fiscal Year the City of Corona provides services the Special Tax shall be levied on all Assessor's Parcels subject to the Special Tax as necessary to satisfy the Special Tax Requirement. The Special Tax shall be in perpetuity as long as the City of Corona provides the services to the District.

3. Payment History

Delinquencies are calculated through June 2025 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2025

As of June 2025, the delinquency rate of CFD No. 2002-2 for Fiscal Year 2025 is 0.16%

Information Concerning Delinquent Parcels

CFD No. 2002-2 delinquency information as of June 2025 is illustrated below:

*Table 3-1
Delinquency Summary*

Fiscal Year	Levied		Delinquency		
	Parcels	Amount	Parcels	Amount	% Del.
2021	79	\$71,779.16	0	\$0.00	0.00%
2022	79	\$71,779.16	0	\$0.00	0.00%
2023	79	\$71,779.16	0	\$0.00	0.00%
2024	79	\$75,051.60	0	\$0.00	0.00%
2025	79	\$76,552.52	1	\$125.46	0.16%
Total		\$366,941.60	1	\$125.46	0.03%



Appendix A:

Boundary Map





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