



CITY OF CORONA

Annual Report



Fiscal Year 2026

Community Facilities District No. 2002-3

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Community Facilities District No. 2002-3

1. District Profile

Project Description

Community Facilities District No. 2002-3 (the "CFD No. 2002-3" or the "District") was created to accommodate the fast growing Temescal Canyon area, east of Interstate 15, from Weirick Road to Ontario Avenue. This area has a combination of residential and business land uses, which made the formation of a new landscaping district a necessity. The District will provide the financial mechanism to maintain the master planned maintenance of parks, slopes, parkways, open space, medians, and maintenance of street trees and landscape.

Location

The CFD No. 2002-3 is generally located east of Interstate 15, and its boundaries are south of Liberty Ave. & La Gloria St., west of Temescal Canyon Rd., and north of Cajalco Rd. The District comprises over 183 acres and includes a total of 45 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

The CFD No. 2002-3 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 \$19,422.38. 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
A	Benefit Unit	\$132.92
B	Benefit Unit	\$163.59
C	Benefit Unit	\$204.49
D	Benefit Unit	\$245.34
E	Benefit Unit	\$306.70
F	Benefit Unit	\$388.50
G	Benefit Unit	\$470.29
H	Benefit Unit	\$552.10

*Table 2-2
Special Tax Breakdown*

Category	Parcels	Dwelling Units	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
A	40	705.29	\$19,422.38	\$93,749.08	20.72%

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, there were no delinquencies in the payment of the Special Tax for CFD No. 2002-3 for Fiscal Year 2025.



Appendix A:

Boundary Map



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2002-3



S P I C E R

CONSULTING GROUP