

RESOLUTION NO. 2026-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEMECULA ESTABLISHING THE AMOUNT OF THE SPECIAL TAX LEVY FOR FISCAL YEAR 2026-27 TO PROVIDE FOR RECREATION AND HUMAN SERVICES PROGRAMS AND THE OPERATION, MAINTENANCE AND SERVICING OF PUBLIC PARKS AND RECREATIONAL FACILITIES, MEDIAN LANDSCAPING, AND ARTERIAL STREET LIGHTS AND TRAFFIC SIGNALS

THE CITY COUNCIL OF THE CITY OF TEMECULA DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Pursuant to the authority of Article XI, Section 7 of the California Constitution, Government Code Section 37100.5, and other applicable law, the City Council adopted, and the voters of the City of Temecula approved, Ordinance No. 96-21, levying and assessing a special tax on each parcel of property in the City of Temecula for each fiscal year, commencing with Fiscal Year 1997-1998.

Section 2. The maximum amount of said special tax for each fiscal year as established by Ordinance No. 96-21 is \$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 and \$37.22 per acre for agricultural uses.

Section 3. The City of Temecula has experienced a large amount of mixed use (both residential and commercial) development primarily within the Temecula Old Town area. As a result, all mixed-use development assessment for the Special Tax will be calculated using the number and type of dwelling units and the per acre charge for non-residential improved property.

Section 4. Pursuant to Ordinance No. 96-21 the City Council is empowered to establish the amount of the special tax levy annually each fiscal year, in amounts not to exceed the maximum amounts specified in Section 2 of this Resolution, as is required to provide an adequate level of service in accordance with the purposes set forth in the Ordinance.

Section 5. The City Council hereby determines that the maximum rates will be required in order to provide an adequate level of service in accordance with the purposes set forth in Ordinance No. 96-21, and hereby establishes the following amounts to be levied as a special tax for Fiscal Year 2026-27:

\$ 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

Section 6. Notwithstanding Section 5 of this Resolution the tax rate shall be \$0.00 for any parcel of property that: (i) qualifies for an exemption from ad valorem taxation under California law, (ii) is owned by a federally recognized Tribal Government, (iii) is owned by a homeowners' association and used by the owners and/or occupants of the respective residential development in a manner incidental to residential occupancy or (iv) is zoned for use as open space.

Section 7. The special tax shall be collected in the same manner, on the same dates, and shall be subject to the same penalties and interest as other charges and taxes fixed and collected by the County of Riverside on behalf of the City of Temecula. Said special tax, together with all penalties and interest thereon, shall constitute a lien upon the parcel upon which it is levied until it has been paid, and said special tax, together with all penalties and interest thereon, shall until paid, constitute a personal obligation of the City of Temecula by the persons who own the parcel on the date the tax is due. All laws applicable to the levy, collection and enforcement of property taxes, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund and redemption, are applicable to the special tax, except for California Revenue and Taxation Code Section 4831.

Section 8. The revenue raised by the special tax shall be placed in a special fund to be used only for the purposes of operating, maintaining and servicing public parks and recreational facilities, recreational and community services programs, median landscaping, arterial streetlights and traffic signals throughout the City of Temecula and administrative expenses incurred by the City in connection therewith.

Section 9. The special tax shall not be imposed upon a federal or state governmental agency or another local governmental agency or upon any parcel of property that is exempt from the special tax imposed by this ordinance pursuant to any provision of the Constitution or any paramount law.

Section 10. The Director of Finance is hereby ordered to transmit or cause to be transmitted to the County Auditor of the County of Riverside, California before August 14, 2026, the property tax roll with the special tax enumerated for each parcel not exempt therefrom; and the County Auditor is hereby designated, required, empowered, authorized, instructed, directed and ordered to make collection of such special tax as shown on that roll and to perform any and all duties necessary therefore.

Section 11. If a property owner subject to the special tax challenges or questions the levy of the special tax against such property owners' property, such property owner must appeal the levy by filing an appeal with the City Clerk before 5:00 p.m. on December 1, 2026, pursuant to procedures established by the City.

Section 12. If a property owner subject to the special tax believes that payment of the special tax for Fiscal Year 2026-27 would create a hardship for that property owner during that fiscal year, such property owner must appeal the levy by filing a hardship appeal with the City Clerk before 5:00 p.m. on December 1, 2026, pursuant to the procedures established by the City, in order to be considered under the hardship appeal program.

Section 13. If any provision of this Resolution or the application thereof to any person or circumstances is held invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any other provision or applications, and to this end the provision of this Resolution are declared to be severable. The City Council does hereby declare that it would have adopted this Resolution and each section, subsection, sentence, clause, phrases, parts or portions hereof are declared invalid or unconstitutional.

Section 14. The City Clerk shall certify to the adoption of this Resolution.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of Temecula this 28th day of July, 2026.

Jessica Alexander, Mayor

ATTEST:

Randi Johl, City Clerk

[SEAL]

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE) ss
CITY OF TEMECULA)

I, Randi Johl, City Clerk of the City of Temecula, do hereby certify that the foregoing Resolution No. 2026- was duly and regularly adopted by the City Council of the City of Temecula at a meeting thereof held on the 28th day of July, 2026, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

Randi Johl, City Clerk