



April 23, 2020

Dear Great Park Neighborhoods Property Owner:

Recent media reports have incorrectly stated that the City of Irvine has increased the community facilities district (CFD) tax rate applicable to your property. Those reports are inaccurate. The tax rate for your property were originally set in 2013, and **have not increased since that time.**

At the request of the landowner, over the years the City has taken steps to modify the CFD as new phases of the Great Park Neighborhoods have proceeded through the development process. But **none of those steps have increased the tax rate applicable to your home.**

Information about the scope of the CFD was provided to you in your real property disclosures, and has been publicly available at the City of Irvine since the CFD's formation. For your reference, a link to those materials has been made available on the City of Irvine's website, at <https://www.cityofirvine.org/orange-county-great-park/great-park-key-documents>.

We think it is important that you have clear and correct information regarding your taxes and the use of those funds. That is why we are providing this letter and the attached set of Frequently Asked Questions, which give clear and concise information, and which correct the errors that have been published in recent reports.

I hope you find this letter and the FAQ page informative. If you have any questions, please contact me at [fmsp@cityofirvine.org](mailto:fmsp@cityofirvine.org) or 949-724-6255.

Sincerely,

A handwritten signature in cursive script that reads "Kristin Griffith".

Kristin Griffith  
Director of Financial Management & Strategic Planning

**Frequently Asked Questions  
Community Facilities District No. 2013-3 (CFD 2013-3)**

1. Does the development of the Orange County Great Park increase my taxes?

No. The tax rate for CFD 2013-3 was set at the time the District was formed, and cannot be increased.

2. When did the Great Park CFD start to fund park features and services?

In 2005, eight years before the CFD was created, the idea of a CFD being used to fund certain Great Park improvements and services in the original Development Agreement for the Great Park. In each subsequent agreement, the CFD and use of its funds was discussed. When CFD 2013-3 was created in 2013, it expressly provided for the provision of facilities (like roads, utilities, park features, and buildings) and services (like maintenance and staffing of public buildings) for the Great Park.

3. Why have I heard that my taxes are increasing to fund new Great Park projects?

There is a misconception the City is allowing an increase in the special tax rate. This misconception is based on the mistaken belief that the formation of new "Improvement Areas" within the boundaries of the CFD results in increased taxes, a misunderstanding of how special taxes are established, and general misinformation. However, the special tax rate was set at the time a CFD was created, and was approved by the property owner at that time.

4. When the City approves new Community Facility District Improvement Areas how does that affect my taxes?

Formation of new CFD Improvement Areas does not change the taxes or tax rates for any existing homes in the Great Park. It sometimes reduces, but never increases, the taxes within the newly-created improvement area (prior to the sale of any homes).

5. What is the CFD 2013-3 allowed to pay for?

The services and facilities that can be paid for or purchased by CFD 2013-3 are described in detail in the CFD formation documents, and disclosures provided to each property owner prior to purchase.

6. Was CFD 2013-3 created legally?

CFD 2013-3 was created as required by the California Government Code, and the California open meetings law, better known as the Brown Act. This included public meetings, public hearings, with an opportunity for members of the public to be heard,

and votes of the property owner(s) at the time the CFD and its Improvement Areas were created.

7. Where can I find documents related to the history and building of the Orange County Great Park?

*Please refer to the link below to review a variety of transparency documents and negotiating agreements related to the history and building of the Orange County Great Park.*

<https://www.cityofirvine.org/orange-county-great-park/great-park-key-documents>