

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COMMUNITY FACILITIES DISTRICTS LEGISLATIVE BODY  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**SUBMITTAL DATE:**  
May 8, 2006

**FROM:** County Executive Office

**SUBJECT:** Community Facilities District No. 88-4 (Winchester Ranch)

**RECOMMENDED MOTION:** That based on the verified petition and submitted documents the Board of Supervisors acting *ex officio* as the Legislative Body of Community Facilities District No. 88-4 (Winchester Ranch) find that Rancho-Temecula New Covenant Fellowship paid the Fiscal Year 2005-06 special taxes on APN 957350013-7 in the amount of \$642,383.44; that 40 acres of APN 957350013-7 represents exempt open space; that \$369,664.12 of the Fiscal Year 2005-06 special tax paid was in respect of the exempt open space; and that such amount was erroneously collected; and hereby order the CFD Administrator to request a refund in the amount of \$369,664.12 from the Fiscal Agent, payable to Rancho-Temecula New Covenant Fellowship.

**BACKGROUND:** Assessor Parcel Number 957350013-7 (the "Parcel") is located within the boundaries of Community Facilities District No. 88-4 (Winchester Ranch) (the "CFD") and was classified as "Vacant Property" under the terms of the Amended Rate and Method of Apportionment (the "Amended RMA"). Pursuant to the terms of the Protocol Agreement by and between the CFD and Pulte Home Corporation, it was agreed that for FY 2005-06 "Vacant Property" would be taxed to meet the special tax requirement.

(Continued on Page 2)

*Debra Cournoyer*  
Debra Cournoyer,  
Principal Management Analyst

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ N/A	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$ N/A	Budget Adjustment:	No
	Annual Net County Cost:	\$ N/A	For Fiscal Year:	06/07
<b>SOURCE OF FUNDS:</b> Special Tax funds CFD 88-4				<b>Positions To Be Deleted Per A-30</b> <input type="checkbox"/>
				<b>Requires 4/5 Vote</b> <input type="checkbox"/>

**C.E.O. RECOMMENDATION:** **APPROVE**

**County Executive Office Signature** *[Signature]*

**Prev. Agn. Ref.:**

**District:** 3

**Agenda Number:**

**8 . 1**

FORM APPROVED  
COUNTY COUNSEL

MAY 09 2006

Departmental Concurrence

Dept't Recomm.:  Consent  Policy

Per Exec. Ofc.:  Consent  Policy

MAY 13 11:32 AM '06  
COUNTY OF RIVERSIDE

On July 1, 2005, the parcel map ("Parcel Map") that would allow for the development of the Parcel had not been recorded. It was known that an undeterminable amount of acreage of the Parcel would be classified as "Open Space" and not subject to the special tax levy. The Parcel Map was recorded on December 23, 2005, and established that a remainder parcel of 40.0 acres was exempt from having to pay any special tax levy.

The special tax obligation of the Parcel for FY 2005-06 was calculated as \$642,383.44 and was enrolled in August of 2005. In order to satisfy a condition of approval to record the Parcel Map, Rancho-Temecula New Covenant Fellowship, a California corporation ("New Covenant") paid the entire special tax obligation enrolled for FY 2005-06. New Covenant has made a written request that those special taxes paid with regard to the remainder parcel be refunded. The Special Tax Administrator has determined the amount of the refund due for the remainder parcel is \$369,664.12.

Sufficient special taxes have been collected for FY 2005-06 to pay all interest owing and the mandatory redemption required on September 1, 2006. In addition, the amount collected will also allow for an optional redemption to be made on September 1, 2006 in the amount of \$1,000,000.

By the terms of the Rate and Method and pursuant to Ordinance No. 661.2, special taxes for the CFD are to be collected consistent with *ad valorem* property taxes. Sections 5096 et seq. of the Revenue and Taxation Code provide the authority to the Board to order refunds in instances where there has been an error in the amount of taxes collected.

Staff is requesting that the Board approve and order a refund in the amount of \$369,664.12 to be made to New Covenant and direct staff to request that the Fiscal Agent for the CFD issue the refund payment.



1           6. In response to that question, Albert A. Webb and Associates has determined that the forty (40)  
2 acres of land subsequently designated as open space property accounted for \$369,664.12 of the  
3 \$642,383.44 of Special Tax paid in respect of APN 957-350-013-7 in fiscal year 2005-2006.

4           We declare under the penalty of perjury under the laws of the State of California that the foregoing  
5 is true and correct.

6           Executed this 15th day of May, 2006, at Riverside, California.

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9           /s/ Paul Thompson

10           /s/ Amy Freeman  
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**NEW COVENANT FELLOWSHIP**

May 2, 2006

County of Riverside  
County Executive Office  
4080 Lemon Street, 4<sup>th</sup> Floor  
Riverside, CA 92501

**Petition for Refund of 2005-06 Tax Assessment  
Community Facilities District No. 88-4  
APN 957-350-013-7**

On December 1, 2005 Rancho-Temecula New Covenant Fellowship paid in full the 2005-06 Special Tax Assessment on CFD 88-4 on the above noted APN 957-350-013-7 in the amount of \$ 642,383.44. After review, it was determined the church paid the CFD 88-4 Assessment on a Remainder Parcel of 40 Acres as well as the improved parcels on which the Assessment was due. This petition is to request a refund of the Assessment on the 40-Acre Remainder Parcel in the amount of \$ 369,664.12. The grounds for this refund are based on the provisions of the Rate and Method which states in pertinent part:

*No special tax shall be levied on property not designated for development, regardless of present or future ownership or which, at the time of adoption of the resolution of formation for the CFD No. 88-4, is owned by or dedicated or otherwise conveyed or to be conveyed to a public agency in satisfaction of the conditions to development set forth in Specific Plan No. 213 of the County of Riverside or any amendment thereto.*

Further, it is the request of New Covenant Fellowship that the refund be granted on the statutory basis of the following item of the Relevant Statutory Provisions of the Revenue and Taxation Code:

*Item 5096. (Grounds for Refund) Refund of taxes under specified conditions.  
Any taxes paid before or after delinquency shall be refunded if they were  
(b) Erroneously or illegally collected.*


**VERIFICATION STATEMENT:**

I certify and declare under penalty of perjury under the laws of the State of California that: I am Roger Brewer, Senior Pastor/President of Rancho-Temecula New Covenant Fellowship and I am authorized to make this verification on behalf of Rancho-Temecula New Covenant Fellowship; and I have read the foregoing petition and know its contents. The facts stated therein are true and correct based on my review of all documents, records and information known or possessed by Rancho-Temecula New Covenant Fellowship or any of its officers or employees.

This 2<sup>ND</sup> day of May 2006 in Murrieta, Riverside County, California

Administrative Offices  
38810 Sky Canyon Drive  
Murrieta, CA 92563

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Roger Brewer, Senior Pastor/President  
Rancho-Temecula New Covenant Fellowship



**NEW COVENANT FELLOWSHIP**

May 2, 2006

County of Riverside  
County Executive Office  
4080 Lemon Street, 4<sup>th</sup> Floor  
Riverside, CA 92501

RE: Petition for Refund of 2005-06 Tax Assessment  
Community Facilities District No. 88-4  
APN 957-350-013-7

VERIFICATION STATEMENT:

I certify and declare under penalty of perjury under the laws of the State of California that: I am Mary M. Carter, Secretary/Treasurer of Rancho-Temecula New Covenant Fellowship and I am authorized to make this verification on behalf of Rancho-Temecula New Covenant Fellowship; and I have read the foregoing petition and know its contents. The facts stated therein are true and correct based on my review of all documents, records and information known or possessed by Rancho-Temecula New Covenant Fellowship or any of its officers or employees.

This 2<sup>nd</sup> day of MAY 2006 in Murrieta, Riverside County, California

Mary M. Carter, Secretary/Treasurer  
Rancho-Temecula New Covenant Fellowship

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