

ENGINEER'S REPORT
TO THE
BOARD OF SUPERVISORS
OF THE
RIVERSIDE COUNTY FLOOD CONTROL
AND WATER CONSERVATION DISTRICT
ON THE
ELSINORE VALLEY (ZONE 3)
FLOOD CONTROL
BENEFIT ASSESSMENT AREA
JULY 2014

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General Manager-Chief Engineer



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INTRODUCTION

The District Act, amended in 1983, makes provision for the Board of Supervisors to levy a benefit assessment pursuant to the Benefit Assessment Act of 1982, Chapter 6.4 of Part 1 of Division 2 of Title 5 of the Government Code (commencing at Section 54703), to repay the principal of, and pay interest on, bonds issued to finance any work or improvement provided for in the Act, if the issuance of bonds is approved at the same election at which the levying of the benefit assessment is approved.

In a special election held November 4, 1986, voters in the Elsinore Valley Area of Zone 3 approved Proposition "F", a Flood Control Benefit Assessment Program. The program provides for the levy and collection of an annual assessment on each parcel of land within the Benefit Assessment Area boundaries shown on Appendix "C" attached hereto; to pay debt service on bonds issued to fund the construction of flood control facilities in the Elsinore Valley. On February 17, 1993 a total of \$5,715,000 of bonds were issued to finance these projects.

The provisions of the Benefit Assessment Program require the Chief Engineer to submit an annual program status report recommending a Benefit Assessment Rate for the next Tax Year, and further, require the Board of Supervisors to conduct a public hearing to hear and consider all tax payer concerns. Upon close of the hearing, the Board of Supervisors may adopt and confirm a Benefit Assessment Rate by resolution.

This report summarizes the progress the District has made on flood control improvement projects identified by this program for Elsinore Valley during the past twenty eight years and makes a recommendation for the Fiscal Year 2014-2015 benefit assessment rate.

APPORTIONMENT METHODOLOGY

Benefit Assessments are apportioned on the basis of proportionate stormwater runoff generated by each parcel. This method of assessment is consistent with State Law and the District Act. The amount of benefit is computed based upon the parcel's size (acreage) and its land use classification. A single-family residential structure on a 7,200 square foot lot (1/6 of an acre) is defined as one benefit assessment unit (BAU). The BAUs for other types of land use are calculated in proportion to the amount of runoff generated by a single-family residence on a 7,200 square foot lot. The complete methodology is found in the Riverside County Flood Control and Water Conservation District Ordinance 12.3 that is included as Appendix "B".

In comparison with a typical single family residence, properties used for industrial and commercial purposes typically generate more stormwater runoff and higher pollutant loads on a per acre basis. Thus, commercial/industrial parcels are assessed at a higher rate per acre than residential parcels.

CURRENT YEAR 2013-2014 ASSESSMENTS

In July of 2013, the Board confirmed the assessment rate for Fiscal Year 2013-2014 at \$10.00 per benefit assessment unit (BAU). Following is a summary of FY 2013-2014 assessments:

Rate	Billed Parcels	Assessments	Corrections	Amount Paid
\$10.00	20,771	\$296,787.30	\$0.00	\$288,299.18

* Through April 30, 2014

Property owners may request a review of their assessment(s) by contacting the District. District staff considers each request by reviewing readily available information such as assessor’s parcel maps, aerial photographs, and, when necessary, conducting site visits. The Auditor/Controller is notified of any needed corrections and a new tax bill is issued or, in cases where the assessment has been paid, a refund is made.

ASSESSMENTS CORRECTIONS

The District received 34 assessment correction requests during Fiscal Year 2013-2014 that included appropriate corrections from Fiscal Year 2005-2006 through 2013-2014.

RECOMMENDED BENEFIT ASSESSMENT RATES (FY 2014-2015)

The benefit assessment rate for Fiscal Year 2013-2014 was established at \$10.00 per BAU. This rate was the estimated amount necessary to pay the principal of and interest on the Elsinore Valley Benefit Assessment District (Zone 3) bond issue. It is anticipated that sufficient revenue will be generated in the benefit assessment at a decreased rate of \$8.00 per BAU for Fiscal Year 2014-2015.

Therefore, the District recommends that the benefit assessment rate for Fiscal Year 2014-2015 decreases to \$8.00 per BAU. The rate for each land use category is as follows:

<u>Group</u>	<u>Land Use Category</u>	<u>BAU/Acre</u>	<u>Assessment Rate</u>
A	Commercial, Industrial	12	\$120.00/acre
B	Apartments, Mobile Homes	9	\$90.00/acre
C	Single Family Residential	*	\$10.00/unit
D	Dairies, Livestock	**	**

E	Groves and Golf Courses	.10	\$1.00/acre
F	Undeveloped, Farm Land	.05	\$0.50/acre

* The portion of any single family residential parcel in excess of 1/6 acre and less than 2-1/2 acres is assessed at Group E rates. The portion of any parcel greater than 2-1/2 acres is assessed at Group F rates.

** The BAU shall equal 2 units + 0.05 x (any area larger than .33 acre without drainage control)

RECOMMENDED FISCAL YEAR 2014-2015 BUDGET

The following recommended budget is based on an assessment rate of \$8.00 per BAU:

Total anticipated benefit assessment billing:	\$296,787	
Anticipated delinquency (9.1% historical avg.)	<u>\$27,007</u>	
Estimated Assessment to be collected		\$269,779
Estimated Earnings		\$0
Carryover from Fiscal Year 2013-2014		<u>\$615,565</u>
TOTAL OF ALL FUNDS		\$885,344
Debt Service for Fiscal Year 2014-15		\$514,344
Estimated Administrative Expenses for Fiscal Year		<u>\$25,730</u>
TOTAL OF ALL EXPENSES		\$540,074
Estimate Carryover to Fiscal Year 2014-2015		\$345,270

Every year the District re-evaluates the best use of the previous tax year's carryover in the new tax year, consistent with Section 3.03 of the Fiscal Agent Agreement, to the maximum benefit of the individuals paying the assessments.

The projected revenue for FY 2014-2015, using the proposed benefit assessment rate of \$8.00 per BAU is as follows:

Rate	Parcels*	Assessment**	Projected Revenue***
\$8.00	20,435	\$236,907.98	\$215,349.35

- * Based on FY 2013-2014 County Assessor's information.
- ** Calculated on preliminary land use provided by Riverside County Assessor
- *** Assumes a 9.1% delinquency rate.

ASSESSMENT ROLL

The Assessment Roll for Elsinore Valley (Zone 3) Flood Control Benefit Assessment Area provides a listing by Assessor's Parcel Number of the proposed Fiscal Year 2014-2015 Benefit Assessment to be levied on each parcel of property in the Benefit Zone. The Assessment Roll is identified as Appendix A and incorporated herein by this reference. This Engineer's Report along with the Elsinore Valley (Zone 3) Flood Control Benefit Assessment Area Assessment Roll will be placed at the following locations for review by the public:

Clerk of the Board of Supervisors
4080 Lemon Street, 1st Floor
Riverside, CA 92501

Riverside County Flood Control
and Water Conservation District
1995 Market Street
Riverside, CA 92501
Tel. 951.955.1200

City of Lake Elsinore
130 S. Main Street
Lake Elsinore, CA 92530

Altha Merrifield Memorial Library
600 W. Graham
Lake Elsinore, CA 92530

**The Engineer's Report may also be viewed or downloaded at
<http://www.rcflood.org>**

PROJECT PROGRESS

Proceeds from the Benefit Assessment Bond Issue provided a major portion of the District's share of funding for the Lake Elsinore Outlet Channel, a cooperative project with the U.S. Army Corps of Engineers (Corps). This project was completed by the Corps and turned over to the District for operation in the fall of 1994.

The District submitted claims to the State for reimbursement of 70 percent of its eligible (non-Federal) costs through the State Flood Control Subvention Program. The District has now been fully reimbursed on \$5.9 million in claims submitted to the State.

Other Proposition "F" facilities built to date in conjunction with the Lake Elsinore Outlet Channel include the Third Street Channel and Wasson Canyon Channel /Debris Basin. Sedco Lines D/D1, Four Corners Storm Drain and a segment of Sedco Line E have also been completed.

Now that the bond proceeds have been fully utilized, Zone 3 property tax revenues will be applied to other projects identified in Proposition F. In the current year's budget funds are allocated to finish the construction of the proposition F project Arroyo Del Toro Channel, a project that will begin at a battery of culverts presently discharging onto the Elsinore Valley Cemetery and that will extend approximately 3000 feet southwest to outlet into Collier Marsh. The Arroyo Del Toro Channel project is scheduled to be completed by late summer 2014. Further, the District has identified Lakeland Village – Adelfa Channel for construction in the District's proposed Five Year Capital Improvement Plan (CIP) for FY 2014-2015 through 2018-2019. Planning, environmental work for Adelfa Channel is currently underway. Detailed design scale mapping and utility overlays are complete and a private consulting engineering firm is underway with the preliminary design work.

CONCLUSIONS AND RECOMMENDATIONS

The Zone 3 Benefit Assessment Program has been implemented in an efficient, cost effective manner with the cooperation of the Auditor/Controller, Treasurer/Tax Collector and Assessor Offices.

The continuation of this program and the corresponding benefit assessment levy is necessary to pay debt service on Elsinore Valley Benefit Assessment District (Zone 3) Bonds issued to fund the construction of flood control facilities in the Elsinore Valley. Therefore, the following action is recommended:

Adopt Resolution F2014-18 confirming a Flood Control Benefit Assessment for the Elsinore Valley Area of the District's Zone 3 at the recommended rate of \$8.00 per benefit assessment unit for Fiscal Year 2014-2015.

APPENDIX A

**FY 2014-2015 Assessment Roll
Elsinore Valley Zone 3
Flood Control Benefit Assessment Area
(Under Separate Cover)**

APPENDIX B

**RCFC&WCD Ordinance No. 12.3
(October 27, 1992)**

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ORDINANCE NO. 12.3

AN ORDINANCE OF THE RIVERSIDE COUNTY FLOOD
CONTROL AND WATER CONSERVATION DISTRICT
AMENDING ORDINANCE NO. 12 ESTABLISHING A
BENEFIT ASSESSMENT PROGRAM

The Board of Supervisors of the Riverside County Flood Control and Water Conservation District, State of California, do ordain as follows:

Section 1. Ordinance No. 12, as amended, is amended to read:

ARTICLE I

GENERAL

Section 1. Title.

This Ordinance shall be known as the "Flood Control Benefit Assessment Ordinance" of the Riverside County Flood Control and Water Conservation District.

Section 2. Purpose.

The Riverside County Flood Control and Water Conservation District (the "District") maintains a flood protection system of dams, channels, storm drains, and other improvements upon which the lives and property of District residents depend. It is necessary that these improvements be kept in a safe and effective condition. The purpose of the Benefit Assessment Program is to supplement other available but limited revenues sufficiently to either pay for the construction of or to pay the principal of and interest on bonded indebtedness incurred to finance the construction of needed flood control facilities and related administrative expenses in accordance with the District's master plan for the future development of the flood control system

1 and enable the District to respond to emergencies caused by
2 natural disasters. The State has authorized the District to levy
3 a benefit assessment on any parcel of property within the
4 District, or any zone, sub-zone, watershed or subarea thereof, on
5 the basis of estimated benefit. This Ordinance complies with the
6 statutory authority established by the State.

7 The Board of Supervisors of the District will
8 determine and establish pursuant to Article V of this Ordinance
9 the equitable basis upon which to levy a benefit assessment.
10 Revenues derived from a benefit assessment shall be applied
11 exclusively to either pay for the construction of or to pay the
12 principal of and interest on bonded indebtedness incurred to
13 finance the construction of flood control facilities for an
14 identified benefit assessment area and are to be apportioned to
15 the benefit assessment area in which they are collected.

16 ARTICLE II

17 DEFINITIONS

18 Section 1. Unless otherwise specifically provided or required by
19 the context, certain terms or expressions used herein have the
20 meanings set forth below:

- 21 a.) "Benefit Assessment" means the Benefit Assessment
22 to be levied annually on each Parcel within a Benefit
23 Assessment Area pursuant to Article V of this Ordinance.
24 b.) "Benefit Assessment Act" means the "Benefit Assessment
25 Act of 1982" (Stats. 1982, c. 487) being Chapter 6.1, Part 1,
26 Division 2, Title 5 of the Government Code of the State of
27 California (commencing at Section 54701) that repealed and
28 replaced "Flood Control District Benefit Assessments"

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(Stats. 1979, c. 261,) that was Chapter 10, Division 2, Title 6 of the Government Code of State of California.

c.) "Benefit Assessment Area" means a Benefit Assessment Area formed pursuant to either the Benefit Assessment Act or the District Act by the Board of Supervisors.

d.) "Board of Supervisors" means the Board of Supervisors of the Riverside County Flood Control and Water Conservation District.

e.) "Chief Engineer" means the Chief Engineer of the Riverside County Flood Control and Water Conservation District.

f.) "County" means the County of Riverside, State of California.

g.) "District" means the Riverside County Flood Control and Water Conservation District.

h.) "District Act" means the "Riverside County Flood Control and Water Conservation District Act" (Stats. 1945, c. 1122), as amended, that is Chapter 48 of the Appendix to the California Water Code.

i.) "Engineering News Record Construction Cost Index" means the construction cost index published by the Engineering News Record.

j.) "Ordinance" means this Ordinance No. 12, as amended, of the Riverside County Flood Control and Water Conservation District.

k.) "Parcel" means a parcel of property identified by Assessor parcel number as shown on the equalized tax rolls of the County of Riverside, State of California.

1 1.) "Zone" means a zone of the District established by the
2 provisions of the District Act, and for purposes hereof,
3 shall include any sub-zone therein.

4 ARTICLE III

5 ESTABLISHMENT OF BENEFIT ASSESSMENT AREAS

6 Section 1. Formation of Benefit Assessment Areas.

7 Pursuant to the District Act or the Benefit Assessment
8 Act, as specified in a resolution stating its intent to establish
9 a Benefit Assessment Area, the Board of Supervisors may establish
10 a Benefit Assessment Area.

11 Depending on whether the Act pursuant to which the
12 Board of Supervisors is establishing the Benefit Assessment Area
13 so requires, the Board of Supervisors, prior to the initial levy
14 of a Benefit Assessment, shall place before the voters within the
15 proposed Benefit Assessment Area a proposition as to whether the
16 District shall be authorized to levy the Benefit Assessment as
17 proposed; the proposition may be considered at a state-wide,
18 county-wide or special election as specified by the Board of
19 Supervisors. The proposition must be approved by that percentage
20 specified in the Act requiring the election, and the election
21 results must be confirmed by resolution of the Board of
22 Supervisors.

23 Section 2. Amendment to Benefit Assessment Areas.

24 The boundaries of a Benefit Assessment Area may be
25 amended; provided, however, the boundaries of a Benefit Assessment
26 Area established to pay the principal of and interest on bonded
27 indebtedness incurred to finance the construction of flood control
28 improvements may not be amended once bonded indebtedness has been

1 incurred. To amend the boundaries of a Benefit Assessment Area,
2 the Board of Supervisors is to comply with the provisions of the
3 Act pursuant to which the Benefit Assessment Area was established.

4 Section 3. Termination of a Benefit Assessment Area.

5 The Benefit Assessment Area established for Zone Six
6 of the District to pay for the construction of flood control
7 improvements will terminate at the conclusion of the fifteenth
8 fiscal year following the fiscal year in which the Benefit
9 Assessment Area was established unless it is extended, consistent
10 with the terms of the Benefit Assessment Act under which it was
11 initially established, by the Board of Supervisors.

12 A Benefit Assessment Area established to pay the
13 principal of and interest on bonded indebtedness incurred to
14 finance the construction of flood control improvements shall not
15 terminate until the bonded indebtedness actually incurred has been
16 satisfied and shall have the term specified in the resolution
17 establishing said Benefit Assessment Area.

18 A Benefit Assessment Area established to pay for the
19 construction of flood control improvements shall have the term
20 specified in the resolution establishing said Benefit Assessment
21 District.

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ARTICLE IV
REPORT OF CHIEF ENGINEER, HEARING THEREON;
CONFIRMATION OF BENEFIT ASSESSMENT BY THE
BOARD OF SUPERVISORS

Section 1. Report.

The Chief Engineer shall cause to be prepared annually a written report for each Benefit Assessment Area regarding the Benefit Assessment to be levied and shall file each report with the Clerk of the Board of Supervisors.

Section 2. Content of the Report.

Each report shall contain the District's estimate of the amount needed during the ensuing fiscal year to pay for construction of the identified flood control improvements or to pay the principal of and interest on the outstanding bonded indebtedness. Said estimated amount shall be apportioned consistent with the basis stated in the resolution establishing the Benefit Assessment Area to each Parcel within the Benefit Assessment Area. The report shall identify all related administrative costs of the District and said costs are to be apportioned to each Parcel within the Benefit Assessment Area. Only Parcels not otherwise exempted by this Ordinance shall have a Benefit Assessment levied on them. The report shall identify all Parcels by Assessor parcel number on which a Benefit Assessment is to be levied and the amount of the assessment.

The Benefit Assessment for the fiscal year for each Parcel in the Benefit Assessment Area shall be set forth in the assessment rolls incorporated by reference into the report. Copies of the assessment roll shall be made available to the

1 public by being placed on file at various locations in the
2 District, including the office of the Clerk of the Board of
3 Supervisors, the District's office, and those offices of the
4 Assessor and such other offices that are designated in the
5 report. In addition to said assessment roll, the official
6 Riverside County Assessor's map books shall be referred to and by
7 such reference incorporated in the report so that each property
8 owner will be thereby notified that, by reference to the map books
9 and the assessment roll, the area of his or her parcel and its
10 land use may be verified. The report shall contain a table of
11 Benefit Assessment rates for the fiscal year allocated according
12 to Benefit Assessment Area and land use classification.

13 Section 3. Resolution Accepting Report and Noticing Public
14 Hearing.

15 Upon the report being filed with the Clerk of the
16 Board of Supervisors, the Board of Supervisors is, by resolution,
17 to accept, if appropriate, the report and to set a date, time and
18 place for a hearing on said report. Prior to the date of the
19 hearing, a notice specifying the date, time, place and purpose of
20 the hearing and identifying those locations at which a property
21 owner may review the report shall be published in a newspaper of
22 general circulation within the Benefit Assessment Area pursuant to
23 the provisions of Section 6066 of the California Government Code.
24 In addition, the District shall cause the notice of the hearing to
25 be posted in at least three public places within the boundaries of
26 the Benefit Assessment Area at least seven (7) days prior to the
27 date of the hearing.

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1 Section 4. Hearing.

2 The Board of Supervisors shall hear the matter on the
3 date and at the time specified in the notice, or as continued for
4 good cause. At the hearing, the Board of Supervisors shall hear
5 and consider all testimony, oral and written, presented, including
6 all written protests. At the conclusion of the hearing, the Board
7 of Supervisors may revise, change, reduce or modify any Benefit
8 Assessment and shall make its determination upon each Benefit
9 Assessment identified in the report. Thereafter, by resolution it
10 shall confirm the Benefit Assessments. Such confirming resolution
11 shall be adopted no later than August 10 of each fiscal year in
12 which the Benefit Assessment is to be levied and collected.

13 Section 5. Enrollment.

14 The District shall provide certified copies of the
15 confirming resolution and the roll of confirmed Benefit
16 Assessments, in an acceptable format, to the Auditor-Controller of
17 the County on or before August 10 of each fiscal year.

18 ARTICLE V

19 LEVY OF BENEFIT ASSESSMENT

20 Section 1. Determination of the Amount to be Assessed.

21 The District is to estimate for the fiscal year in
22 which the Benefit Assessment is to be levied the anticipated
23 construction costs to be incurred or the projected debt service
24 costs to be realized and the related administrative costs for each
25 Benefit Assessment Area. This estimate of costs is to be
26 apportioned among the Parcels within each Benefit Assessment Area
27 on the basis specified in the resolution adopted by the Board of
28 Supervisors establishing the Benefit Assessment Area. The Benefit

1 Assessment levied and collected within each Benefit Assessment
2 Area may be applied toward any costs lawfully incurred on behalf
3 of the Benefit Assessment Area. Benefit Assessments levied and
4 collected pursuant to this Ordinance may not be applied toward any
5 other costs or expenses of the District nor may they be applied to
6 the costs of a Benefit Assessment Area other than the Benefit
7 Assessment Area for which they were levied and collected.

8 Section 2. Determination of Proportionate Storm Water Runoff and
9 Amount of Benefit Assessment to be Levied.

10 If the resolution adopted by the Board of Supervisors
11 establishing a Benefit Assessment Area specifies that
12 proportionate storm water runoff shall be the method for
13 apportioning the Benefit Assessment, the Benefit Assessment shall
14 be determined as follows:

15 a.) Benefit Assessment Unit. The District shall
16 express the proportionate storm water runoff factor as a decimal.
17 The standard against which all property is to be measured shall be
18 a single-family residential parcel of 7,200 square feet (1/6 acre)
19 in size to which a runoff factor of 0.40 is ascribed and shall be
20 called a Benefit Assessment Unit (BAU).

21 The runoff factor for each of the classes listed in subsection
22 (b) below are as follows:

23	Group A	0.80
24	Group B	0.60
25	Group C	0.40
26	Group D	(*)
27	Group E	0.0067
28	Group F	0.0033

1 The runoff factor for each group is compared to the
2 runoff factor of the standard BAU (Group C) as described above.
3 This results in a runoff factor ratio. The runoff factor ratio
4 shall be that ratio established by comparing the BAUs assigned to
5 one of the groups listed above, compared to the standard BAU
6 represented by Group C. The number of BAUs per parcel size for
7 each of the classes listed in subsection (b) below are as follows:

8	Group A	12 BAU/acre
9	Group B	9 BAU/acre
10	Group C	1 BAU/7200 sq. ft. lot
11	Group D	(*)
12	Group E	0.10 BAU/acre
13	Group F	0.05 BAU/acre

14 (*) The BAU shall equal 2 units + 0.05 x (Parcel area -
15 controlled drainage area).

16 b.) Classification of Parcels. All Parcels within a
17 Benefit Assessment Area shall be assigned to one of the following
18 classifications based on land use:

- 19 Group A: Commercial or industrial use.
- 20 Group B: Institutional uses, i.e. churches, schools,
21 hospitals, or multiple family residential
22 use having four or more units per Parcel,
23 i.e. apartments or mobile home parks.
- 24 Group C: Single family residential or multiple
25 family residential having three or fewer
26 units per Parcel. Those portions of a Group C
27 Parcel exceeding one sixth of an acre but less
28 than or equal to 2.5 acres shall be assessed

1 at the Group E rate with the balance of the
2 Parcel over 2.5 acres assessed at Group F rate.
3 Group D: Dairies and livestock.
4 Group E: Irrigated groves, golf courses, cemeteries,
5 etc. and that portion of a single family
6 residential Parcel in excess of 7,200 square
7 feet (1/6 acre) but less than 2.5 acres.
8 Group F: Vacant land, unimproved land, dry farmed land,
9 grazing property, row crops, field crops, vines
10 and the portion of a single family residential
11 Parcel exceeding 2.5 acres.

12 Calculation of the BAUs to be attributed to a single
13 family residential unit on a Parcel larger than 1/6 acre is
14 cumulative with that portion of the Parcel in excess of the 1/6
15 acre which falls in either Group E or F being assigned the
16 appropriate BAU for the amount of acreage falling within either
17 Group E or F.

18 It is determined that Parcels used as a railroad, gas,
19 water, telephone, cable television, electric utility right-of-way,
20 electric line right-of-way or other utility right-of-way will
21 benefit from the flood control improvements constructed or
22 financed by the District's Benefit Assessment Program and will be
23 subject to a Benefit Assessment to be levied pursuant to this
24 Ordinance.

25 c.) Special Allowance for New Mobile Home and
26 Recreational Vehicle Parks. It is recognized that for new mobile
27 home parks and recreational vehicle parks, the occupancy rate,
28 which affects storm water runoff, may not be maximized for some

1 period following the establishment of the park. To allow for this
2 condition, the Chief Engineer may, upon successful appeal by an
3 owner of an affected Parcel pursuant to Article VII of this
4 Ordinance, reduce the Benefit Assessment on the affected Parcel
5 for the fiscal year following the establishment of the park to a
6 minimum of fifty percent (50%) of the Benefit Assessment, and for
7 the subsequent fiscal year, the Benefit Assessment may be reduced
8 by the Chief Engineer to a minimum of seventy-five percent (75%)
9 of the Benefit Assessment. For the third fiscal year following
10 the establishment of the park, the Benefit Assessment for the
11 affected Parcel will be levied, regardless of occupancy and may
12 not be reduced by the Chief Engineer. In the two fiscal years
13 following establishment of the park, the Benefit Assessment will
14 be levied and payable unless the owner of the affected Parcel
15 initiates a separate and successful appeal for each fiscal year in
16 accordance with Article VII of this Ordinance to reduce the
17 Benefit Assessment as allowed herein.

18 d.) Exempted Land Uses. No Benefit Assessment shall
19 be imposed upon property owned by a federal, state, or local
20 governmental agency or non-profit cemetery.

21 e.) Credit Against Benefit Assessment. A Parcel for
22 which flood control developer fees (Area Drainage Plan fees) have
23 been paid will receive a credit against any Benefit Assessment for
24 the dollar amount of the developer fees paid and applied
25 exclusively to the construction of flood control master drainage
26 plan facilities. This credit will not be extended to a Benefit
27 Assessment Area established to pay the principal of and interest
28 on bonded indebtedness incurred to finance the construction of

1 flood control improvements unless the resolution establishing the
2 Benefit Assessment Area provides for such credit.

3 f.) Determination of BAUs per Parcel. Once a Parcel
4 is classified and its acreage is determined, the appropriate BAU's
5 per acre for its classification will be multiplied by the acreage
6 to determine the total BAUs for the Parcel.

7 g.) Determination of Benefit Assessment to be levied
8 per BAU. The aggregate number of BAUs within a Benefit Assessment
9 Area will be divided into the estimated costs for the Benefit
10 Assessment Area to determine the amount of Benefit Assessment to
11 be levied per BAU. The Benefit Assessment to be levied on a
12 Parcel is determined by the number of BAUs ascribed to the Parcel
13 and the assessment value of the BAU.

14 h.) Limitations on Annual Increase. The Benefit
15 Assessment for the Benefit Assessment Area established for Zone
16 Six of the District to pay for the construction of flood control
17 improvements may be increased in each of the fiscal years
18 following the fiscal year in which it was initially levied;
19 however, such increase is to be indexed to the rate of inflation,
20 as determined by the Engineering News Record Construction Cost
21 Index, and any increase shall not exceed ten percent (10%) in any
22 fiscal year. An increase in the Benefit Assessment in excess of
23 such inflation index can be made only after an election as
24 required by the Benefit Assessment Act; provided however, that the
25 Board of Supervisors reserves the right to increase the Benefit
26 Assessment for this Benefit Assessment Area by a percentage not to
27 exceed twelve percent (12%) in any fiscal year to meet
28 unanticipated or unreimbursed expenses caused by a natural

1 disaster.

2 Any Benefit Assessment for a Benefit Assessment Area
3 (other than the Benefit Assessment Area established for Zone 6)
4 established either to pay for the construction of or to pay the
5 principal of and interest on bonded indebtedness incurred to
6 finance the construction of flood control improvements is not to
7 be indexed nor is the Benefit Assessment to be limited as to the
8 amount that it may increase in any fiscal year.

9 ARTICLE VI

10 COLLECTION OF BENEFIT ASSESSMENT.

11 Section 1. Collection by Treasurer/Tax Collector.

12 The confirmed Benefit Assessment for each Parcel shall
13 appear as a separate item on the tax bill issued by the
14 Treasurer-Tax Collector of the County. The Benefit Assessment
15 shall be levied and collected at the same time and in the same
16 manner as the general ad valorem property taxes and shall be
17 subject to the same penalties and the Parcel shall be subject to
18 the procedures set forth in the District Act for sale in case of
19 delinquency. If, for the first year the Benefit Assessment is
20 levied, the property on which the Benefit Assessment is levied has
21 been transferred or conveyed to a bona fide purchaser for value,
22 or if a lien of a bona fide encumbrancer for value has been
23 created and attached thereon, prior to the date on which the first
24 installment of ad valorem property taxes would become delinquent,
25 the Benefit Assessment shall not result in a lien against the real
26 property but shall be transferred to the unsecured roll.

27 Section 2. Applicable Law.

28 All laws applicable to the levy, collection and

1 enforcement of ad valorem property taxes shall be applicable to
2 Benefit Assessments, except as otherwise provided herein.

3 Section 3. Validity of Benefit Assessment Not Affected by Time
4 Limits.

5 Failure to meet the time limits set forth in this
6 Ordinance for whatever reason shall not invalidate any Benefit
7 Assessment levied hereunder.

8 ARTICLE VII

9 CORRECTION OR CHANGE TO THE ROLL

10 Section 1. Initiation of the Correction or Change.

11 A correction or change to the roll with respect to a
12 Benefit Assessment may be made by the Chief Engineer, either on
13 his own initiative or on application by a property owner (the
14 "Assessee").

15 Section 2. Initiation by Flood Control Engineer.

16 The Chief Engineer may initiate a correction or change
17 to the roll at any time within four (4) years of the date of the
18 resolution of the Board of Supervisors confirming the Benefit
19 Assessments placed upon the tax roll.

20 Section 3. Initiation by the Assessee.

21 The Assessee may initiate a correction or change to
22 the roll by filing a written application with the Chief Engineer
23 within 60 days following his receipt of the tax bill reflecting
24 the Benefit Assessment. The application shall contain or include
25 the following information, together with such additional
26 information deemed relevant by the Assessee or requested by the

27 ////

28 ////

1 Chief Engineer:

- 2 1. Assessor's parcel number.
- 3 2. Gross acreage.
- 4 3. Use of property as of the preceding March 1st.
- 5 4. Measurements of any man-made, impervious area(s), if
- 6 known.
- 7 5. Information supporting a claim for the special
- 8 allowance for new mobile home and recreational vehicle
- 9 parks.
- 10 6. Copy of the tax bill containing the Benefit
- 11 Assessment.

12 Section 4. Categories of Corrections or Changes.

13 Upon approval of the Chief Engineer, corrections or
14 changes shall be made with respect to:

- 15 1. Ownership of a Parcel.
- 16 2. Address of an owner of a Parcel.
- 17 3. Subdivision of an existing Parcel.
- 18 4. Land use category of all or part of a Parcel.
- 19 5. Computation of the area of a Parcel.
- 20 6. Erroneous computation of the Benefit Assessment.
- 21 7. Special allowance for new mobile home and recreational
- 22 vehicle parks.

23 Corrections to the roll shall not be valid unless and
24 until approved by the Board of Supervisors. All corrections or
25 changes must be reported by the Chief Engineer to the
26 Auditor-Controller of the County, who shall process the
27 appropriate refund or additional billing, as the case may be. The
28 Chief Engineer shall give written notice to the Assessee of the

1 action taken on the application.

2 If the Assessee disagrees with the Chief Engineer's
3 determination, he may file an appeal with the Board of Supervisors
4 within 30 days after receipt of the written notice. The appeal
5 shall be initiated by a written application filed with the Clerk
6 of the Board of Supervisors for refund of all or part of the
7 Benefit Assessment. The decision of the Board of Supervisors
8 shall be final and shall complete the administrative process. Any
9 further action by the Assessee for recovery of any part of the
10 Benefit Assessment shall be by complaint for refund filed in the
11 Superior Court.

12 ARTICLE VIII

13 EFFECTIVE DATE OF ORDINANCE

14 This Ordinance shall take effect and be in force 30 days
15 after the adoption by the Board of Supervisors. Before the
16 expiration of fifteen (15) days after the effective date of this
17 Ordinance it shall be published once in The Press-Enterprise, a
18 newspaper of general circulation in the County of Riverside.

19
20 Section 2. This Ordinance shall be effective thirty (30) days
21 after its adoption.

23 RIVERSIDE COUNTY FLOOD CONTROL AND
24 WATER CONSERVATION DISTRICT

25 By *Walter J. ...*
Chairman, Board of Supervisors

26 ATTEST:

27 GERALD A. MALONEY
Clerk of the Board of Supervisors

28 By *Bonnie May*
Deputy

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STATE OF CALIFORNIA)
) ss.
COUNTY OF RIVERSIDE)

I HEREBY CERTIFY that a regular meeting of the Board of Supervisors of the Riverside County Flood Control and Water Conservation District held on October 27, 1992, the foregoing Ordinance consisting of 2 sections was adopted by said Board by the following vote:

Dated: OCT 27 1992

(Seal)

CLERK OF THE BOARD
OF SUPERVISORS

By Bernice May
Deputy

TJD:cm
10/8/92
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STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE) ss.

I HEREBY CERTIFY that at a regular meeting of the Riverside County Flood Control and Water Conservation District of said county held on October 27, 1992, the foregoing ordinance consisting of Two sections was adopted by the following vote:

AYES: Supervisors Dunlap, Cenicerros, Larson, Younglove, Abraham
NOES: None
ABSENT: None

DATE: October 27, 1992

(Seal)

GERALD A. MALONEY
Clerk of the Board

BY: Austen Parry
Deputy

APPENDIX C

**Map of Elsinore Valley Zone 3
Flood Control Benefit Assessment Area**

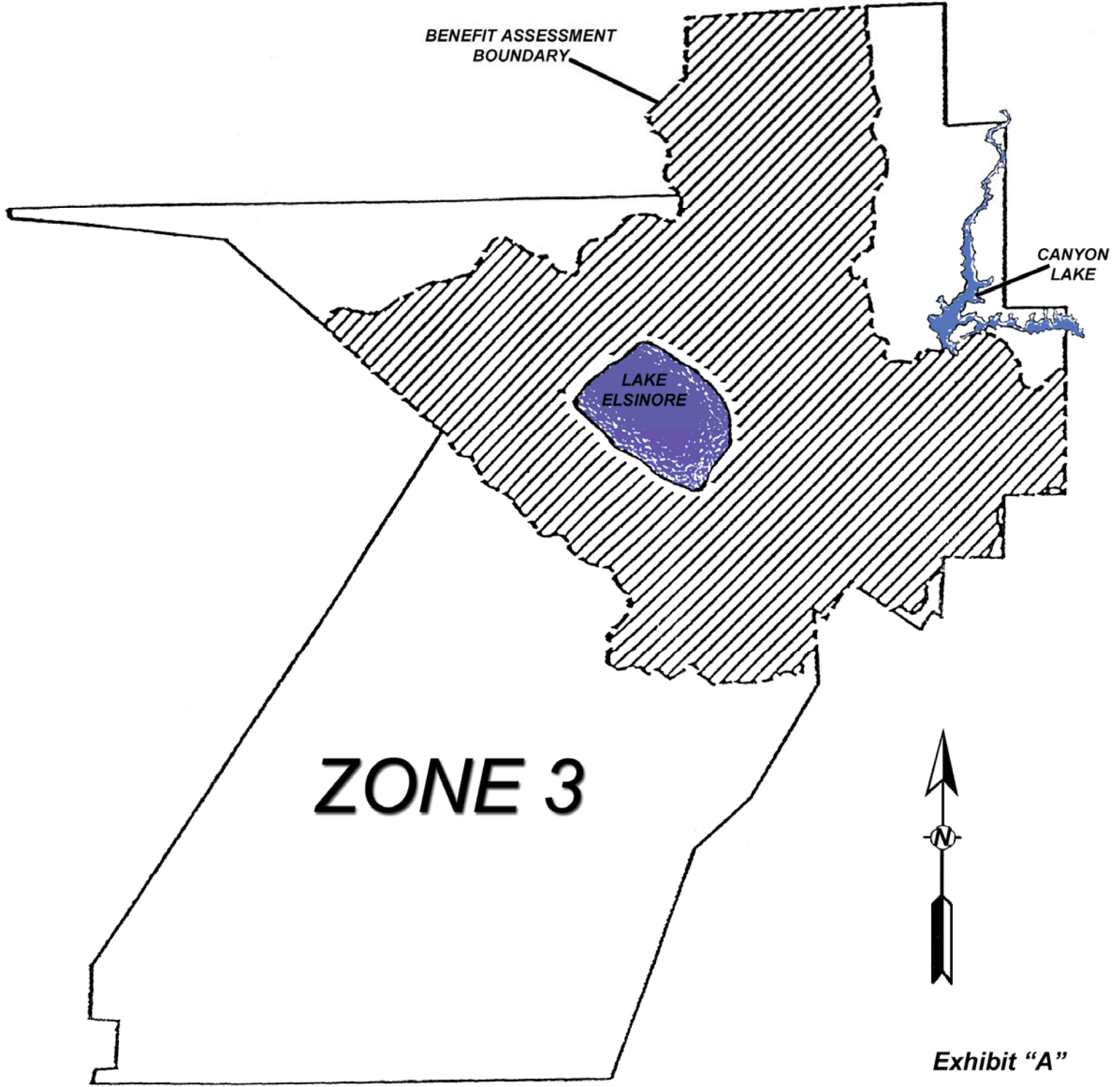


Exhibit "A"