

FORM APPROVED COUNTY COUNSEL 6/24/15  
 DATE  
 BY: GREGORY P. PRIAMOS  
 Departmental Concurrence

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

412



**SUBMITTAL DATE:**  
 July 7, 2015

**FROM:** Executive Office

**SUBJECT:** Enrollment of FY 2015-16 Special Tax Levies for County CFD's and AD's. [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Approve and adopt the following resolutions authorizing the enrollment of the FY 2015-16 Special Tax Levies in a not to exceed amount for the Community Facilities and approve the not to exceed amounts for the Assessment Districts:

- Res. No. CFD 2015-01 Authorizing the Levy and Enrollment of a Special Tax in CFD 87-1 (South 'A' Street)
- Res. No. CFD 2015-02 Authorizing the Levy and Enrollment of a Special Tax in CFD 89-1 (Mountain Cove)
- Res. No. CFD 2015-03 Authorizing the Levy and Enrollment of a Special Tax in CFD 89-4
- Res. No. CFD 2015-04 Authorizing the Levy and Enrollment of a Special Tax in CFD 03-1 (Newport Road)
- Res. No. CFD 2015-05 Authorizing the Levy and Enrollment of a Special Tax in CFD 04-2 (Lake Hills Crest)
- Res. No. CFD 2015-06 Authorizing the Levy and Enrollment of a Special Tax in CFD 05-8 (Scott Road)
- Res. No. CFD 2015-07 Authorizing the Levy and Enrollment of a Special Tax in CFD 07-2 (Clinton Keith)

**BACKGROUND:**

Summary

Continued on pg. 2

*Stephanie Persi*  
 Stephanie Persi  
 Senior Management Analyst

| FINANCIAL DATA  | Current Fiscal Year: | Next Fiscal Year: | Total Cost: | Ongoing Cost: | POLICY/CONSENT<br>(per Exec. Office)  |
|-----------------|----------------------|-------------------|-------------|---------------|---|
| COST            | \$ 0                 | \$ 0              | \$ 0        | \$ 0          | Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/> |
| NET COUNTY COST | \$ 0                 | \$ 0              | \$ 0        | \$ 0          |   |

|                      |                    |         |
|----------------------|--------------------|---------|
| SOURCE OF FUNDS: N/A | Budget Adjustment: | No      |
|                      | For Fiscal Year:   | 2015-16 |

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

APPROVE

BY: *Ivan M. Ghand*  
 Ivan M. Ghand 6/29/2015

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

- A-30
- 4/5 Vote
- Positions Added
- Change Order

Prev. Agn. Ref.:

District: All

Agenda Number:

8-2

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**  
**FORM 11: Enrollment of FY 2015-16 Special Tax Levies for County CFD's and AD's.**

**DATE:** July 7, 2015

**PAGE:** 2 of 2

**BACKGROUND:**

**Summary (continued)**

State statute requires the legislative body of a community facilities district to annually adopt, by resolution, the levy of special taxes to be enrolled for each fiscal year. Attached are the Resolutions for the Community Facilities Districts for which the Board serves as the Legislative Body . The resolutions conform to the requirements of State statute as well as the Rate and Method of Apportionment for the respective Community Facilities Districts.

The status and key indicators for both the Community Facilities Districts and the Assessment Districts are shown on the attached Exhibit "A".

**Impact on Citizens and Businesses**

Citizens who reside within the boundaries of the Community Facilities Districts or the Assessment Districts listed in Exhibit "A" will continue to be levied the approved amounts.

**SUPPLEMENTAL:**

**Additional Fiscal Information**

N/A

**EXHIBIT A**  
**Key Indicators Affecting FY 2015-2016 Community Facilities District Levies**

The Community Facilities Districts (CFD's) with commercial development have not shown much growth during this past Fiscal Year but the residential development has increased growth in three of the Districts which have not achieved full build out. Both CFD 05-8 and CFD 07-2 have added newly developed single family residential homes during the past year including 7 and 143 new single family residential homes respectively. The County is in the process of issuing bonds for CFD 07-2 due to development. CFD's delinquency rates have continued to remain low with the exception of three districts remaining at an overall acceptable level as provided in the foreclosure covenant. The Executive Office continues to diligently pursue the delinquent parcels in accordance with the foreclosure covenant and have realized a decrease in the delinquencies for some of the Districts. At this time, there are no Districts in jeopardy of default due to delinquency. CFD 88-8 is scheduled to matured September 2015 and will not be levied and AD 167 will also not be levied due to surplus funds. Details on the status of the various Districts follow below:

| <b><u>CFD 87-1 (South 'A' Street)</u></b> | <b><u>FY 2015-16</u></b> | <b><u>FY 2014-15</u></b> | <b><u>% Change</u></b> |
|---|--------------------------|--------------------------|------------------------|
| Proposed/Actual Levy                      | \$521,610                | \$531,485                | -1.86%                 |
| Total Administration as % of levy*        | 12.17%                   | 11.94%                   | 1.89%                  |
| Current Delinquency Rate                  | N/A                      | 5.80%                    | N/A                    |

CFD 87-1 was successfully refunded in July 2006. All parcels that were delinquent at the time of the refunding have cured any outstanding Special Tax amount or completed a payment plan with the County. The tax delinquency rate for the prior Fiscal Year has decreased from 7.14% to 5.80%. The majority of the delinquencies are attributable to the undeveloped developer owned parcels. Many of the prior year delinquent parcels continue to redeem during the following Fiscal Year so there has been no impact to the Reserve Fund. A surplus fund credit was applied to reduce the annual levy amount for this Fiscal Year compared to the prior Fiscal Year. The proposed levy amount is able to be maintained for subsequent Fiscal Years.

| <b><u>CFD 89-1 (Mountain Cove)</u></b> | <b><u>FY 2015-16</u></b> | <b><u>FY 2014-15</u></b> | <b><u>% Change</u></b> |
|--|--------------------------|--------------------------|------------------------|
| Proposed/Actual Levy                   | \$827,932                | \$827,731                | 0.02%                  |
| Total Administration as % of levy*     | 8.00%                    | 8.00%                    | 0.00%                  |
| Current Delinquency Rate               | N/A                      | 1.17%                    | N/A                    |

The District was successfully refunded in September 2006 and the Improvement Area was collapsed. As of the 2009-10 Fiscal Year, there are no remaining residential approved parcels as the final two permits have been issued. The developed properties are able to generate sufficient revenues to meet the annual debt service obligation at a rate less than their maximum special tax. A surplus credit was applied to maintain a less than one percent change to the annual levy amount for this Fiscal Year compared to the prior Fiscal Year. The golf course is also fully operational and is open to the public. The tax delinquency rate for the prior Fiscal Year decreased slightly from 3.35% to 1.17%.

\* Includes other County departments, fiscal agent, tax consultant, and legal fees

| <b><u>CFD 89-4</u></b>             | <b><u>FY 2015-16</u></b> | <b><u>FY 2014-15</u></b> | <b><u>% Change</u></b> |
|------------------------------------|--------------------------|--------------------------|------------------------|
| Proposed/Actual Levy               | \$368,744                | \$364,865                | 1.06%                  |
| Total Administration as % of levy* | 17.28%                   | 17.46%                   | -1.05%                 |
| Current Delinquency Rate           | N/A                      | 8.53%                    | N/A                    |

The District issued a new series of Bonds in May 2005, in part, to cover the refunding of the prior series of Bonds. This new series extended the final maturity of the District from 2016 to 2030. There were no new parcels becoming developed within the District during the past Fiscal Year and there are still 3 parcels remaining undeveloped. The revenue from only the developed properties is sufficient to meet debt service and it will not be necessary to levy the undeveloped properties within the District. The current Fiscal Year delinquency rate increased from 0.00% to 8.53%.

| <b><u>CFD 03-1 (Newport Road)</u></b> | <b><u>FY 2015-16</u></b> | <b><u>FY 2014-15</u></b> | <b><u>% Change</u></b> |
|---------------------------------------|--------------------------|--------------------------|------------------------|
| Proposed/Actual Levy                  | \$1,335,676              | \$1,486,770              | -10.16%                |
| Total Administration as % of levy*    | 5.16%                    | 4.64%                    | 10.12%                 |
| Current Delinquency Rate              | N/A                      | 1.76%                    | N/A                    |

This District was recently refunded in December 2014. Although the construction of Newport Road has been completed, the development has slowed within this District over the past few years. When comparing prior Fiscal Years, the delinquency rate continues to stay below the foreclosure covenant currently at 1.76%. Many of the prior year delinquent parcels continue to redeem during the following Fiscal Year so there has been no impact to the Reserve Fund. A surplus fund credit was applied to reduce the annual levy amount for this Fiscal Year.

| <b><u>CFD 04-2 (Lakehills Crest)</u></b> | <b><u>FY 2015-16</u></b> | <b><u>FY 2014-15</u></b> | <b><u>% Change</u></b> |
|--|--------------------------|--------------------------|------------------------|
| Proposed/Actual Levy                     | \$1,491,670              | \$1,494,928              | -0.22%                 |
| Total Administration as % of levy*       | 3.02%                    | 3.01%                    | 0.33%                  |
| Current Delinquency Rate                 | N/A                      | 2.35%                    | N/A                    |

This District was recently refunded in August 2012. Full subdivision and development have occurred at 512 parcels. The delinquency rate, when compared to the rate at the same time last year, has increased slightly from 1.65% to 2.35% and is below the foreclosure covenant for this District.

| <b><u>CFD 05-8 (Scott Road)</u></b> | <b><u>FY 2015-16</u></b> | <b><u>FY 2014-15</u></b> | <b><u>% Change</u></b> |
|-------------------------------------|--------------------------|--------------------------|------------------------|
| Proposed/Actual Levy                | \$1,299,088              | \$1,264,624              | 2.73%                  |
| Total Administration as % of levy*  | 4.32%                    | 4.43%                    | -2.55%                 |
| Current Delinquency Rate            | N/A                      | 1.16%                    | N/A                    |

This District was refunded in August 2012. The purpose of the CFD is to finance TUMF fee obligations. There are a total of 915 parcels developed within the District. As with the prior Fiscal Year, all developed parcels will be levied at their full Assigned Special Tax rate. For Fiscal Year 2015-16, the levy on developed parcels will comprise of 100% of the full debt service coverage. The undeveloped parcels will not need to be levied. The tax delinquency rate decreased slightly from 1.22% to 1.16%.

\* Includes other County departments, fiscal agent, tax consultant, and legal fees

| <b><u>CFD 07-2 (Clinton Keith Rd)</u></b> | <b><u>FY 2015-16</u></b> | <b><u>FY 2014-15</u></b> | <b><u>% Change</u></b> |
|---|--------------------------|--------------------------|------------------------|
| Proposed/Actual Levy                      | \$1,279,018              | \$956,832                | 33.67%                 |
| Total Administration as % of levy*        | 1.14%                    | 1.52%                    | -33.33%                |
| Current Delinquency Rate                  | N/A                      | 0.54%                    | N/A                    |

This District was formed in July 2007 and bonds have not yet been issued, however, the RMA allows for the Special Tax to be levied prior to the issuance of bonds on any properties that qualify as developed. The County is in the process of issuing bonds for CFD 07-2 and is anticipated to be issued by August 2015. The purpose of the District is to finance TUMF and RBBF fees that will be used for the widening of Clinton Keith Road between Antelope Road and State Route 79. There were 143 parcels becoming developed within the District during the past Fiscal Year. For Fiscal Year 2015-16 there are 1,068 developed parcels that will receive a Special Tax. The tax delinquency rate decreased from 0.98% to 0.54%.

| <b><u>AD 167 (North Palm Springs Business)</u></b> | <b><u>FY 2015-16</u></b> | <b><u>FY 2014-15</u></b> | <b><u>% Change</u></b> |
|--|--------------------------|--------------------------|------------------------|
| Proposed/Actual Levy                               | \$0                      | \$101,892                | N/A                    |
| Total Administration as % of levy*                 | 0.00%                    | 18.85%                   | N/A                    |
| Current Delinquency Rate                           | N/A                      | 16.44%                   | N/A                    |

The Assessment District 167 is located between 19<sup>th</sup> and 20<sup>th</sup> Avenue containing 52 parcels. The bonds are scheduled to mature in 2016. It was formed to fund construction of water improvements, storm drain improvements, street improvements and streetlights. The construction of project facilities is 100% complete and the actual cost of these public facilities was \$1,352,394.41. All of the public facilities funded have been accepted/dedicated by the appropriate public agency. A zero levy is proposed for this final year due to the reserve and surplus funds. The tax delinquency rate increased from 6.16% to 16.44%.

| <b><u>AD 168 (Rivercrest)</u></b>  | <b><u>FY 2015-16</u></b> | <b><u>FY 2014-15</u></b> | <b><u>% Change</u></b> |
|------------------------------------|--------------------------|--------------------------|------------------------|
| Proposed/Actual Levy               | \$202,608                | \$204,602                | -0.97%                 |
| Total Administration as % of levy* | 16.71%                   | 16.55%                   | 0.96%                  |
| Current Delinquency Rate           | N/A                      | 2.53%                    | N/A                    |

The Assessment District 168 is located between Chicago Avenue and Bethlam Avenue containing 376 parcels. The bonds are scheduled to mature in 2026. It was formed to fund the acquisition of improvements such as street and storm drain improvements on Fairview Avenue and Bethlam Avenue. The tax delinquency rate decreased slightly from 2.66% to 2.53%.

\* Includes other County departments, fiscal agent, tax consultant, and legal fees

3 **RESOLUTION NO. CFD 2015-01**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 87-1 (SOUTH 'A' STREET) OF**  
5 **THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY**  
6 **AND ENROLLMENT OF A SPECIAL TAX**  
7 **FOR FISCAL YEAR 2015-2016**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and  
9 the "County") by the adoption of Resolution No. 87-378 on December 8, 1987, established Community  
10 Facilities District No. 87-1 (South 'A' Street) of the County of Riverside, California (the "CFD"),  
11 pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5  
12 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code  
13 (the "Act"); and

14 **WHEREAS**, pursuant to the provisions of the Act, proceedings to establish the Rate and Method  
15 of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the  
16 CFD were concluded by the Board's adoption of Ordinance No. 693 on August 7, 1990 (the "Ordinance");  
17 and

18 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative  
19 Body"), adopted Resolution No. 90-646 on October 30, 1990 to provide for the sale and issuance of  
20 \$8,900,000 in Special Tax Improvement Bonds (the "Series 1990 Bonds"); and

21 **WHEREAS**, the Legislative Body by the adoption of Resolution No. CFD 2006-04 on June 20,  
22 2006 authorized the sale and issuance of \$6,500,000 of Special Tax Refunding Bonds (the "Series 2006  
23 Refunding Bonds") to refund the Series 1990 Bonds; and

24 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the  
25 Ordinance have been satisfied;

26 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by  
27 the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body  
28 for Community Facilities District No. 87-1 (South 'A' Street) of the County of Riverside, in regular  
session assembled on July 7, 2015, as follows:

FORM APPROVED COUNTY COUNSEL  
BY: Dale A. Gardner 6/23/15  
DATE

1           **Section 1.**     Each of the above recitals is true and correct.

2           **Section 2.**     Pursuant to the provisions of Resolution No. CFD 2006-04 and the Ordinance, the  
3 Special Tax is to be levied up to an aggregate amount of \$600,000 for fiscal year 2015-2016 that is to be  
4 apportioned among the parcels which comprise the CFD consistent with the Rate and Method as set forth  
5 on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the County  
6 of Riverside (the "Auditor-Controller").

7           **Section 3.**     The amount of Special Tax to be levied for fiscal year 2015-2016 does not exceed  
8 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

9           **Section 4.**     The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the  
10 costs of the following:

- 11           A.     Payment of principal and interest on the outstanding Series 2006 Refunding Bonds;
- 12           B.     Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
- 13           C.     Payment of the administrative expenses of the CFD, as provided in the Act, Resolution  
14                 Nos. 87-378 and CFD 2006-04, the Ordinance, and the Fiscal Agent Agreement pursuant to  
15                 which the Series 2006 Refunding Bonds were issued.

16           The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any  
17 other purpose.

18           **Section 5.**     The Auditor-Controller is hereby directed to enter the levy of the Special Tax for  
19 fiscal year 2015-2016 as apportioned pursuant to the Rate and Method on all taxable parcels within the  
20 CFD in accordance with this Resolution in a space marked "CFD 87-1 (South 'A' Street)" on the  
21 equalized secured tax roll for fiscal year 2015-2016.

22           **Section 6.**     The Auditor-Controller shall, at the close of the tax collection period, promptly  
23 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees  
24 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller  
25 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into  
26 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government  
27 Code.

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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the  
2 CFD on July 7, 2015.

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MARION ASHLEY, CHAIRMAN  
6 Board of Supervisors, acting *ex officio* as the  
7 Legislative Body of the CFD

8 ATTEST:

9 KECIA HARPER-IHEM, Clerk to the Legislative  
10 Body of the CFD

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Deputy

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3 **RESOLUTION NO. CFD 2015-02**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 89-1 (MOUNTAIN COVE) OF**  
5 **THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY**  
6 **AND ENROLLMENT OF A SPECIAL TAX**  
7 **FOR FISCAL YEAR 2015-2016**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and  
9 the "County") by the adoption of Resolution No. 89-229 on, June 6, 1989 established Community  
10 Facilities District No. 89-1 (Mountain Cove) of the County of Riverside, California (the "CFD"), as  
11 modified by the change proceedings approved by the Board, acting *ex-officio* as the Legislative Body of  
12 the CFD (the "Legislative Body"), approved on December 19, 2000 by adoption of Resolution No. CFD  
13 2000-14, pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5  
14 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code  
15 (the "Act"); and

16 **WHEREAS**, pursuant to the provisions of the Act, proceedings to amend the Rate and Method of  
17 Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD  
18 were concluded by the Board's adoption of Ordinance No. 680.2 on August 9, 2005, that amended  
19 Ordinance No. 680.1, adopted January 9, 2002 and Ordinance No. 680, adopted July 25, 1989  
20 (collectively, the "Ordinance"); and

21 **WHEREAS**, the Legislative Body adopted Resolution No. 91-257 on May 14, 1991 to provide for  
22 the sale and issuance of \$14,000,000 in Special Tax Improvement Bonds (the "Series 1991 Bonds"); and

23 **WHEREAS**, the Legislative Body by the adoption of Resolution No. CFD 2001-01 on January  
24 23, 2001 authorized the sale and issuance of \$12,000,000 of Special Tax Refunding Bonds (the "Series  
25 2001 Refunding Bonds") to refund the Series 1991 Bonds; and

26 **WHEREAS**, the Legislative Body by the adoption of Resolution No. CFD 2006-01 on August 29,  
27 2006 authorized the sale and issuance of \$12,000,000 of Special Tax Refunding Bonds (the "Series 2006  
28 Refunding Bonds") to refund the Series 1991 Bonds; and

**WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the  
Ordinance have been satisfied;

FORM APPROVED COUNTY COUNSEL  
BY: *Dalea Gardner*  
DATE: *6/23/15*

1           **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by  
2 the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body  
3 for Community Facilities District No. 89-1 (Mountain Cove) of the County of Riverside, in regular  
4 session assembled on July 7, 2015, as follows:

5           **Section 1.**       Each of the above recitals is true and correct.

6           **Section 2.**       Pursuant to the provisions of Resolution No. CFD 2006-01 and the Ordinance, the  
7 Special Tax is to be levied up to an aggregate amount of \$900,000 for fiscal year 2015-2016 that is to be  
8 apportioned among the parcels which comprise the CFD consistent with the Rate and Method as set forth  
9 on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the County  
10 of Riverside (the "Auditor-Controller").

11           **Section 3.**       The amount of Special Tax to be levied for fiscal year 2015-2016 does not exceed  
12 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

13           **Section 4.**       The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the  
14 costs of the following:

- 15           A.       Payment of principal and interest on the outstanding Series 2006 Refunding Bonds;
- 16           B.       Replenishment of the required bond reserve fund, if any, or other reserve funds, if  
17                necessary.
- 18           C.       Payment of the administrative expenses of the CFD, as provided in the Act, Resolution  
19                Nos. 89-229, CFD 2000-14, CFD 2001-01 and CFD 2006-01 the Ordinance, and the Fiscal  
20                Agent Agreement pursuant to which the Series 2006 Refunding Bonds were issued.

21           The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any  
22 other purpose.

23           **Section 5.**       The Auditor-Controller is hereby directed to enter the levy of the Special Tax for  
24 fiscal year 2015-2016 as apportioned pursuant to the Rate and Method on all taxable parcels within the  
25 CFD in accordance with this Resolution in a space marked "CFD 89-1 (Mountain Cove)" on the  
26 equalized secured tax roll for fiscal year 2015-2016.

27           **Section 6.**       The Auditor-Controller shall, at the close of the tax collection period, promptly  
28 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees

1 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller  
2 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into  
3 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government  
4 Code.

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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the  
2 CFD on July 7, 2015.

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MARION ASHLEY, CHAIRMAN  
6 Board of Supervisors, acting *ex officio* as the  
7 Legislative Body of the CFD

8 ATTEST:

9 KECIA HARPER-IHEM, Clerk to the Legislative  
10 Body of the CFD

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Deputy

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3 **RESOLUTION NO. CFD 2015-03**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 89-4 OF THE COUNTY OF**  
5 **RIVERSIDE AUTHORIZING**  
6 **THE LEVY AND ENROLLMENT OF A SPECIAL TAX**  
7 **FOR FISCAL YEAR 2015-2016**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and  
9 the "County") by the adoption of Resolution No. 91-219 on April 30, 1991, established Community  
10 Facilities District No. 89-4 of the County of Riverside, California (the "CFD"), as modified by the change  
11 proceedings approved by the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative  
12 Body"), by adoption of Resolution No. CFD 2005-03 on March 22, 2005, pursuant to the Mello-Roos  
13 Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing with Section 53311) of  
14 Part 1 of Division 2 of Title 5 of the California Government Code (the "Act"); and

15 **WHEREAS**, pursuant to the provisions of the Act, proceedings to amend the Rate and Method of  
16 Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD  
17 were concluded by the Board's adoption of Ordinance No. 709.1 on March 29, 2005, that amended  
18 Ordinance No. 709, adopted June 11, 1991 (collectively, the "Ordinance"); and

19 **WHEREAS**, the Legislative Body adopted Resolution No. 91-636 on December 3, 1991 that was  
20 amended by Resolution No. 92-053, adopted on January 21, 1992 to provide for the sale and issuance of  
21 \$4,825,000 in Special Tax Improvement Bonds (the "Series 1992 Bonds"); and

22 **WHEREAS**, the Legislative Body by the adoption of Resolution No. CFD 2005-05 on May 17,  
23 2005 authorized the sale and issuance of \$4,280,000 in Special Tax Refunding Bonds (the "Series 2005  
24 Refunding Bonds") to refund the Series 1992 Bonds; and

25 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the  
26 Ordinance have been satisfied;

27 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by  
28 the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body  
for Community Facilities District No. 89-4 of the County of Riverside, in regular session assembled on

FORM APPROVED COUNTY COUNSEL  
BY *[Signature]* DATE *6/23/15*  
DALE A. GARDNER

1 July 7, 2015, as follows:

2 **Section 1.** Each of the above recitals is true and correct.

3 **Section 2.** Pursuant to the provisions of Resolution No. CFD 2005-05 and the Ordinance, the  
4 Special Tax is to be levied up to an aggregate amount of \$400,000 for FISCAL YEAR 2015-2016 that is  
5 to be apportioned among the parcels which comprise the CFD consistent with the Rate and Method as set  
6 forth on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the  
7 County of Riverside (the "Auditor-Controller").

8 **Section 3.** The amount of Special Tax to be levied for fiscal year 2015-2016 does not exceed  
9 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

10 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the  
11 costs of the following:

- 12 A. Payment of principal and interest on the outstanding Series 2005 Refunding Bonds;
- 13 B. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
- 14 C. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution  
15 Nos. 91-219, CFD 2005-03 and CFD 2005-05, the Ordinance and the Fiscal Agent  
16 Agreement pursuant to which the Series 2005 Refunding Bonds were issued.

17 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any  
18 other purpose.

19 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for  
20 fiscal year 2015-2016 as apportioned pursuant to the Rate and Method on all taxable parcels within the  
21 CFD in accordance with this Resolution in a space marked "CFD 89-4" on the equalized secured tax roll  
22 for fiscal year 2015-2016.

23 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly  
24 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees  
25 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller  
26 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into  
27 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government  
28 Code.

1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the  
2 CFD on July 7, 2015.

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MARION ASHLEY, CHAIRMAN  
6 Board of Supervisors, acting *ex officio* as the  
7 Legislative Body of the CFD

8 ATTEST:

9 KECIA HARPER-IHEM, Clerk to the Legislative  
10 Body of the CFD

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3 **RESOLUTION NO. CFD 2015-04**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 03-1 (NEWPORT ROAD) OF**  
5 **THE COUNTY OF RIVERSIDE AUTHORIZING**  
6 **THE LEVY AND ENROLLMENT OF A SPECIAL TAX**  
7 **FOR FISCAL YEAR 2015-2016**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and  
9 the "County") by the adoption of Resolution No. 2003-173 on April 15, 2003, established Community  
10 Facilities District No. 03-1 (Newport Road) of the County of Riverside, California (the "CFD"), pursuant  
11 to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing  
12 with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code (the "Act"); and

13 **WHEREAS**, pursuant to the provisions of the Act, proceedings to establish the Rate and Method  
14 of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the  
15 CFD were concluded by the Board's adoption of Ordinance No. 827 on August 26, 2003 (the  
16 "Ordinance"); and

17 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative  
18 Body"), by adoption of Resolution No. CFD 2004-15 on August 10, 2004 authorized the sale and issuance  
19 of \$18,000,000 of Special Tax Improvement Bonds (the "Series 2004 Bonds"); and

20 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the  
21 Ordinance have been satisfied;

22 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by  
23 the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body  
24 for Community Facilities District No. 03-1 (Newport Road) of the County of Riverside, in regular session  
25 assembled on July 7, 2015, as follows:

26 **Section 1.** Each of the above recitals is true and correct.

27 **Section 2.** Pursuant to the provisions of Resolution No. CFD 2004-15, and the Ordinance, the  
28 Special Tax is to be levied up to an aggregate amount of \$1,500,000 for fiscal year 2015-2016 that is to be  
apportioned among the parcels which comprise the CFD consistent with the Rate and Method as set forth

FORM APPROVED COUNTY COUNSEL  
BY: *Diane Ashburn* 6/23/15  
DATE: 6/23/15  
DIAEA GARDNER



1 on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the County  
2 of Riverside (the "Auditor-Controller").

3 **Section 3.** The amount of Special Tax to be levied for fiscal year 2015-2016 does not exceed  
4 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

5 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the  
6 costs of the following:

- 7 A. Payment of principal and interest on the outstanding Series 2004 Bonds;
- 8 B. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
- 9 C. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution  
10 Nos. 2003-173 and CFD 2004-15, the Ordinance, and the Fiscal Agent Agreement pursuant  
11 to which the Series 2004 Bonds were issued.

12 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any  
13 other purpose.

14 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for  
15 fiscal year 2015-2016 as apportioned pursuant to the Rate and Method on all taxable parcels within the  
16 CFD in accordance with this Resolution in a space marked "CFD 03-1 (Newport Road)" on the equalized  
17 secured tax roll for fiscal year 2015-2016.

18 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly  
19 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees  
20 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller  
21 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into  
22 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government  
23 Code.

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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the  
2 CFD on July 7, 2015.

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MARION ASHLEY, CHAIRMAN  
6 Board of Supervisors, acting *ex officio* as the  
7 Legislative Body of the CFD

8 ATTEST:

9 KECIA HARPER-IHEM, Clerk to the Legislative  
10 Body of the CFD

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3 **RESOLUTION NO. CFD 2015-05**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 04-2 (LAKE HILLS CREST)**  
5 **OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY**  
6 **AND ENROLLMENT OF A SPECIAL TAX**  
7 **FOR FISCAL YEAR 2015-2016**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and  
9 the "County") by the adoption of Resolution No. 2005-03 on January 11, 2005 established Community  
10 Facilities District No. 04-2 (Lake Hills Crest) of the County of Riverside, California (the "CFD"),  
11 pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5  
12 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code  
13 (the "Act"); and

14 **WHEREAS**, pursuant to the provisions of the Act, proceedings to establish the Rate and Method  
15 of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the  
16 CFD were concluded by the Board's adoption of Ordinance No. 834 on January 25, 2005 (the  
17 "Ordinance"); and

18 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative  
19 Body"), adopted Resolution No. CFD 2005-06 on June 28, 2005 to provide for the sale and issuance of  
20 \$25,820,000 in Special Tax Bonds (the "Series A 2005 Bonds"); and

21 **WHEREAS**, the Legislative Body by the adoption of Resolution No. CFD 2012-12 on July 31,  
22 2012 authorized the sale and issuance of \$19,665,000 of Special Tax Refunding Bonds (the "Series 2012  
23 Refunding Bonds") to refund the Series A 2005 Bonds; and

24 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the  
25 Ordinance have been satisfied;

26 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by  
27 the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body  
28 for Community Facilities District No. 04-2 (Lake Hills Crest) of the County of Riverside, in regular  
session assembled on July 7, 2015, as follows:

FORM APPROVED COUNTY COUNSEL  
BY: *Ally Johnson* 6/23/15  
JAN A. SARNIER

1           **Section 1.**     Each of the above recitals is true and correct.

2           **Section 2.**     Pursuant to the provisions of Resolution No. CFD 2012-12 and the Ordinance, the  
3 Special Tax is to be levied up to an aggregate amount of \$1,600,000 for fiscal year 2015-2016 that is to be  
4 apportioned among the parcels which comprise the CFD consistent with the Rate and Method as set forth  
5 on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the County  
6 of Riverside (the "Auditor-Controller").

7           **Section 3.**     The amount of Special Tax to be levied for fiscal year 2015-2016 does not exceed  
8 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

9           **Section 4.**     The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the  
10 costs of the following:

- 11           A.     Payment of principal and interest on the outstanding Series 2012 Bonds;
- 12           B.     Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
- 13           C.     Payment of the administrative expenses of the CFD, as provided in the Act, Resolution  
14                 Nos. 2005-03, and CFD 2012-12 and the Ordinance, and the Fiscal Agent Agreement  
15                 pursuant to which the Series 2012 Bonds were issued.

16           The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any  
17 other purpose.

18           **Section 5.**     The Auditor-Controller is hereby directed to enter the levy of the Special Tax for  
19 fiscal year 2015-2016 as apportioned pursuant to the Rate and Method on all taxable parcels within the  
20 CFD in accordance with this Resolution in a space marked "CFD 04-2 (Lake Hills Crest)" on the  
21 equalized secured tax roll for fiscal year 2015-2016.

22           **Section 6.**     The Auditor-Controller shall, at the close of the tax collection period, promptly  
23 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees  
24 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller  
25 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into  
26 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government  
27 Code.

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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the  
2 CFD on July 7, 2015.

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MARION ASHLEY, CHAIRMAN  
6 Board of Supervisors, acting *ex officio* as the  
7 Legislative Body of the CFD

8 ATTEST:

9 KECIA HARPER-IHEM, Clerk to the Legislative  
10 Body of the CFD

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3 **RESOLUTION NO. CFD 2015-06**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 05-8 (SCOTT ROAD) OF THE**  
5 **COUNTY OF RIVERSIDE AUTHORIZING**  
6 **THE LEVY AND ENROLLMENT OF A SPECIAL TAX**  
7 **FOR FISCAL YEAR 2015-2016**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and  
9 the "County") by the adoption of Resolution No. 2006-092 on April 4, 2006, established Community  
10 Facilities District No. 05-8 (Scott Road) of the County of Riverside, California (the "CFD"), pursuant to  
11 the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing with  
12 Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code (the "Act"); and

13 **WHEREAS**, pursuant to the provisions of the Act, proceedings to establish the Rate and Method  
14 of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the  
15 CFD were concluded by the Board's adoption of Ordinance No. 852 on April 25, 2006 (the "Ordinance");  
16 and

17 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative  
18 Body"), by adoption of Resolution No. CFD 2006-02 on April 4, 2006 authorized the sale and issuance of  
19 three series of bonds in an amount not to exceed \$100,000,000 of Special Tax Improvement Bonds (the  
20 "Improvement Bonds"); and

21 **WHEREAS**, the Legislative Body by the adoption of Resolution No. CFD 2013-01 on January  
22 29, 2013 authorized the sale and issuance of \$16,875,000 of Special Tax Refunding Bonds (the "Series  
23 2013 Refunding Bonds") to refund the Improvement Bonds; and

24 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the  
25 Ordinance have been satisfied;

26 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by  
27 the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body  
28 for Community Facilities District No. 05-8 (Scott Road) of the County of Riverside, in regular session  
assembled on July 7, 2015, as follows:

FORM APPROVED COUNTY COUNSEL  
BY: *[Signature]*  
DATE: 6/23/15

1           **Section 1.**     Each of the above recitals is true and correct.

2           **Section 2.**     Pursuant to the provisions of Resolution No. CFD 2013-01, and the Ordinance, the  
3 Special Tax is to be levied up to an aggregate amount of \$1,400,000 for FISCAL YEAR 2015-2016 that  
4 is to be apportioned among the parcels which comprise the CFD consistent with the Rate and Method as  
5 set forth on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the  
6 County of Riverside (the "Auditor-Controller").

7           **Section 3.**     The amount of Special Tax to be levied for FISCAL YEAR 2015-2016 does not  
8 exceed the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

9           **Section 4.**     The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the  
10 costs of the following:

11           **A.**     Prior to the issuance of bonds for an improvement phase:

- 12                   1.     Payment of the administrative expenses of the CFD, as provided in the Act,  
13                             Resolution Nos. 2006-092 and CFD 2013-01, and the Ordinance.
- 14                   2.     Special Tax payments may be applied to the cost of facilities thereby reducing the  
15                             amount of construction funds required to be financed for each phase of improvements;

16           **B.**     Subsequent to the issuance of bonds for an improvement phase:

- 17                   1.     Payment of principal and interest on the Improvement Bonds when issued;
- 18                   2.     Replenishment of the required bond reserve fund, or other reserve funds, if  
19                             necessary.
- 20                   3.     Payment of the administrative expenses of the CFD, as provided in the Act,  
21                             Resolution Nos. 2006-092 and CFD 2013-01, and the Ordinance.
- 22                   4.     Special Tax payments may be applied to the cost of facilities thereby reducing the  
23                             amount of construction funds required to be financed for each phase of improvements.

24           The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any  
25 other purpose.

26           **Section 5.**     The Auditor-Controller is hereby directed to enter the levy of the Special Tax for  
27 fiscal year 2015-2016 as apportioned pursuant to the Rate and Method on all taxable parcels within the  
28 CFD in accordance with this Resolution in a space marked "CFD 05-8 (Scott Road)" on the equalized

1 secured tax roll for fiscal year 2015-2016.

2       **Section 6.**     The Auditor-Controller shall, at the close of the tax collection period, promptly  
3 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees  
4 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller  
5 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into  
6 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government  
7 Code.

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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the  
2 CFD on July 7, 2015.

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6 MARION ASHLEY, CHAIRMAN  
Board of Supervisors, acting *ex officio* as the  
7 Legislative Body of the CFD

8 ATTEST:

9 KECIA HARPER-IHEM, Clerk to the Legislative  
10 Body of the CFD

11 Deputy

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3 **RESOLUTION NO. CFD 2015-07**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 07-2 (CLINTON KEITH) OF**  
5 **THE COUNTY OF RIVERSIDE AUTHORIZING**  
6 **THE LEVY AND ENROLLMENT OF A SPECIAL TAX**  
7 **FOR FISCAL YEAR 2015-2016**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and  
9 the "County") by the adoption of Resolution No. 2008-286 on June 12, 2008, established Community  
10 Facilities District No. 07-2 (Clinton Keith) of the County of Riverside, California (the "CFD"), pursuant  
11 to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing  
12 with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code (the "Act"); and

13 **WHEREAS**, pursuant to the provisions of the Act, proceedings to establish the Rate and Method  
14 of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the  
15 CFD were concluded by the Board's adoption of Ordinance No. 870 on April 25, 2008 (the "Ordinance");  
16 and

17 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative  
18 Body"), by adoption of Resolution No. CFD 2008-04 on June 12, 2008 authorized the sale and issuance of  
19 bonds in an amount not to exceed \$60,000,000 of Special Tax Improvement Bonds (the "Improvement  
20 Bonds"); and

21 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the  
22 Ordinance have been satisfied;

23 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by  
24 the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body  
25 for Community Facilities District No. 07-2 (Clinton Keith) of the County of Riverside, in regular session  
26 assembled on July 7, 2015, as follows:

27 **Section 1.** Each of the above recitals is true and correct.

28 **Section 2.** Pursuant to the provisions of Resolution No. CFD 2008-04, and the Ordinance, the  
Special Tax is to be levied up to an aggregate amount of \$1,300,000 for fiscal year 2015-2016 that is to be

FORM APPROVED COUNTY COUNSEL  
BY: *Alexa Gardner* DATE: *06/23/15*  
ALEXA GARDNER

1 appORTIONED among the parcels which comprise the CFD consistent with the Rate and Method as set forth  
2 on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the County  
3 of Riverside (the "Auditor-Controller").

4       **Section 3.**       The amount of Special Tax to be levied for fiscal year 2015-2016 does not exceed  
5 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

6       **Section 4.**       The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the  
7 costs of the following:

8       **A.** Prior to the issuance of bonds for an improvement phase:

- 9           a. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution  
10           Nos. 2008-286 and CFD 2008-04, and the Ordinance.
- 11           b. Special Tax payments may be applied to the cost of facilities thereby reducing the  
12           amount of construction funds required to be financed for each phase of improvements;

13       **B.** Subsequent to the issuance of bonds for an improvement phase:

- 14           a. Payment of principal and interest on the Improvement Bonds when issued;
- 15           b. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
- 16           c. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution  
17           Nos. 2008-286 and CFD 2008-04, and the Ordinance.
- 18           d. Special Tax payments may be applied to the cost of facilities thereby reducing the  
19           amount of construction funds required to be financed for each phase of improvements.

20       The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any  
21 other purpose.

22       **Section 5.**       The Auditor-Controller is hereby directed to enter the levy of the Special Tax for  
23 fiscal year 2015-2016 as appORTIONED pursuant to the Rate and Method on all taxable parcels within the  
24 CFD in accordance with this Resolution in a space marked "CFD 07-2 (Clinton Keith)" on the equalized  
25 secured tax roll for fiscal year 2015-2016.

26       **Section 6.**       The Auditor-Controller shall, at the close of the tax collection period, promptly  
27 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees  
28 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller

1 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into  
2 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government  
3 Code.

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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the  
2 CFD on July 7, 2015.

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MARION ASHLEY, CHAIRMAN  
Board of Supervisors, acting *ex officio* as the  
Legislative Body of the CFD

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ATTEST:

9 KECIA HARPER-IHEM, Clerk to the Legislative  
10 Body of the CFD

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