

FORM APPROVED COUNTY COUNSEL  
 BY: GREGORY P. PRIAMOS DATE: 7/14/16  
 Departmental Concurrence

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

249



**FROM:** TLMA- Transportation Department

**SUBMITTAL DATE:**  
July 14, 2016

**SUBJECT:** Public Hearing regarding the formation of Community Facilities District No. 16-1M TR36390 of the County of Riverside, adopt Resolution of Formation, and receive and file CFD documents (Lake Hills Area),(CEQA Exempt), District 1 [\$136,108 Ongoing Cost]; CFD 2016 – 1M TR36390 – 100%

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

1. With regard to the formation of Community Facilities District No. 16-1M TR36390 (Citrus Heights) of the County of Riverside, conduct a public hearing to receive public comments and conduct a majority protest proceeding and after closing the public hearing;
2. Adopt Resolution No. 2016-128 a Resolution of the Board of Supervisors of the County of Riverside of Formation of Community Facilities District No. 16-1M TR36390 (Citrus Heights) of the County of Riverside, Authorizing the Levy of A Special Tax Within Said District to Pay for Certain Landscaping and Street Lighting Services; Calling a Special Election to Submit to the Respective Qualified Voters the Question of Levying Such Special Tax and Establishing An Appropriations Limit for Said District; and Designating the Election Official For Such Matters; and

Patricia Romo  
Director of Transportation

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 0	\$ \$136,108	\$ N/A	\$ 136,108	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	
<b>SOURCE OF FUNDS</b> CFD 16-1M TR36390 (Citrus Heights) (100%) There are no General Funds used in this project.				<b>Budget Adjustment:</b>	N/A
				<b>For Fiscal Year:</b>	16/17

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

APPROVE  
  
 BY: Tina Grande

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

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

Prev. Agn. Ref.: 6/21/16, Item 3.75 | District: 1 | Agenda Number:

9-3

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

**FORM 11:** Public Hearing regarding the formation of Community Facilities District No. 16-1M TR36390 of the County of Riverside, adopt Resolution of Formation, and receive and file CFD documents (Lake Hills Area),(CEQA Exempt), District 1; [\$136,108 Ongoing Cost]; CFD 2016 – 1M TR36390 – 100%

**DATE:** July 14, 2016

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**RECOMMENDED MOTION: (Continued)**

3. Receive and File the CFD report, Certificate of Registrar of Voters stating there are fewer than twelve (12) registered voters, and Concurrence of Election Official in Date of Special Election.

**BACKGROUND:**

**Summary**

The State Legislature enacted the Mello-Roos Act of 1982 to assist public agencies in financing certain public services and maintenance requirements. On January 27, 2015, the Board of Supervisors revised Board Policy B-12 entitled "Land Secured Financing Districts" to include "Service and Maintenance CFDs" to fund the ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD). Lennar Homes is the Developer of Tract 36390 and requested that the County of Riverside Transportation Department (Transportation Department) assist them in forming a district for the County of Riverside (County) to cover the costs associated with the maintenance of public improvements within the proposed district and has submitted an application and formation deposit. The formation of this District is in lieu of forming a Lighting and Maintenance District 89-1 Consolidated Landscaping Zone. Subject to voter approval, a special tax shall be levied on each individual parcel located within the boundary of the proposed CFD to fund the costs associated with services for street lights maintenance including energy charges, operation, maintenance, and administrative costs of streetlights, landscape maintenance, including streetscape which may include, but is not limited to, all landscaping materials such as, ground cover, shrub, trees, plants, irrigation, trash removal, weed control, water costs, and other abatements, electricity, repair/replacement and inspection.

Each new CFD is created for a specific residential development or developments when facilities are requested to be maintained by the County. A special tax is levied according to a Rate and Method of Apportionment (RMA) developed to the specific features within that District, and a tax levy is annually placed on the tax roll for each Assessor Parcel Number (APN) noted in the Proposed Boundary Map. The property owner (Lennar) of Tract Map No. 36390 has petitioned the County to include their property into proposed Community Facilities District No.16-1M TR36390 (Citrus Heights). The boundaries of CFD No. 16-1M TR36390 (Citrus Heights) will encompass the entire Tract Map No. 36390 which includes 343 single family dwelling units.

On June 21, 2016 the County of Riverside Board of Supervisors approved agenda item 3.75. Resolution 2016-127, a resolution of intention as the initial step for forming the CFD and declares the intention of the Board of Supervisors as required by the Mello-Roos Act of 1982 to levy a special tax to fund the service and maintenance functions requested by Lennar. The Resolution also requires the Board of Supervisors hold a public hearing and submit the formation of the proposed CFD No. 16-1M TR36390 (Citrus Heights) to the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

Approval of proposed Resolution No. 2016-128 a resolution of the Board of Supervisors of the County of Riverside will authorize the County of Riverside to Levy a Special tax within the district boundary to pay for services requested in the proposed CFD No. 16-1M TR36390 (Citrus Heights) upon voter approval. The resolution also calls for a special election to be held on July 26, 2016 and designates the election official for the proposed election. Only the landowners within the boundary of proposed CFD No. 16-1M TR36390 (Citrus Heights) will have the right to vote on the proposed special tax. Results will be tallied and if approved, a confirmation motion will be brought back to the Board of Supervisors for approval.

**Reference**

The CFD Rate and Method of Apportionment (RMA) is consistent with the Mello-Roos Act of 1982. In November 1996, California voters passed Proposition 218, Right to Vote on Taxes Act which added Articles XIII C and XIII D to the California Constitution. The County may levy taxes for on this proposed CFD after complying with the requirements of the Mello-Roos Act of 1982 and the provisions of Proposition 218 Right to Vote on Taxes Act.

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

**FORM 11:** Public Hearing regarding the formation of Community Facilities District No. 16-1M TR36390 of the County of Riverside, adopt Resolution of Formation, and receive and file CFD documents (Lake Hills Area),(CEQA Exempt), District 1; [\$136,108 Ongoing Cost]; CFD 2016 – 1M TR36390 – 100%

**DATE:** July 14, 2016

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The formation of the proposed CFD adheres to Board Policy B-12 entitled “Land Secured Financing Districts” which was revised on January 27, 2015 to include “Service and Maintenance CFDs” to fund the ongoing maintenance of landscape, storm water, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD).

**Impact on Residents and Businesses**

Only the parcels with Assessor Parcel Numbers (APN) within the boundaries of proposed CFD which are represented by the Recorded Boundary Map are impacted by the special tax. By setting up this mechanism for the maintenance of certain infrastructure required by the development, the County requires that the development pay for its maintenance impact, rather than the obligation falling upon public funding sources. By specifically collecting and using the special tax revenue within the boundary of the CFD, there is a financial mechanism in place to insure the infrastructure is maintained. This CFD does not propose to fund the repayment of any bonds or bond obligations and is solely for the purposes of funding the maintenance of Developer installed and County required infrastructure, particularly landscaping and streetlights. The Developer shall and is obligated to provide disclosure statements to potential buyers which outline the associated tax rate of a new home.

**SUPPLEMENTAL:**

**Additional Fiscal Information**

The proposed budget for fiscal year 2016-17, as reflected in the Rate and Method of Apportionment, will result in a tax of \$396.80 per a taxable parcel. The annual tax may be adjusted by the minimum of 2% or a maximum of 6% or the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (CPI-U) in effect in the previous Fiscal Year, as it stands as of March of each year over the base index for March of 2016.

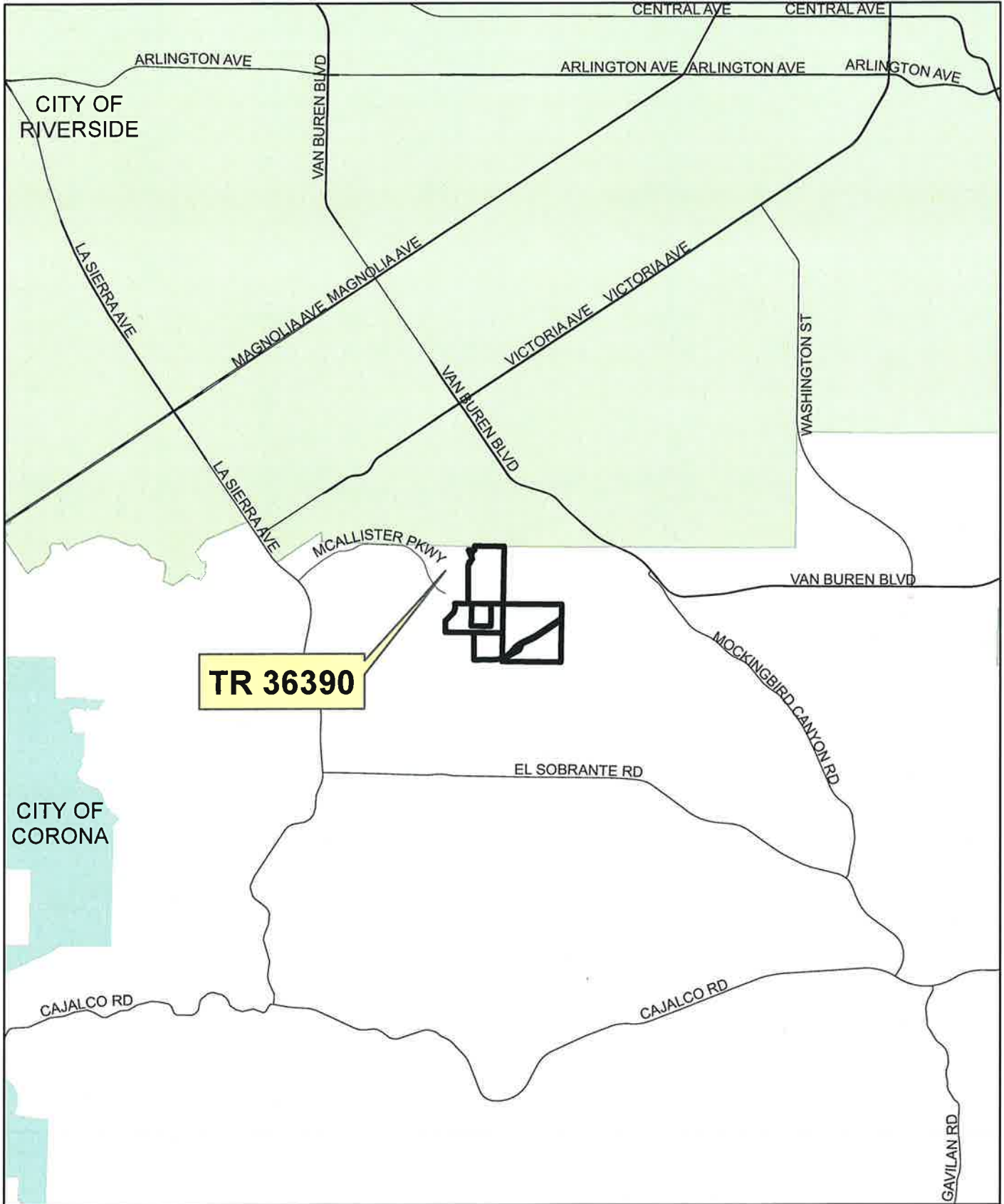
**Contract History and Price Reasonableness**

N/A

**ATTACHMENTS:**

- Vicinity Map (reference only)
- Recorded CFD Boundary Map (reference only)
- Resolution No. 2016-128 with Exhibit A and B
- CFD Report
- Certificate of Registrar of Voters
- Concurrence of Election Official In Date Of Special Election

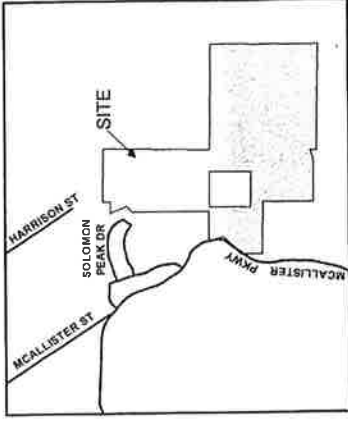
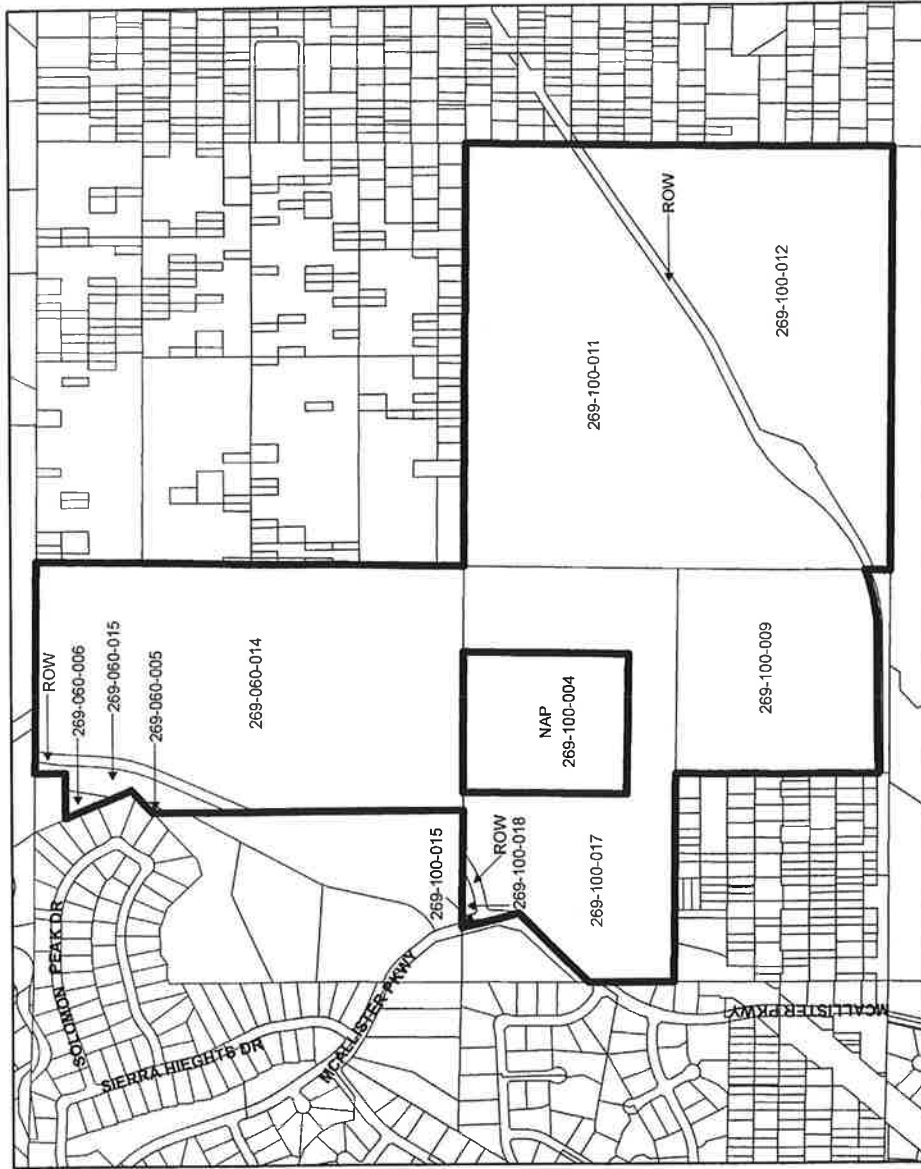
# CFD 16-1M TR 36390 Citrus Heights Vicinity Map



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SHEET 1 OF 1

**PROPOSED BOUNDARY**  
**COMMUNITY FACILITIES DISTRICT 16-1M TR36390 (CITRUS HEIGHTS)**  
 COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



**VICINITY MAP**

**Legend**

PROPOSED BOUNDARY

ROW = NOT A PART (RIGHT-OF-WAY)

NAP = NOT A PART

ASSESSOR PARCEL NUMBERS LOCATED WITHIN  
 PROPOSED BOUNDARIES OF CFD 16-1M TR36390  
 (CITRUS HEIGHTS) AS OF FISCAL YEAR 2015-2016:

- 269-060-005
- 269-060-006
- 269-060-014
- 269-060-015
- 269-100-009
- 269-100-011
- 269-100-012
- 269-100-015
- 269-100-017
- 269-100-018

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE,  
 STATE OF CALIFORNIA THIS 22<sup>ND</sup> DAY OF June, 2016

*[Signature]*  
 CLERK OF THE BOARD OF SUPERVISORS  
 COUNTY OF RIVERSIDE

RECORDED THIS DAY OF JUNE, 2016  
 AT THE HOUR OF 1:41 O'CLOCK P.M. IN BOOK 19 OF MAPS OF  
 ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 35 IN THE OFFICE OF THE  
 COUNTY CLERK OF RIVERSIDE, CALIFORNIA

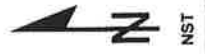
PETALUMA, RIVERSIDE COUNTY ASSESSOR/CLERK-RECORDER  
 BY *[Signature]* DEPUTY

HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES  
 OF COMMUNITY FACILITIES DISTRICT 16-1M TR36390 (CITRUS HEIGHTS) OF THE COUNTY  
 OF RIVERSIDE, STATE OF CALIFORNIA WAS APPROVED BY THE BOARD OF  
 SUPERVISORS OF THE COUNTY OF RIVERSIDE ON THE  
22 DAY OF JUNE, 2016 BY ITS RESOLUTION NO. 151

*[Signature]*  
 CLERK OF THE BOARD OF SUPERVISORS  
 COUNTY OF RIVERSIDE

REFERENCE IS HEREBY MADE TO THE ASSESSOR MAPS OF THE COUNTY OF  
 RIVERSIDE FOR FISCAL YEARS 2015-2016, FOR AN EXACT DESCRIPTION OF THE  
 LINES AND DIMENSIONS OF EACH LOT/PARCEL

PREPARED BY  
**PSOMAS**  
 1500 West Arroyo Suite 210 Riverside, CA 92507  
 (951) 715-5471 Fax (951) 552-3378



2 **RESOLUTION NO. 2016-128**

3  
4 **RESOLUTION OF THE BOARD OF SUPERVISORS OF**  
5 **THE COUNTY OF RIVERSIDE OF FORMATION OF**  
6 **COMMUNITY FACILITIES DISTRICT NO. 16-1M TR36390**  
7 **(CITRUS HEIGHTS) OF THE COUNTY OF RIVERSIDE,**  
8 **AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN**  
9 **SAID DISTRICT TO PAY FOR CERTAIN LANDSCAPING**  
10 **AND STREET LIGHTING SERVICES; CALLING A**  
11 **SPECIAL ELECTION TO SUBMIT TO THE RESPECTIVE**  
12 **QUALIFIED VOTERS THE QUESTION OF LEVYING**  
13 **SUCH SPECIAL TAX AND ESTABLISHING AN**  
14 **APPROPRIATIONS LIMIT FOR SAID DISTRICT; AND**  
15 **DESIGNATING THE ELECTION OFFICIAL FOR SUCH**  
16 **MATTERS**

17 **WHEREAS**, on June 21, 2016, the Board of Supervisors (the "Board of Supervisors") of  
18 the County of Riverside (the "County"), pursuant to the Mello-Roos Community Facilities Act of  
19 1982 (the "Act"), commencing with Section 53311 of the California Government Code (the  
20 "Government Code"), adopted Resolution No. 2016-127 (the "Resolution of Intention"), stating  
21 its intention to establish a community facilities district (the "Community Facilities District"),  
22 proposed to be named Community Facilities District No. 16-1M TR36390 (Citrus Heights) of the  
23 County of Riverside, and to authorize the levy of special taxes to finance certain authorized  
24 services and setting July 26, 2016 as the date for a public hearing to be held on the establishment  
25 of the Community Facilities District;

26 **WHEREAS**, pursuant to the Resolution of Intention, notice of such public hearing was  
27 published in *The Press-Enterprise* on July 17, 2016, and mailed by first class mail, postage  
28 prepaid to all registered voters and landowners within the Community Facilities District on July  
7, 2016, in accordance with the Act;

**WHEREAS**, on this date, the Board of Supervisors conducted and closed said public  
hearing to consider establishing the proposed Community Facilities District, the proposed levy of  
a special tax within the Community Facilities District and a proposed appropriations limit;

FORM APPROVED COUNTY COUNSEL  
BY: Dale A. Gardner  
DATE: 7/13/16



1           **WHEREAS**, any and all persons interested, including all taxpayers, property owners and  
2 registered voters within the proposed Community Facilities District were given an opportunity to  
3 appear and be heard at said public hearing and a full hearing was held;

4           **WHEREAS**, pursuant to the Resolution of Intention, each officer of the County who is or  
5 will be responsible for providing one or more of the proposed types of authorized services was  
6 directed to study, or cause to be studied, the proposed Community Facilities District and, at or  
7 before said public hearing, file a report with the Board of Supervisors containing a brief  
8 description of the authorized services by type which will in his or her opinion be required to  
9 adequately meet the needs of the Community Facilities District, and his or her estimate of the cost  
10 of providing the services proposed to be financed by the Community Facilities District and the  
11 fair and reasonable cost of the incidental expenses proposed to be paid;

12           **WHEREAS**, said report was so filed with the Board of Supervisors and made a part of the  
13 record of said public hearing;

14           **WHEREAS**, at said public hearing, evidence was presented to the Board of Supervisors  
15 on the matters before it, and the Board of Supervisors at the conclusion of the hearing was fully  
16 advised as to all matters relating to the proposed establishment of the Community Facilities  
17 District and the furnishing of specified types of services;

18           **WHEREAS**, written protests against the establishment of the Community Facilities  
19 District, the furnishing of any specified type or types of authorized services within the  
20 Community Facilities District or the levying of any specified special tax were not made or filed at  
21 or before the hearing by 50% or more of the registered voters, or six registered voters, whichever  
22 is more, residing within the territory proposed to be included in the Community Facilities District,  
23 or by the owners of one-half or more of the area of land in the territory proposed to be included in  
24 the Community Facilities District and not exempt from the special tax;

25           **WHEREAS**, there has been filed with the Clerk to the Board of Supervisors a certification  
26 of the Registrar of Voters of the County that within the ninety-day period preceding the close of  
27 said public hearing, fewer than 12 persons were registered to vote within the territory proposed to  
28 be included in the Community Facilities District;

1           **WHEREAS**, on the basis of all of the foregoing, the Board of Supervisors has determined  
2 at this time to proceed with the establishment of the Community Facilities District as provided by  
3 said Resolution No. 2016-127 to submit to the qualified electors of the Community Facilities  
4 District propositions to authorize the levy of a special tax pursuant to the Rate and Method of  
5 Apportionment of Special Tax described in Exhibit B to Resolution No. 2016-127 and the  
6 Community Facilities District Report;

7           **WHEREAS**, the Board of Supervisors has received a Petition, Consent and Waiver of  
8 100% of the landowners within the boundaries of the Community Facilities District waiving  
9 certain election requirements, time limits and formalities; and

10           **WHEREAS**, the Board of Supervisors has determined that the establishment of the  
11 Community Facilities District is not a project for purposes of the California Environmental  
12 Quality Act (CEQA) and is exempt from CEQA.

13           **NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF**  
14 **RIVERSIDE**, in regular session assembled on July 26, 2016, does hereby resolve, find,  
15 determine and order as follows:

16           **Section 1.** All of the above recitals are true and correct.

17           **Section 2.** The Board of Supervisors hereby approves and adopts and confirms said  
18 Resolution No. 2016-127, notice of which was published and mailed prior to the public hearing  
19 as required by law, and, except as otherwise provided herein, reconfirms all of its findings and  
20 determinations contained in said Resolution No. 2016-127. The Board of Supervisors hereby  
21 approves and adopts the Rate and Method of Apportionment of Special Tax for the Community  
22 Facilities District and the manner of collection of the special tax as set forth in Exhibit B to this  
23 resolution. To the extent required by Section 53325.1(a) of the Government Code, all of the  
24 information contained in Resolution No. 2016-127 is incorporated herein and made a part hereof.

25           **Section 3.** The Community Facilities District is hereby established according to the Act.

26           **Section 4.** The Community Facilities District is hereby named "Community Facilities  
27 District No. 16-1M TR36390 (Citrus Heights) of the County of Riverside."  
28



1           **Section 5.** The services to be provided and funded by the Community Facilities District  
2 are described under the caption “Services” on Exhibit A hereto, which is by this reference  
3 incorporated herein. The incidental expenses proposed to be incurred are identified under the  
4 caption “Incidental Expenses” on Exhibit A hereto.

5           **Section 6.** The proposed special tax to be levied within the Community Facilities District  
6 has not been precluded by majority protest pursuant to Section 53324 of the California  
7 Government Code; and any and all written protests to the special tax and appropriations limit are  
8 hereby overruled.

9           **Section 7.** Except where funds are otherwise available, a special tax sufficient to pay for  
10 all Services, secured by recordation of a continuing lien against all nonexempt real property in the  
11 Community Facilities District, will be annually levied within the Community Facilities District.  
12 The rate and method of apportionment of the special tax (the “Rate and Method”), in sufficient  
13 detail to allow each landowner within the proposed Community Facilities District to estimate the  
14 maximum amount that he or she will have to pay, is described in Exhibit B attached hereto, which  
15 is by this reference incorporated herein. The special tax will be collected in the same manner as  
16 ordinary *ad valorem* property taxes or in such other manner as the Board of Supervisors shall  
17 determine, including direct billing of the affected property owners.

18           The special tax will be levied annually, until terminated by the Board of Supervisors, as  
19 specified in the Rate and Method.

20           **Section 8.** The name, address and telephone number of the office which will be  
21 responsible for preparing annually a current roll of special tax levy obligations by assessor’s  
22 parcel number and which will be responsible for estimating further special tax levies pursuant to  
23 Section 53340.2 of the California Government Code are as follows: TLMA Community  
24 Facilities District Administrator, 4080 Lemon Street, 8<sup>th</sup> Floor, Riverside, California 92506, (951)  
25 955-6263.

26           **Section 9.** Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of  
27 the California Streets and Highways Code, a continuing lien to secure each levy of the special tax  
28

1 shall attach to all nonexempt real property in the Community Facilities District and this lien shall  
2 continue in force and effect until collection of the tax by the Board of Supervisors ceases.

3       **Section 10.** The boundary map of the Community Facilities District was recorded on June  
4 30, 2016, in Riverside County in Book 79 at Page 85 of the Book of Maps of Assessment and  
5 Community Facilities Districts in the Riverside County Recorder's Office, as Instrument No.  
6 2016-0269714. The Board of Supervisors hereby approves and ratifies said map and the  
7 boundaries of the Community Facilities District which are incorporated herein and made a part  
8 hereof.

9       **Section 11.** The annual appropriations limit, as defined by subdivision (h) of Section 8 of  
10 Article XIII B of the California Constitution, of the Community Facilities District is hereby  
11 established at \$4,000,000.

12       **Section 12.** Pursuant to the provisions of the Act, the levy of the special tax and a  
13 proposition to establish the appropriations limit specified above shall be subject to the approval of  
14 the qualified electors of the Community Facilities District at a special election. The Registrar of  
15 Voters has determined and the Board of Supervisors finds that fewer than 12 persons are  
16 registered to vote within the territory included in the Community Facilities District. Accordingly,  
17 pursuant to Section 53326 of the Government Code, the vote concerning the special tax and  
18 appropriations limit shall be by the landowners of the Community Facilities District; and each  
19 landowner who is the owner of record as of the close of the public hearing, or the authorized  
20 representative thereof, shall have one vote for each acre or portion of an acre that he or she owns  
21 within the Community Facilities District. The voting procedure shall be by mailed or hand-  
22 delivered ballot. The Board of Supervisors also finds that the requirements of Section 53326 of  
23 the Act pertaining to the shortening of time and the requirement for notice have been waived by  
24 all of the landowners within the Community Facilities District.

25       **Section 13.** The Board of Supervisors hereby calls and schedules a special election for  
26 July 26, 2016 at 9:00 a.m. within and for the Community Facilities District on (i) the proposition  
27 with respect to the annual levy of special taxes within the Community Facilities District for the  
28

1 provision of authorized services to the Community Facilities District and (ii) the proposition with  
2 respect to establishing an appropriations limit for the Community Facilities District.

3 The propositions to be submitted to the voters of the Community Facilities District at such  
4 special election shall be as follows:

5  
6 Proposition A: Shall special taxes be levied annually on taxable property within  
7 Community Facilities District No. 16-1M TR36390 (Citrus Heights) of the County  
8 of Riverside to fund, pay for, and finance authorized lighting and maintenance  
9 services for streets, roads, parks, parkways and open space (as specified and  
10 reflected in the Resolution of Intention, the Resolution of Formation, and the Rate  
11 and Method of Apportionment of Special Tax) and to pay expenses incidental  
12 thereto and incidental to the levy and collection of the special taxes, so long as the  
13 special taxes are needed to fund such services, at the special tax rates and pursuant  
14 to the method of apportioning the special taxes set forth in Exhibit B to Resolution  
15 No. 2016-127 adopted by the Board of Supervisors of said County on June 21,  
16 2016?

17  
18 Proposition B: For each year commencing Fiscal Year 2016-17 shall an  
19 appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of  
20 the California Constitution, be established for Community Facilities District No.  
21 16-1M TR36390 (Citrus Heights) of the County of Riverside in the amount of  
22 \$4,000,000?

23  
24 **Section 14.** Based on its findings that fewer than 12 registered voters reside within the  
25 boundaries of the Community Facilities District and that the election will be among landowner  
26 voters, the Board of Supervisors hereby appoints the Director of the Riverside County  
27 Transportation and Land Management Agency or his designee, or such other officer or employee  
28

1 as the Board shall designate, to serve as the election official (the "Election Official") for the  
2 election pursuant to Government Code Section 53326.

3 **Section 15.** The procedures to be followed in conducting the special election on (i) the  
4 proposition with respect to the levy of special taxes on taxable property within the Community  
5 Facilities District to pay the costs of authorized services, and (ii) the proposition with respect to  
6 establishing an appropriations limit for the Community Facilities District in the amount of  
7 \$4,000,000 (the "Special Election") shall be as follows:

8 (a) Pursuant to Section 53326 of the California Government Code, ballots for the  
9 Special Election shall be distributed to the qualified electors by the Election Official by mail with  
10 return postage prepaid or by personal service.

11 (b) Pursuant to applicable sections of the California Elections Code governing the  
12 conduct of mail ballot elections of counties, and in particular Division 4 (commencing with  
13 Section 4000) of that Code with respect to elections conducted by mail, the Election Official shall  
14 mail or deliver to each qualified elector an official ballot and shall also mail or deliver to all such  
15 qualified electors a ballot pamphlet and instructions to voter, including a sample ballot identical  
16 in form to the official ballot but identified as a sample ballot, a return identification envelope with  
17 prepaid postage thereon addressed to the Election Official for the returning of voted official  
18 ballots, and a copy of Resolution No. 2016-127.

19 (c) The official ballot to be mailed or delivered by the Election Official to each  
20 landowner-voter shall have printed or typed thereon the name of the landowner-voter and the  
21 number of votes to be voted by the landowner-voter and shall have appended to it a certification  
22 to be signed by the person voting the official ballot which shall certify that the person signing the  
23 certification is the person who voted the official ballot, and if the landowner-voter is other than a  
24 natural person, that he or she is an officer of or other person affiliated with the landowner-voter  
25 entitled to vote such official ballot, that he or she has been authorized to vote such official ballot  
26 on behalf of the landowner-voter, that in voting such official ballot it was his or her intent, as well  
27 as the intent of the landowner-voter, to vote all votes to which the landowner-voter is entitled  
28 based on its land ownership on the propositions set forth in the official ballot as marked thereon

1 in the voting square opposite each such proposition, and further certifying as to the acreage of the  
2 landowner-voter's land ownership within the Community Facilities District.

3 (d) The return identification envelope to be mailed or delivered by the Election  
4 Official to each landowner-voter shall have printed or typed thereon the following: (i) the name  
5 of the landowner, (ii) the address of the landowner, (iii) a declaration under penalty of perjury  
6 stating that the voter is the landowner or the authorized representative of the landowner entitled to  
7 vote the enclosed ballot and is the person whose name appears on the identification envelope, (iv)  
8 the printed name and signature of the voter, (v) the address of the voter, (vi) the date of signing  
9 and place of execution of the declaration, and (vii) a notice that the envelope contains an official  
10 ballot and is to be opened only by the Election Official.

11 (e) The information to voter form to be mailed or delivered by the Election Official to  
12 the landowner-voters shall inform them that the official ballots shall be returned to the Election  
13 Official properly voted as provided thereon and with the certification appended thereto properly  
14 completed and signed in the sealed return identification envelope with the certification thereon  
15 completed and signed and all other information to be inserted thereon properly inserted by 5:00  
16 o'clock p.m. on the date of the Special Election; provided that the election shall be closed before  
17 such hour if the Election Official determines that all of the qualified voters have voted.

18 (f) Upon receipt of the return identification envelopes which are returned prior to the  
19 voting deadline on the date of the Special Election, the Election Official shall canvass the votes  
20 cast in the Special Election, and shall file a statement with the Board of Supervisors as to the  
21 results of such canvass and the election on each proposition set forth in the official ballot.

22 (g) The Legislative Body shall declare the results of said special election as soon as  
23 practicable following the election, but in any event not later than the next regular meeting  
24 following the date of the election, and shall cause to be input upon its minutes a statement of the  
25 results of said special election as ascertained by the canvass.

26 **Section 16.** If two-thirds (2/3) of the votes cast within the Community Facilities District  
27 upon the question of levying the special tax are in favor of the levy of that tax, as determined by  
28 the Board of Supervisors after the canvass of the returns of such election, the Legislative Body

1 may levy such special taxes within the territory of the Community Facilities District in the  
2 amounts and for the purposes as specified in this Resolution, the Special Tax Ordinance (to be  
3 adopted), and the Rate and Method of Apportionment, except that such special tax may be levied  
4 at a rate lower than the amount specified therein.

5 **Section 17.** The Board of Supervisors hereby determines and finds that all proceedings up  
6 to and including the adoption of this Resolution were valid and in conformity with the  
7 requirements of the Act. In accordance with Section 53325.1 of the California Government Code,  
8 such finding shall be final and conclusive.

9 **Section 18.** The Board of Supervisors finds and determines that the establishment of the  
10 Community Facilities District is not a project for purposes of the California Environmental  
11 Quality Act and is exempt from that Act.

12 **Section 19.** The officers of the County are, and each of them is, hereby authorized and  
13 directed to do any and all things, and to execute and deliver any and all documents which said  
14 officers may deem necessary or advisable in order to accomplish the purposes of this Resolution  
15 and not inconsistent with the provisions hereof.

16 **ADOPTED, SIGNED AND APPROVED** this 26th day of July, 2016, by the Board of  
17 Supervisors of the County of Riverside.

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\_\_\_\_\_  
Chairman of the Board of Supervisors

21

22 ATTEST:  
23 Kecia Harper-Ihem  
Clerk to the Board of Supervisors

24 By: \_\_\_\_\_  
25 Deputy

26

27

28

1 **EXHIBIT A**

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4 **SERVICES AND INCIDENTAL EXPENSES**

5  
6  
7 **Services**

8 The types of services to be financed by the Community Facilities District are maintenance  
9 and lighting of streets, roads, parkways and open space, including but not limited to: interior and  
10 exterior street lighting, including maintenance and energy charges, operation, maintenance and  
11 administrative cost of streetlights within the Community Facilities District; and landscape  
12 maintenance, including streetscape, slopes, and open space areas within the Community Facilities  
13 District, including but not limited to, purchasing and planting landscaping materials such as turf,  
14 ground cover, shrub, trees, plants, irrigation and drainage systems, weed control and other  
15 abatements, electricity, repair/replacement and inspection.

16 **Incidental Expenses**

17 The incidental expenses proposed to be incurred include the following:

18 (a) the costs associated with the creation of the Community Facilities District,  
19 determination of the amount of taxes, collection of taxes, including litigation expenses, if any,  
20 costs for processing payment of taxes, or other administrative costs otherwise incurred in order to  
21 carry out the authorized purposes of the Community Facilities District; and

22 (b) any other expenses incidental to the performance and inspection of the authorized  
23 Services.  
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**EXHIBIT B**

**PROPOSED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**



[See Attached \_\_ Pages]

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR  
COMMUNITY FACILITIES DISTRICT 16-1M TR36390 (CITRUS HEIGHTS)  
OF THE COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA**

A Special Tax (all capitalized terms are defined in Section A. Definitions, below) shall be applicable to each Parcel of Taxable Property located within the boundaries of Community Facilities District 16-1M TR36390 (Citrus Heights). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing in Fiscal Year 2016-2017, shall be determined by the Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections B., C., and D., below. All of the real property within the CFD, unless exempted by law or by the provisions of Section E. below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**“Acre” or “Acreage”** means the land area of a Parcel as indicated on the most recent Assessor’s Parcel Map, or if the land area is not shown on the Assessor’s Parcel Map, the land area shown on the applicable Final Map, condominium plan, or other recorded County map or the land area calculated to the reasonable satisfaction of the Administrator using the boundaries set forth on such map or plan. The square footage of a Parcel is equal to the Acreage of such Parcel multiplied by 43,560.

**“Act”** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California.

**“Administrative Expenses”** means all actual or reasonably estimated costs and expenses of the CFD that are chargeable or allocable to carry out the duties of the Administrator of the CFD as allowed by the Act, which shall include without limitation, all costs and expenses arising out of or resulting from the annual levy and collection of the Special Tax (whether by the County or designee thereof, or both), any litigation or appeal involving the CFD, and other administrative expenses of the County or designee thereof, or both, directly related to the CFD. Administrative Expenses shall also include amounts estimated or advanced by the County or CFD for attorney’s fees and other costs related to commencing and pursuing to completion any foreclosure as a result of delinquent Special Taxes.

**“Administrator”** means an official of the County, or designee thereof, responsible for determining the annual amount of the levy and collection of the Special Taxes.

**“Approved Property”** means all Parcels of Taxable Property: (i) that are included in a Final Map that was recorded prior to the January 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied, and (ii) that have not been issued a Building Permit prior to the April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

**“Assessor”** means the Assessor of the County.

**“Assessor’s Parcel Map”** means an official map of the Assessor of the County designating Parcels by Assessor’s Parcel Number.

**“Assessor’s Parcel Number”** means the number assigned to a lot or Parcel for purposes of identification as determined from an Assessor Parcel Map or the applicable assessment roll.

**“Base Year”** means the Fiscal Year ending June 30, 2017.

**“Board”** means Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD.

**“Boundary Map”** means a recorded map of the CFD which indicates by a boundary line the extent of the territory identified to be subject to the levy of Special Taxes.

**“Building Permit”** means the first legal document issued by a local agency giving official permission for new construction. For purposes of this definition, Building Permit shall not include any subsequent Building Permits issued or changed after the first issuance.

**“CFD”** means Community Facilities District 16-1M TR36390 (Citrus Heights) of the County of Riverside.

**“Consumer Price Index”** means the cumulative percentage increase in the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the Los Angeles-Riverside-Orange County Area, as it stands in March of each year over the base Index of 2016. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the Administrator that is reasonably comparable to the Consumer Price Index for the Los Angeles-Riverside-Orange County Area.

**“County”** means the County of Riverside, California.

**“Developed Property”** means all Parcels of Taxable Property: (i) that are included in a Final Map that was recorded prior to January 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied, and (ii) for which a Building Permit for new construction has been issued prior to April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

**“Dwelling Unit” or “(D/U)”** means a residential unit that is used or intended to be used as a domicile by one or more persons, as determined by the Administrator.

**“Exempt Property”** means any Parcel which is exempt from Special Taxes pursuant to Section E., below.

**“Final Map”** means a subdivision of property by recordation of a tract map, parcel

map or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) or recordation of a condominium plan pursuant to California Civil Code 1352 that creates individual lots for which Building Permits may be issued without further subdivision.

**“Fiscal Year”** means the 12 month period starting on July 1 of any calendar year and ending the following June 30.

**“Land Use Class”** means any of the classes listed in Table 1 of Section C. below.

**“Maximum Special Tax”** means for each Parcel in each Fiscal Year, the greatest amount of Special Tax, determined in accordance with Section C., below, which may be levied on such Parcel in such Fiscal Year.

**“Multi-family Residential Property”** means all Parcels of Developed Property that consist of a building or buildings comprised of attached Dwelling Units available for rental by the general public, not for sale to an end user, and under common management.

**“Non-Residential Property”** means all Parcels of Developed Property for which a Building Permit was issued, permitting the construction of one or more non-residential structures.

**“Parcel”** means a lot or parcel within the CFD shown on an Assessor’s Parcel Map with an assigned Assessor’s Parcel Number valid as of July 1<sup>st</sup> for the Fiscal Year for which the Special Tax is being levied.

**“Property Owners Association Property”** means all Parcels which have been conveyed, dedicated to, or irrevocably offered for dedication to a property owner association, including any master or sub-association, prior to April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

**“Proportionately”** means for Parcels of Taxable Property that are (i) Developed Property, that the ratio of the actual Special Tax levy to Maximum Special Tax is the same for all Parcels of Developed Property, (ii) Approved Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for all Parcels of Approved Property, and (iii) Undeveloped Property, Public Property or Property Owners Association Property, that the ratios of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is the same for all Parcels of Undeveloped Property, Public Property and Property Owners Association Property.

**“Public Property”** means all Parcels which, as of April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned by, dedicated to, or irrevocably offered for dedication to the federal government, the State, the County, City or any other public agency, provided, however, that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified according to its use; or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

**“Residential Property”** means all Parcels of Developed Property for which a Building Permit has been issued permitting the construction of one or more residential Dwelling Units.

**“Single Family Property”** means all Parcels of Residential Property, other than **Multi-family Residential Property**.

**“Special Tax”** means the special tax to be levied in each Fiscal Year on each Parcel of Taxable Property in accordance with Section D to fund the Special Tax Requirement.

**“Special Tax Requirement”** means for each Fiscal Year, that amount required to: (i) pay the estimated cost of Special Tax Services for such Fiscal Year as determined by the County; (ii) fund the Special Tax Reserve Fund in an amount equal to the lesser of (a) 20% of the Special Tax Reserve Fund Requirement or (b) the amount needed to fund the Special Tax Reserve Fund up to the Special Tax Reserve Fund Requirement, (iii) pay Administrative Expenses; (iv) pay for anticipated Special Tax delinquencies based on actual delinquencies from the prior Fiscal Year outstanding at the time the annual Special Tax levy is determined; and (v) less a credit for funds available to reduce the annual Special Tax levy as determined by the Administrator.

**“Special Tax Reserve Fund”** means a fund to be used for capital replacement and maintenance costs related to the Special Tax Services.

**“Special Tax Reserve Fund Requirement”** means an amount up to 150% of the anticipated annual cost of Special Tax Services of \$136,107.53 for the Base Year. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2017, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the amount in effect in the previous Fiscal Year.

**“Special Tax Services”** means: interior and exterior street lighting and landscape maintenance. Additionally, (i) street lights maintenance including energy charges, operation, maintenance, and administrative costs of streetlights within the CFD (ii) landscape maintenance to be financed, including streetscape, slopes, and open space areas specifically identified within the CFD. The landscape maintenance may include, but is not limited to, all landscaping materials such as turf, ground cover, shrub, trees, plants, irrigation and drainage systems, weed control and other abatements, electricity, repair/replacement and inspection.

**“State”** means the State of California.

**“Taxable Property”** means all Parcels within the boundary of the CFD pursuant to the Boundary Map which are not exempt from the Special Tax pursuant to Section E., below.

**“Taxable Unit”** means either a Dwelling Unit or an Acre, as shown in Table 1.

**“Undeveloped Property”** means all Parcels of Taxable Property not classified as Developed Property, Approved Property, Public Property or Property Owners Association Property.

## **B. ASSIGNMENT TO LAND USE CLASS**

Each Fiscal Year, commencing with Fiscal Year 2016-2017, all Parcels of Taxable Property shall be classified as either Developed Property, Approved Property, Undeveloped Property, Public Property or Property Owners Association Property, and subject to the levy of Special Taxes in accordance with this Rate and Method of Apportionment as determined pursuant to Sections C. and D.

Parcels of Developed Property shall further be classified as Residential Property or Non-Residential Property. Parcels of Residential Property shall further be classified as Single Family Property or Multi-family Residential Property.

## **C. MAXIMUM SPECIAL TAX RATES**

### **1. Developed Property**

The Maximum Special Tax that may be levied and escalated, as explained further in Section C.1. (a) below, in each Fiscal Year for each Parcel classified as Developed Property shall be determined by reference to Table 1, below.

**TABLE 1**  
**Maximum Special Tax Rates for Developed**  
**Property for Fiscal Year 2016-2017**

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$396.80
2	Multi-family Residential Property	Acre	\$47.24
3	Non-Residential Property	Acre	\$47.24

(a) Increase in the Maximum Special Tax

On each July 1, following the Base Year, the Maximum Special Tax, identified in Table 1, above, shall be increased annually, commencing July 1, 2017, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.

(b) Multiple Land Use Classes

In some instances a Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Tax that may be levied on such Parcel shall be the sum of the Maximum Special Tax that can be levied for each Land Use Class located on that Parcel. For a Parcel that contains more than one Land Use Class, the Acreage of such Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Parcel. The Administrator's allocation to each Land Use Class shall be final.

**2. Approved Property**

The Maximum Special Tax for each Parcel of Approved Property shall be equal to the product of the applicable Undeveloped Property Maximum Special Tax per Acre times the Acreage of such Parcel; provided, however, for a Parcel of Approved Property that is expected to become Single Family Property as reasonably determined by the Administrator based on the Final Map for such Parcel, the Maximum Special Tax for such Parcel of Approved Property shall be calculated pursuant to Section C.1 as if such Parcel were already designated as Single Family Property.

The Maximum Special Tax for Approved Property shall be increased annually, commencing July 1, 2017, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum



annual increase of two percent (2%) of the corresponding Maximum Special Tax in effect in the previous Fiscal Year.

### **3. Undeveloped Property**

The Maximum Special Tax that may be levied and escalated for each Parcel classified as Undeveloped Property shall be \$47.24 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2017, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the corresponding Maximum Special Tax in effect in the previous Fiscal Year.

### **4. Public Property and/or Property Owners Association Property**

The Maximum Special Tax that may be levied and escalated for each Parcel classified as Public Property and/or Property Owners Association Property shall be \$0.00 per Acre. **There shall be no levy on Public Property and/or Property Owners Association Property.**

## **D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

Commencing with Fiscal Year 2016-2017 and for each following Fiscal Year, the Administrator shall levy the Special Tax on all Taxable Property until the amount of Special Tax equals the Special Tax Requirement in accordance with the following steps:

First: The Special Tax shall be levied Proportionately on each Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax as needed to satisfy the Special Tax Requirement;

Second: If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Parcel of Approved Property at up to 100% of the Maximum Special Tax for Approved Property.

Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property at up to 100% of the applicable Maximum Special Tax for Undeveloped Property.

Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal Year against any Parcel of Residential Property for which a Certificate of Occupancy has been issued be increased by more than ten percent (10%) as a result of a delinquency in the payment of the Special Tax applicable to any other Parcel above the amount that would have been levied in that Fiscal Year had there never been any such delinquency or default.

#### **E. EXEMPTIONS**

The CFD shall not levy Special Taxes on Public Property or Property Owners Association Property within the CFD.

#### **F. MANNER OF COLLECTION**

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that the Administrator may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the CFD, and provided further that the CFD may covenant to foreclose and may actually foreclose on Parcels having delinquent Special Taxes as permitted by the Act.

#### **G. APPEALS**

Any taxpayer may file a written appeal of the Special Tax on his/her Parcel(s) with the Administrator, provided that the appellant is current in his/her payments of Special Taxes. During pendency of an appeal, all Special Taxes must be paid on or before the payment due date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The Administrator shall review the appeal, meet with the appellant if the Administrator deems necessary, and advise the appellant of its determination. If the Administrator agrees with the appellant, the Administrator shall grant a credit to eliminate or reduce future Special Taxes on the appellant's Parcel(s). No refunds of previously paid Special Taxes shall be made.

The Administrator shall interpret this Rate and Method of Apportionment and make determinations relative to the annual levy and administration of the Special Tax and any taxpayer who appeals, as herein specified.

#### **H. TERM OF THE SPECIAL TAX**

The Special Tax shall be levied annually in perpetuity unless terminated earlier by the County.

# COMMUNITY FACILITIES DISTRICT

NO. 16-1M TR36390

(CITRUS HEIGHTS)

*County of Riverside*



Submitted by  
Psomas

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July 2016

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## APPENDIX

Rate and Method of Apportionment	A
Boundary Map	B

AGENCY: COUNTY OF RIVERSIDE TRANSPORTATION DEPARTMENT

PROJECT: COMMUNITY FACILITIES DISTRICT  
NO. 16-1M TR36390 (CITRUS HEIGHTS)  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

## COMMUNITY FACILITIES DISTRICT REPORT

### “MELLO-ROOS COMMUNITY FACILITIES ACT OF 1982”

#### A. INTRODUCTION

**WHEREAS**, the Board of Supervisors of the County of Riverside, State of California (Board), did, pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Division 2 of Title 5 of the California Government Code (Act), on June 21, 2016, adopt Resolution No. 2016-127 (Resolution) expressly ordering the preparation and filing of a written Report for a proposed Community Facilities District (Report). This Community Facilities District shall be referred to as County of Riverside Community Facilities District No. 16-1M TR36390 (Citrus Heights) (CFD); and,

**WHEREAS**, The Resolution ordering said Report, did direct that the Report generally contain the following:

- ◆ A brief description of the services by type proposed to be financed by the CFD which will adequately meet the needs of the CFD; and
- ◆ An estimate of the costs of providing such services, including the incidental expenses, to be incurred in connection with the CFD;

**NOW, THEREFORE**, the undersigned, authorized representative of Psomas, the appointed Special Tax Consultant and responsible officer or person directed to prepare the Report, pursuant to the provisions of the Act, does hereby submit the following data.

#### B. DESCRIPTION OF SERVICES

A Community Facilities District may provide for financing of certain public services which are necessary to meet increased demands placed upon local agencies as a result of development or rehabilitation occurring within the CFD.

A general description of the proposed services, pursuant to the terms stated in Exhibit A of the Resolution, is as follows:

## STREET LIGHTS

- ◆ Street light maintenance, including, but not limited to: energy charges, operation, maintenance, and administrative costs of streetlights within the CFD.

## LANDSCAPING

- ◆ Landscape maintenance, including streetscape, slopes, and open space areas specifically identified within the CFD. The landscape maintenance may include, but is not limited to, all landscaping materials such as turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, weed control and other abatements, electricity, repair/replacement and inspection.

## INCIDENTALS

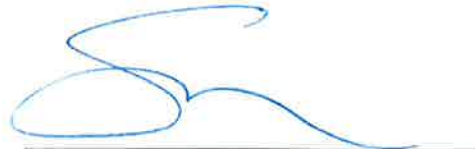
- ◆ All other services necessary or useful for, or in connection with, the authorized services listed above, including building a reserve fund for replacement.

The services listed herein are representative of the types of services authorized to be financed by Community Facilities District No. 16-1M TR36390 (Citrus Heights). Detailed scope and limits of specific projects will be determined as appropriate, consistent with the standards of the County of Riverside. Addition, deletion or modification of descriptions of the services may be made consistent with the requirements of the Board of Supervisors of the County of Riverside, the Community Facilities District No. 16-1M TR36390 (Citrus Heights), and the Act.

Based upon the above, it is my opinion that the services being funded are those that are necessary to meet certain increased demands placed upon the County of Riverside as a result of development occurring within the boundaries of the CFD.

Dated this 8 of July, 2016.

PSOMAS

A handwritten signature in blue ink, consisting of a large, stylized 'S' followed by a horizontal line extending to the right.

SPECIAL TAX CONSULTANT  
CFD 16-1M TR36390 (CITRUS HEIGHTS)  
COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA



**C. COST ESTIMATE**

1. The cost estimate, including incidental expenses, is approximately \$136,108 annually. The Maximum Special Taxes within the CFD have been established to pay for these services up to \$396.80 per taxable unit per year for Residential Property and \$47.24 per acre per year for Multi-family Residential and Non-Residential Property (as defined in the Rate and Method of Apportionment attached in Appendix A). This amount shall be increased based upon the percentage change in the Consumer Price Index, with a maximum annual increase of six percent (6%) and a minimum increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.
2. Pursuant to Section 53340 of the Act, the proceeds of any special tax levied and collected by CFD No. 16-1M TR36390 (Citrus Heights) may be used only to pay for the cost of providing authorized services and related incidental expenses. As defined by the Act, incidental expenses include, but are not limited to, the annual costs associated with determination of the amount of special taxes, collection of special taxes, payment of special taxes, or costs otherwise incurred in order to carry out the authorized purposes of the community facilities district. The incidental expenses associated with the annual administration of CFD No. 16-1M TR36390 (Citrus Heights) are initially estimated to be \$20,000. This amount shall be increased based upon the percentage change in the Consumer Price Index, with a maximum annual increase of six percent (6%) and a minimum increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.
3. The cost of the services shall include incidental expenses, including costs associated with formation of the CFD, determination of the amount of the special tax, collection of the special tax, payment of the special tax, costs incurred in order to carry out the authorized purposes of the CFD, and the costs of engineering, inspecting, coordinating, completing, planning and designing the services, including the costs of environmental evaluations.

The following incidental expenses are examples of those that may be incurred in the formation of the CFD:

- Engineering services,
- Publishing, mailing and posting of notices,
- Governmental notification and filing costs,
- Election costs, and
- Charges and fees of the County of Riverside other than those waived.

The following incidental expenses are examples of those that may be incurred in each annual special tax levy:

- Necessary consultant costs,
- Costs of posting and collecting the special taxes, and
- Administrative costs of the County of Riverside related to each annual special tax levy.

Dated this 8 of July, 2016.

PSOMAS



SPECIAL TAX CONSULTANT  
CFD 16-1M TR36390 (CITRUS HEIGHTS)  
COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA


**D. RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

1. The Rate and Method of Apportionment of the special tax is attached hereto as Appendix A (Rate and Method). The special tax will be collected in the same manner and at the same time as ad valorem property taxes and subject to the same penalties and provisions; however, the special tax may be collected at a different time or in a different manner if necessary for CFD No. 16-1M TR36390 (Citrus Heights) to meet its financial obligations as permitted by the Act.
2. All of the property located within CFD No. 16-1M TR36390 (Citrus Heights), unless exempt by law or by the provisions of the Rate and Method of Apportionment for CFD No. 16-1M TR36390 (Citrus Heights), shall be taxed for the purpose of providing necessary services to the CFD. Pursuant to Section 53325.3 of the Act, the tax imposed "is a special tax and not a special assessment, and there is no requirement that the tax be apportioned on the basis of benefit to any property". The special tax may be based on benefit received by property, the cost of maintaining facilities or authorized services available, or other reasonable basis as determined by the Board, although the special tax may not be apportioned on an ad valorem basis pursuant to Article XIII A of the California Constitution.
3. In order to establish the special tax for the CFD, Psomas has relied upon information including, but not limited to: building square footage, net taxable acreage, land use type, types of services, square footage of service areas, groundcover, shrubs, trees and plant material expected to be included within the CFD, and estimated maintenance costs which were provided to Psomas by developers, County of Riverside, and others. Psomas has not independently verified such data and disclaims responsibility for the impact of inaccurate data provided by others, if any, on the Rate and Method of Apportionment for CFD No. 16-1M TR36390 (Citrus Heights), including the inability to meet the financial obligations of the CFD.

It is my opinion that the special tax included in the Rate and Method of Apportionment, as above set forth, is fair and reasonable.

Dated this 8 of July, 2016.

PSOMAS

  
\_\_\_\_\_  
SPECIAL TAX CONSULTANT  
CFD 16-1M TR36390 (CITRUS HEIGHTS)  
COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA

**E. PROPOSED BOUNDARIES**

The proposed boundaries of the CFD include those properties and parcels for which special taxes may be levied to pay for the costs and expenses of the services described above. The proposed CFD boundaries as of Fiscal Year 2016-2017 include the following assessor parcel number(s):

269-060-005-4  
269-060-006-5  
269-060-014-2  
269-060-015-3  
269-100-009-1  
269-100-011-2  
269-100-012-3  
269-100-015-6  
269-100-017-8  
269-100-018-9

A reduced scale map showing the boundaries of the CFD is provided as Appendix B. A full-scale map is on file with the Clerk of the Board of Supervisors of Riverside County and was recorded with Riverside County Recorder's Office in Book 79 of Maps of Assessment and Community Facilities Districts at Page 85 on June 30, 2016. Document No. 2016-0269714.

**APPENDIX A  
RATE AND METHOD OF APPORTIONMENT  
OF SPECIAL TAXES FOR  
CFD 16-1M TR36390 (CITRUS HEIGHTS)**

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR  
COMMUNITY FACILITIES DISTRICT 16-1M TR36390 (CITRUS HEIGHTS)  
OF THE COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA**

A Special Tax (all capitalized terms are defined in Section A. Definitions, below) shall be applicable to each Parcel of Taxable Property located within the boundaries of Community Facilities District 16-1M TR36390 (Citrus Heights). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing in Fiscal Year 2016-2017, shall be determined by the Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections B., C., and D., below. All of the real property within the CFD, unless exempted by law or by the provisions of Section E. below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**“Acre” or “Acreage”** means the land area of a Parcel as indicated on the most recent Assessor’s Parcel Map, or if the land area is not shown on the Assessor’s Parcel Map, the land area shown on the applicable Final Map, condominium plan, or other recorded County map or the land area calculated to the reasonable satisfaction of the Administrator using the boundaries set forth on such map or plan. The square footage of a Parcel is equal to the Acreage of such Parcel multiplied by 43,560.

**“Act”** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California.

**“Administrative Expenses”** means all actual or reasonably estimated costs and expenses of the CFD that are chargeable or allocable to carry out the duties of the Administrator of the CFD as allowed by the Act, which shall include without limitation, all costs and expenses arising out of or resulting from the annual levy and collection of the Special Tax (whether by the County or designee thereof, or both), any litigation or appeal involving the CFD, and other administrative expenses of the County or designee thereof, or both, directly related to the CFD. Administrative Expenses shall also include amounts estimated or advanced by the County or CFD for attorney’s fees and other costs related to commencing and pursuing to completion any foreclosure as a result of delinquent Special Taxes.

**“Administrator”** means an official of the County, or designee thereof, responsible for determining the annual amount of the levy and collection of the Special Taxes.

**“Approved Property”** means all Parcels of Taxable Property: (i) that are included in a Final Map that was recorded prior to the January 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied, and (ii) that have not been issued a Building Permit prior to the April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

**“Assessor”** means the Assessor of the County.

**“Assessor’s Parcel Map”** means an official map of the Assessor of the County designating Parcels by Assessor’s Parcel Number.

**“Assessor’s Parcel Number”** means the number assigned to a lot or Parcel for purposes of identification as determined from an Assessor Parcel Map or the applicable assessment roll.

**“Base Year”** means the Fiscal Year ending June 30, 2017.

**“Board”** means Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD.

**“Boundary Map”** means a recorded map of the CFD which indicates by a boundary line the extent of the territory identified to be subject to the levy of Special Taxes.

**“Building Permit”** means the first legal document issued by a local agency giving official permission for new construction. For purposes of this definition, Building Permit shall not include any subsequent Building Permits issued or changed after the first issuance.

**“CFD”** means Community Facilities District 16-1M TR36390 (Citrus Heights) of the County of Riverside.

**“Consumer Price Index”** means the cumulative percentage increase in the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the Los Angeles-Riverside-Orange County Area, as it stands in March of each year over the base Index of 2016. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the Administrator that is reasonably comparable to the Consumer Price Index for the Los Angeles-Riverside-Orange County Area.

**“County”** means the County of Riverside, California.

**“Developed Property”** means all Parcels of Taxable Property: (i) that are included in a Final Map that was recorded prior to January 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied, and (ii) for which a Building Permit for new construction has been issued prior to April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

**“Dwelling Unit” or “(D/U)”** means a residential unit that is used or intended to be used as a domicile by one or more persons, as determined by the Administrator.

**“Exempt Property”** means any Parcel which is exempt from Special Taxes pursuant to Section E., below.

**“Final Map”** means a subdivision of property by recordation of a tract map, parcel



map or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) or recordation of a condominium plan pursuant to California Civil Code 1352 that creates individual lots for which Building Permits may be issued without further subdivision.

**“Fiscal Year”** means the 12 month period starting on July 1 of any calendar year and ending the following June 30.

**“Land Use Class”** means any of the classes listed in Table 1 of Section C. below.

**“Maximum Special Tax”** means for each Parcel in each Fiscal Year, the greatest amount of Special Tax, determined in accordance with Section C., below, which may be levied on such Parcel in such Fiscal Year.

**“Multi-family Residential Property”** means all Parcels of Developed Property that consist of a building or buildings comprised of attached Dwelling Units available for rental by the general public, not for sale to an end user, and under common management.

**“Non-Residential Property”** means all Parcels of Developed Property for which a Building Permit was issued, permitting the construction of one or more non-residential structures.

**“Parcel”** means a lot or parcel within the CFD shown on an Assessor’s Parcel Map with an assigned Assessor’s Parcel Number valid as of July 1<sup>st</sup> for the Fiscal Year for which the Special Tax is being levied.

**“Property Owners Association Property”** means all Parcels which have been conveyed, dedicated to, or irrevocably offered for dedication to a property owner association, including any master or sub-association, prior to April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

**“Proportionately”** means for Parcels of Taxable Property that are (i) Developed Property, that the ratio of the actual Special Tax levy to Maximum Special Tax is the same for all Parcels of Developed Property, (ii) Approved Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for all Parcels of Approved Property, and (iii) Undeveloped Property, Public Property or Property Owners Association Property, that the ratios of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is the same for all Parcels of Undeveloped Property, Public Property and Property Owners Association Property.

**“Public Property”** means all Parcels which, as of April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned by, dedicated to, or irrevocably offered for dedication to the federal government, the State, the County, City or any other public agency, provided, however, that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified according to its use; or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

**“Residential Property”** means all Parcels of Developed Property for which a Building Permit has been issued permitting the construction of one or more residential Dwelling Units.

**“Single Family Property”** means all Parcels of Residential Property, other than **Multi-family** Residential Property.

**“Special Tax”** means the special tax to be levied in each Fiscal Year on each Parcel of Taxable Property in accordance with Section D to fund the Special Tax Requirement.

**“Special Tax Requirement”** means for each Fiscal Year, that amount required to: (i) pay the estimated cost of Special Tax Services for such Fiscal Year as determined by the County; (ii) fund the Special Tax Reserve Fund in an amount equal to the lesser of (a) 20% of the Special Tax Reserve Fund Requirement or (b) the amount needed to fund the Special Tax Reserve Fund up to the Special Tax Reserve Fund Requirement, (iii) pay Administrative Expenses; (iv) pay for anticipated Special Tax delinquencies based on actual delinquencies from the prior Fiscal Year outstanding at the time the annual Special Tax levy is determined; and (v) less a credit for funds available to reduce the annual Special Tax levy as determined by the Administrator.

**“Special Tax Reserve Fund”** means a fund to be used for capital replacement and maintenance costs related to the Special Tax Services.

**“Special Tax Reserve Fund Requirement”** means an amount up to 150% of the anticipated annual cost of Special Tax Services of \$136,107.53 for the Base Year. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2017, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the amount in effect in the previous Fiscal Year.

**“Special Tax Services”** means: interior and exterior street lighting and landscape maintenance. Additionally, (i) street lights maintenance including energy charges, operation, maintenance, and administrative costs of streetlights within the CFD (ii) landscape maintenance to be financed, including streetscape, slopes, and open space areas specifically identified within the CFD. The landscape maintenance may include, but is not limited to, all landscaping materials such as turf, ground cover, shrub, trees, plants, irrigation and drainage systems, weed control and other abatements, electricity, repair/replacement and inspection.

**“State”** means the State of California.

**“Taxable Property”** means all Parcels within the boundary of the CFD pursuant to the Boundary Map which are not exempt from the Special Tax pursuant to Section E., below.

**“Taxable Unit”** means either a Dwelling Unit or an Acre, as shown in Table 1.

**“Undeveloped Property”** means all Parcels of Taxable Property not classified as Developed Property, Approved Property, Public Property or Property Owners Association Property.

## **B. ASSIGNMENT TO LAND USE CLASS**

Each Fiscal Year, commencing with Fiscal Year 2016-2017, all Parcels of Taxable Property shall be classified as either Developed Property, Approved Property, Undeveloped Property, Public Property or Property Owners Association Property, and subject to the levy of Special Taxes in accordance with this Rate and Method of Apportionment as determined pursuant to Sections C. and D.

Parcels of Developed Property shall further be classified as Residential Property or Non-Residential Property. Parcels of Residential Property shall further be classified as Single Family Property or Multi-family Residential Property.

## **C. MAXIMUM SPECIAL TAX RATES**

### **1. Developed Property**

The Maximum Special Tax that may be levied and escalated, as explained further in Section C.1. (a) below, in each Fiscal Year for each Parcel classified as Developed Property shall be determined by reference to Table 1, below.

**TABLE 1**  
**Maximum Special Tax Rates for Developed**  
**Property for Fiscal Year 2016-2017**

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$396.80
2	Multi-family Residential Property	Acre	\$47.24
3	Non-Residential Property	Acre	\$47.24

(a) Increase in the Maximum Special Tax

On each July 1, following the Base Year, the Maximum Special Tax, identified in Table 1, above, shall be increased annually, commencing July 1, 2017, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.

(b) Multiple Land Use Classes

In some instances a Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Tax that may be levied on such Parcel shall be the sum of the Maximum Special Tax that can be levied for each Land Use Class located on that Parcel. For a Parcel that contains more than one Land Use Class, the Acreage of such Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Parcel. The Administrator's allocation to each Land Use Class shall be final.

**2. Approved Property**

The Maximum Special Tax for each Parcel of Approved Property shall be equal to the product of the applicable Undeveloped Property Maximum Special Tax per Acre times the Acreage of such Parcel; provided, however, for a Parcel of Approved Property that is expected to become Single Family Property as reasonably determined by the Administrator based on the Final Map for such Parcel, the Maximum Special Tax for such Parcel of Approved Property shall be calculated pursuant to Section C.1 as if such Parcel were already designated as Single Family Property.

The Maximum Special Tax for Approved Property shall be increased annually, commencing July 1, 2017, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum

annual increase of two percent (2%) of the corresponding Maximum Special Tax in effect in the previous Fiscal Year.

### **3. Undeveloped Property**

The Maximum Special Tax that may be levied and escalated for each Parcel classified as Undeveloped Property shall be \$47.24 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2017, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the corresponding Maximum Special Tax in effect in the previous Fiscal Year.

### **4. Public Property and/or Property Owners Association Property**

The Maximum Special Tax that may be levied and escalated for each Parcel classified as Public Property and/or Property Owners Association Property shall be \$0.00 per Acre. **There shall be no levy on Public Property and/or Property Owners Association Property.**

### **D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

Commencing with Fiscal Year 2016-2017 and for each following Fiscal Year, the Administrator shall levy the Special Tax on all Taxable Property until the amount of Special Tax equals the Special Tax Requirement in accordance with the following steps:

First: The Special Tax shall be levied Proportionately on each Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax as needed to satisfy the Special Tax Requirement;

Second: If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Parcel of Approved Property at up to 100% of the Maximum Special Tax for Approved Property.

Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property at up to 100% of the applicable Maximum Special Tax for Undeveloped Property.

Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal Year against any Parcel of Residential Property for which a Certificate of Occupancy has been issued be increased by more than ten percent (10%) as a result of a delinquency in the payment of the Special Tax applicable to any other Parcel above the amount that would have been levied in that Fiscal Year had there never been any such delinquency or default.

#### **E. EXEMPTIONS**

The CFD shall not levy Special Taxes on Public Property or Property Owners Association Property within the CFD.

#### **F. MANNER OF COLLECTION**

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that the Administrator may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the CFD, and provided further that the CFD may covenant to foreclose and may actually foreclose on Parcels having delinquent Special Taxes as permitted by the Act.

#### **G. APPEALS**

Any taxpayer may file a written appeal of the Special Tax on his/her Parcel(s) with the Administrator, provided that the appellant is current in his/her payments of Special Taxes. During pendency of an appeal, all Special Taxes must be paid on or before the payment due date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The Administrator shall review the appeal, meet with the appellant if the Administrator deems necessary, and advise the appellant of its determination. If the Administrator agrees with the appellant, the Administrator shall grant a credit to eliminate or reduce future Special Taxes on the appellant's Parcel(s). No refunds of previously paid Special Taxes shall be made.

The Administrator shall interpret this Rate and Method of Apportionment and make determinations relative to the annual levy and administration of the Special Tax and any taxpayer who appeals, as herein specified.

#### **H. TERM OF THE SPECIAL TAX**

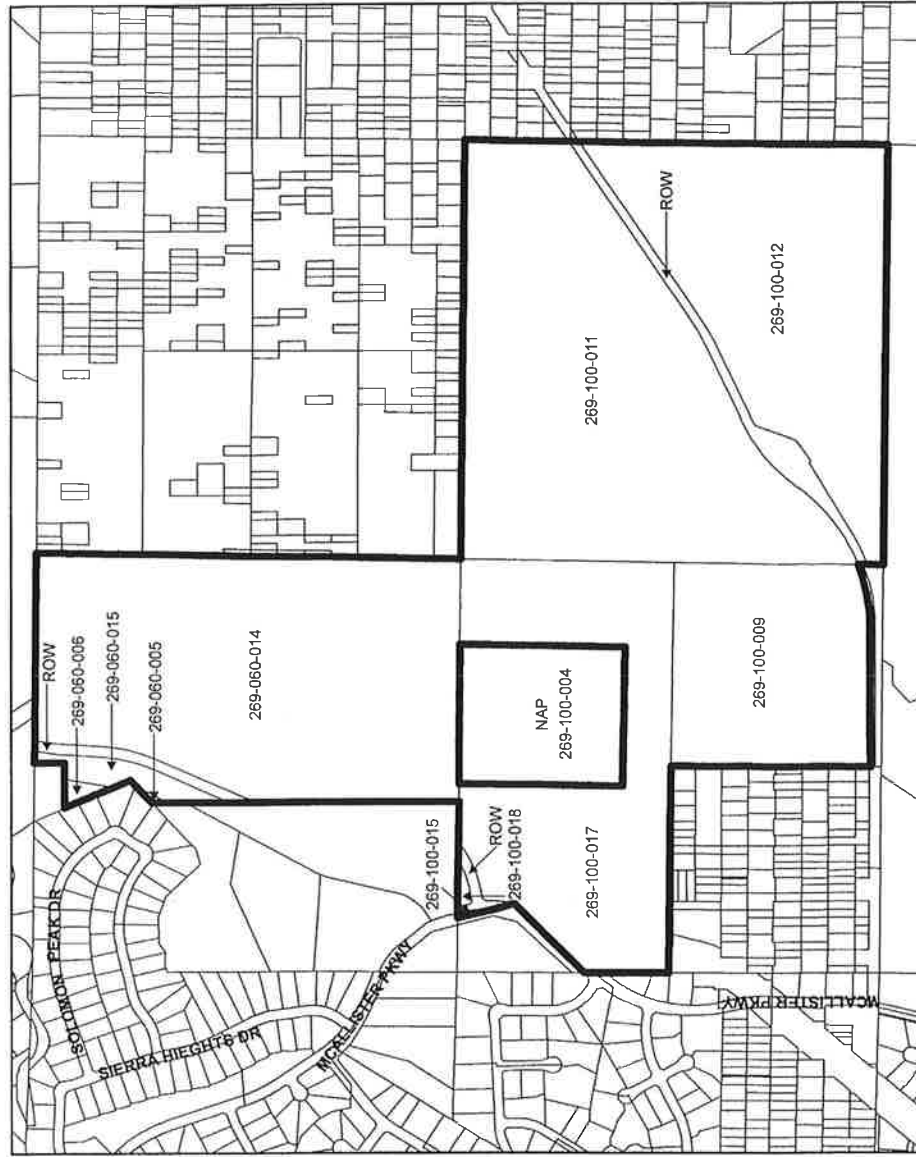
The Special Tax shall be levied annually in perpetuity unless terminated earlier by the County.

**APPENDIX B  
BOUNDARY MAP FOR  
CFD 16-1M TR36390 (CITRUS HEIGHTS)**

11/17

SHEET 1 OF 1

# PROPOSED BOUNDARY COMMUNITY FACILITIES DISTRICT 16-1M TR36390 (CITRUS HEIGHTS) COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



### Legend

PROPOSED BOUNDARY

ROW = NOT A PART (RIGHT-OF-WAY)

NAP = NOT A PART

ASSESSOR PARCEL NUMBERS LOCATED WITHIN  
PROPOSED BOUNDARIES OF CFD 16-1M TR36390  
(CITRUS HEIGHTS) AS OF FISCAL YEAR 2015-2016:

- 269-060-005
- 269-060-006
- 269-060-014
- 269-060-015
- 269-100-009
- 269-100-011
- 269-100-012
- 269-100-015
- 269-100-017
- 269-100-018

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA THIS 21 DAY OF JULY, 2016

*[Signature]*  
CLERK OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE

RECORDED THIS 21 DAY OF JULY, 2016  
AT THE HOUR OF 11:00 O'CLOCK P.M. IN ROOM 30 OF SALES &  
COUNTY RECORDER IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.  
FEE \$11.00 DOCUMENT NO. 2016-07-10-11  
PETALUMA, RIVERSIDE COUNTY, RESOURCES RECORDERS

BY Yulio Rebut

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES  
OF COMMUNITY FACILITIES DISTRICT 16-1M TR36390 (CITRUS HEIGHTS) OF THE COUNTY  
OF RIVERSIDE, CALIFORNIA, WAS PREPARED AND SUBMITTED TO THE BOARD OF  
SUPERVISORS AT A REGULAR MEETING THEREOF, HELD ON THE  
20 DAY OF JULY, 2016, BY ITS RESOLUTION NO. 121

*[Signature]*  
CLERK OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE

REFERENCES HEREBY MADE TO THE ASSESSOR MAPS OF THE COUNTY OF  
RIVERSIDE, CALIFORNIA, FOR A MORE DETAILED DESCRIPTION OF THE  
LINES AND DIMENSIONS OF EACH LOT/PARCEL

PREPARED BY:

## PSOMAS

1500 Iowa Avenue, Suite 210 Riverside, CA 92507  
(951) 515-6491 Fax: (951) 515-6304











*Juan C. Perez, P.E., T.E.  
Transportation and Land  
Management Agency Director*

**COUNTY OF RIVERSIDE**  
**TRANSPORTATION AND**  
**LAND MANAGEMENT AGENCY**



*Patricia Romo, P.E.  
Director of Transportation*

**Transportation Department**

**CONCURRENCE OF ELECTION OFFICIAL IN DATE OF  
SPECIAL ELECTION**

I, Patricia Romo, Director of Transportation of the County of Riverside (the "County"), hereby certify as follows:

(a) I am the election official responsible for conducting special elections in the County; and

(b) pursuant to California Government Code Section 53326(a), I do hereby concur in the holding of a special election on Tuesday, July 26, 2016 for the purpose of submitting to the qualified electors of proposed Community Facilities District No. 16-1M TR36390 (Citrus Heights) of the County of Riverside (the "District") the proposition to levy a special tax within the District and to establish an appropriations limit for the District, as provided in Resolution No. 2016-128, proposed to be adopted by the Board of Supervisors of the County on July 26, 2016.

Dated: July 19, 2016

**PATRICIA ROMO**  
Election Official