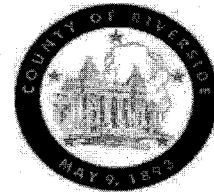


**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM
3.3
(ID # 3295)

MEETING DATE:

Tuesday, January 24, 2017

FROM : ECONOMIC DEVELOPMENT AGENCY (EDA):

SUBJECT: ECONOMIC DEVELOPMENT AGENCY (EDA): Community Facilities District No. 16-1M TR36390 (Citrus Heights) of the County of Riverside; Adoption of Ordinance No. 930, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within the Citrus Heights CFD; Exempt from CEQA, District 1 [\$136,108 On-going Cost] CFD 2016-1M TR36390 – 100%

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt Ordinance No. 930 authorizing the levy of a special tax within Community Facilities District No. 16-1M TR36390 (Citrus Heights) of the County of Riverside;
2. Waive further reading of the ordinance;
3. Find that the adoption of Ordinance No. 930 is exempt from California Environmental Quality Act pursuant to CEQA Guidelines Section 15378, Section 15301 Existing Facilities, and Section 15061 (b) (3), the Common Sense Exemption; and
4. Direct the Clerk of the Board to file a Notice of Exemption with the County Clerk for posting upon approval.

ACTION: Policy

Robert F. Field, County Director of Economic Development 1/11/2017

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 136,108	\$ 0	\$ 136108
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: CFD 16-1M TR36390 (Citrus Heights) 100%; there are no General Funds used in this project.			Budget Adjustment: No	
			For Fiscal Year: 2016-2017	

C.E.O. RECOMMENDATION: Approve

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Ashley, seconded by Supervisor Jeffries and duly carried, IT WAS ORDERED that the above matter is approved as recommended and that Ordinance 930 is adopted with waiver of the reading.

Ayes: Jeffries, Washington and Ashley
 Nays: None
 Absent: Tavaglione
 Date: January 24, 2017
 xc: EDA, MC, COB, Recorder

Kecia Harper-Ihem
 Clerk of the Board
 By: Deputy

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

BACKGROUND:

Summary

The State Legislature enacted the Mello-Roos Act of 1982 to assist public agencies in financing certain capital improvements, public services, and maintenance activities. On January 27, 2015, the Board 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 form a CFD to cover the costs associated with the maintenance of public improvements within the district. 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.

As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with services for street lights maintenance (including energy charges, operation, maintenance, and administrative costs of streetlights) and landscape maintenance, including streetscape (which may include, but is not limited to, all landscaping materials such as, ground cover, shrub, trees and plants) as well as irrigation, trash removal, weed control, water costs, and other abatements, electricity, repair/replacement and inspection.

The special tax is levied according to a Rate and Method of Apportionment (RMA) which is developed with respect to the specific features of the particular residential development within the District and which is approved by the eligible voters and later adopted by ordinance. The special tax levy is annually placed on the tax roll for each Assessor Parcel Number noted in the CFD Boundary Map.

On June 21, 2016 the Board of Supervisors approved agenda item 3.75: Resolution 2016-127, a resolution of intention, as the initial step for forming the CFD and declaring the Board's intention to levy a special tax to fund the service and maintenance functions requested by Lennar.

On July 26, 2016, pursuant to agenda item 9.3, the Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2016-128, the Resolution of Formation of the CFD which also authorized the levy of a special tax within the CFD subject to voter approval during a duly called election held that same day.

On August 23, 2016, the Board of Supervisors adopted Resolution No. 2016-166 declaring the results of the election regarding the proposed special tax and finding that 100% of the votes cast were in favor of the levy of the special tax. In addition, the Board introduced Riverside

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

County Ordinance No. 930 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters. By today's action, the Board will formally adopt the special tax ordinance and levy the special tax.

Pursuant to CEQA, the ordinance was reviewed and determined to be exempt from CEQA pursuant to State CEQA guidelines Section 15378, Section 15301, Class 1 – Existing facilities and Section 1061 (b) (3) – Common Sense Exemption. The adoption of the ordinance is limited to the creation of a special tax ordinance to provide an alternative mechanism for financing maintenance activities involving the operation, maintenance, repair and minor alteration of existing public or private structures, facilities, mechanical equipment or topographical features, involving no expansion of use. The adoption of the ordinance would not result in direct impacts to the physical environment or reasonably foreseeable indirect effects, as it would not include any changes to the existing land use or a physical degradation of the property

County Counsel has approved the ordinance as to form.

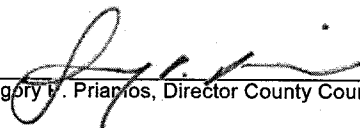
Impact on Residents and Businesses

The voters within the CFD have voted to authorize the special tax levied by Riverside County Ordinance No. 930 on real property within the CFD to provide funds for authorized maintenance and service activities. The property owners within the CFD will be favorably impacted by the levy of the special tax and the associated maintenance and service activities it funds.

ATTACHMENTS:

Riverside County Ordinance No. 930
Notice of Exemption
Clerk of the Board Posting

RF:JWW:SH:AJ MT 3295



Gregory T. Priamos, Director County Counsel 1/11/2017

1 c. Subsequent to said public hearing, the Board of Supervisors adopted
2 Resolution No. 2016-128 (the "Resolution of Formation"), establishing the District, authorizing the levy
3 of a special tax within the District to fund the Services, subject to voter approval, establishing an
4 appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election
5 for the District for July 26, 2016 on the propositions to levy a special tax within the District and to
6 establish an appropriations limit for the District.

7 d. Pursuant to the terms of the Resolution of Formation and the provisions of
8 the Act, said special election was held on July 26, 2016. Each of the propositions was approved by more
9 than two-thirds of the votes cast at said special election.

10 e. Pursuant to the Act, the Board of Supervisors is the *ex officio* legislative
11 body (the "Legislative Body") of the District.

12 Section 2. PURPOSE. The purpose of this ordinance is to provide for the levy of a
13 special tax within the District.

14 Section 3. AUTHORITY. This ordinance is adopted pursuant to Sections 53328 and
15 53340 of the California Government Code.

16 Section 4. LEVY OF SPECIAL TAXES.

17 a. By the passage of this Ordinance, the Board of Supervisors hereby
18 authorizes and levies special taxes within the District pursuant to Sections 53328 and 53340 of the
19 Government Code, at the rate and in accordance with the method of apportionment (the "Rate and
20 Method") set forth in the Resolution of Formation and attached as Exhibit A hereto and made a part
21 hereof. The special taxes are hereby levied commencing in the fiscal year 2016-2017 and in each fiscal
22 year thereafter for the period necessary to satisfy the Special Tax Requirement (as defined in the Rate and
23 Method) and until action is taken by the Board of Supervisors, acting as the Legislative Body of the
24 District, to dissolve the District.

25 b. The Board of Supervisors, acting as the Legislative Body of the District, is
26 hereby authorized and directed each fiscal year to determine, or cause to be determined, the specific
27 special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property
28 within the District, in the manner and as provided in the Rate and Method.

1 c. All of the collections of the special tax shall be used as provided for in the
2 Act, the Rate and Method and the Resolution of Formation, including, but not limited to, to fund, pay for,
3 and finance authorized lighting and maintenance services for streets, roads, parks, parkways and open
4 space and to pay expenses incidental thereto, so long as the special taxes are needed to fund such services;
5 to replenish the reserve fund for the District; to pay the costs of administering the District, and the costs of
6 collecting and administering the special tax.

7 d. The special taxes shall be collected from time to time as necessary to meet
8 the financial obligations of the District on the secured real property tax roll in the same manner as
9 ordinary *ad valorem* taxes are collected, or may be collected in such other manner as set forth in the Rate
10 and Method. The special taxes shall have the same lien priority, and shall be subject to the same penalties
11 and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes. The Board of
12 Supervisors, acting as the Legislative Body of the District, is hereby authorized and directed to take all
13 actions necessary in order to effect the proper billing and collection of the special tax, so that the special
14 tax shall be levied and collected in sufficient amounts and at the times necessary to satisfy the financial
15 obligations of the District in each fiscal year.

16 e. Notwithstanding the foregoing, the Board of Supervisors, acting as the
17 Legislative Body of the District, may collect, or cause to be collected, one or more installments of the
18 special taxes by means of direct billing by the District of the property owners within the District if, in the
19 judgment of the Legislative body, such means of collection will reduce the burden of administering the
20 District or is otherwise appropriate in the circumstances. In such event, the special taxes shall become
21 delinquent if not paid when due as set forth in any such respective billing to the property owners.

22 Section 5. EXEMPTIONS. Properties or entities of the state, federal or other local
23 governments shall be exempt from any levy of the special taxes, to the extent set forth in the Rate and
24 Method. In no event shall the special taxes be levied on any parcel within the District in excess of the
25 maximum tax specified in the Rate and Method.

26 Section 6. SEVERABILITY. If for any reason any portion of this Ordinance is found
27 to be invalid, or if the special tax is found inapplicable to any particular parcel within the District, by a
28

1 court of competent jurisdiction, the balance of this Ordinance and the application of the special tax to the
2 remaining parcels within the District shall not be affected.

3 Section 7. EFFECTIVE DATE. This Ordinance relating to the levy and collection of
4 special taxes in the District shall take effect immediately upon its passage in accordance with the
5 provisions of Section 25123(c) of the Government Code. The Chairman of the Board of Supervisors shall
6 sign this Ordinance and the Clerk of the Board of Supervisors shall attest to the Chairman's signature and
7 then cause the same to be published within 15 days after its passage at least once in *The Press-Enterprise*,
8 a newspaper of general circulation published and circulated in the area of the District.

10 BOARD OF SUPERVISORS OF THE COUNTY
11 OF RIVERSIDE, STATE OF CALIFORNIA

12 By: _____

Chairman

13 JOHN TAVAGLIONE

14 ATTEST: KECIA HARPER-IHEM

15 CLERK OF THE BOARD:

16 By: _____

Deputy

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18 (SEAL)

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EXHIBIT A

RATE AND METHOD

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**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 1st 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 1st 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 1st 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 1st 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 1st 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 1st 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 1st 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.

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STATE OF CALIFORNIA)
)
COUNTY OF RIVERSIDE) SS

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said county held on January 24, 2017, the foregoing ordinance consisting of 7 Sections was adopted by the following vote:

AYES: Jeffries, Washington and Ashley
NAYS: None
ABSENT: Tavaglione

DATE: January 24, 2017

KECIA HARPER-IHEM
Clerk of the Board
BY: *[Signature]*
Deputy

SEAL

Item 3.3



Original Negative Declaration/Notice of Determination was routed to County Clerks for posting on.

1/31/17 Date

KB Initial

NOTICE OF EXEMPTION

January 30, 2017

Project Name: County of Riverside, Economic Development Agency (EDA) Community Facilities District (CFD) No. 16-1M TR36390 (Citrus Heights) of the County of Riverside; Adoption of Ordinance No. 930, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within the Citrus Heights CFD

Project Number: ED9150034

Project Location: County of Riverside, Community Facilities District No. 16-1M TR36390 (Citrus Heights) (See Attached Exhibit)

Description of Project: 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 form a CFD to cover the costs associated with the maintenance of public improvements within the district. 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.

As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with services for street lights maintenance (including energy charges, operation, maintenance, and administrative costs of streetlights) and landscape maintenance, including streetscape (which may include, but is not limited to, all landscaping materials such as, ground cover, shrub, trees and plants) as well as irrigation, trash removal, weed control, water costs, and other abatements, electricity, repair/replacement and inspection. The special tax is levied according to a Rate and Method of Apportionment which is developed with respect to the specific features of the particular residential development within the District and which is approved by the eligible voters and later adopted by ordinance. The special tax levy is annually placed on the tax roll for each Assessor Parcel Number noted in the CFD Boundary Map. On June 21, 2016 the Board of Supervisors approved agenda item 3.75: Resolution 2016-127, a resolution of intention, as the initial step for forming the CFD and declaring the Board's intention to levy a special tax to fund the service and maintenance functions requested by Lennar. On July 26, 2016, pursuant to agenda item 9.3, the Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2016-128, the Resolution of Formation of the CFD which also authorized the levy of a special tax within the CFD subject to voter approval during a duly called election held that same day.

On August 23, 2016, the Board of Supervisors adopted Resolution No. 2016-166 declaring the results of the election regarding the proposed special tax and finding that 100% of the votes cast were in favor of the levy of the special tax. In addition, the Board introduced Riverside County Ordinance No. 930 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters. The option of Riverside County Ordinance No. 930, which authorizes the levy of a special tax within the Citrus Heights CFD to fund ongoing maintenance activities, is identified as the proposed Project under the California Environmental Quality Act (CEQA). The Ordinance includes the creation of a funding mechanism to provide maintenance activities within the CFD. No expansion of an existing use will occur. No additional direct or indirect physical environmental impacts are anticipated from the provision of maintenance services identified in the Riverside County Ordinance No. 930.

P.O. Box 1180 • Riverside, California • 92502 • T. 951.955.8918 • F. 951.955.6686 www.rivcoeda.org

- Administration, Aviation, Business Intelligence, Cultural Services, Community Services, Custodial, Housing, Housing Authority, Information Technology, Maintenance, Marketing, Economic Development, Edward-Dean Museum, Environmental Planning, Fair & National Date Festival, Foreign Trade, Graffiti Abatement, Parking, Project Management, Purchasing Group, Real Property, Redevelopment Agency, Workforce Development

Name of Public Agency Approving Project: County of Riverside, Economic Development Agency

Name of Person or Agency Carrying Out Project: County of Riverside, Economic Development Agency.

Exempt Status: Not a project as defined in California Environmental Quality Act (CEQA) Section 21065 and State CEQA Guidelines 15378; Section 15301, Existing Facilities Exemption; Section 15061(b) (3), General Rule or "Common Sense" Exemption. Codified under Public Resources Code Division 13, Chapter 2.5, Section 21065, and California Code of Regulations Title 14, Articles 5, 19, and 20, Sections 15061, 15301, and 15378.

Reasons Why Project is Exempt: The direct effects of the adoption of the Ordinance to levy a special tax within the Citrus Heights CDF would not constitute a project as defined by State CEQA Section 21065 and CEQA Guidelines Section 15378. Section 15378 (b) provides a list of five activities that are not considered a Project under CEQA. The proposed Ordinance would qualify under two conditions identified in Section 15378 (b): (4) the creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant impact on the environment and (5) organizational or administrative activity of the government that will not result in direct or indirect physical changes to the environment. The adoption of the Ordinance by the Board satisfies these conditions as the Ordinance would provide a funding mechanism to provide ongoing maintenance of existing buildings that would not result in direct or indirect physical changes to the environment. Based on the above conditions, the adoption of the Ordinance is not a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378.

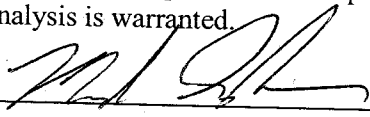
The indirect effects of the adoption of the Ordinance which would result in continued maintenance activities within the Citrus Heights CFD are categorically exempt from the provisions of CEQA specifically by the State CEQA Guidelines as identified below. The Project will not result in any specific or general exceptions to the use of the categorical exemption as detailed under State CEQA Guidelines Section 15300.2. The Project will not cause an impact to an environmental resource of hazardous or critical concern nor would the Project include a reasonable possibility of having a significant effect on the environment due to unusual circumstances. The Project would not result in impacts to scenic highways, hazardous waste sites, historic resources, or other sensitive natural environments, or have a cumulative effect to the environment. No significant environmental impacts are anticipated to occur with the provision of maintenance services to maintain the Citrus Heights CFD.

- **Section 15301 (h) – Class 1 Existing Facilities Exemption:** This categorical exemption includes the operation, repair, maintenance, leasing, or minor alteration of existing public or private structures or facilities, provided the exemption only involves negligible or no expansion of the previous site's use. The Project, as proposed, is limited to the maintenance of the existing facilities within the Citrus Heights CFD. Subsection (h) of Section 15301 provides an example of the types of projects that fall under the class of existing facilities, which includes "Maintenance of existing landscaping, native growth, and water supply reservoirs." The continued maintenance of the Citrus Heights CFD would ensure that the area does not physically deteriorate and potentially result in blight. The continued maintenance would not require any expansion of public services and facilities; therefore, the Project is exempt as it meets the scope and intent of the Class 1 Exemption identified in Section 15301, Article 19, Categorical Exemptions of the CEQA Guidelines.
- **Section 15061 (b) (3) – "Common Sense" Exemption:** In accordance with CEQA, the use of the Common Sense Exemption is based on the "general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment." State CEQA Guidelines, Section 15061(b) (3). The use of this exemption is appropriate if "it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment." *Ibid*. This determination is an issue of fact and if sufficient evidence exists in the record that the activity cannot have a significant effect on the environment, then the exemption applies and no further evaluation under CEQA is required. See *No Oil, Inc. v. City of Los Angeles* (1974) 13 Cal. 3d 68.

The ruling in this case stated that if a project falls within a category exempt by administrative regulation or 'it can be seen with certainty that the activity in question will not have a significant effect on the environment', no further agency evaluation is required. With certainty, there is no possibility that the Project may have a significant effect on the environment. The adoption of the Ordinance and creation of funding to provide continued maintenance of the Citrus Heights CFD will not result in any direct or indirect physical environmental impacts. The use and operation of the Citrus Heights CFD will be substantially similar to the existing use and the ongoing maintenance will not create any new environmental impacts to the environment. No alterations and no impacts beyond the ongoing, existing use of the Citrus Heights CFD would occur. Therefore, in no way, would the Project as proposed have the potential to cause a significant environmental impact and the Project is exempt from further CEQA analysis.

Based upon the identified exemptions above, the County of Riverside, Economic Development Agency hereby concludes that no physical environmental impacts are anticipated to occur and the Project as proposed is exempt under CEQA. No further environmental analysis is warranted.

Signed: _____



Date: _____

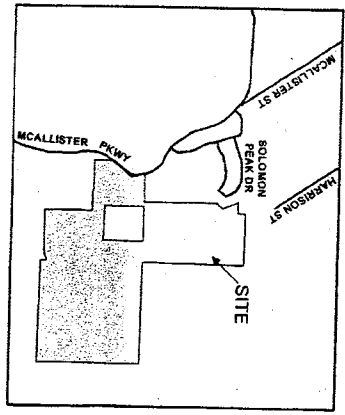
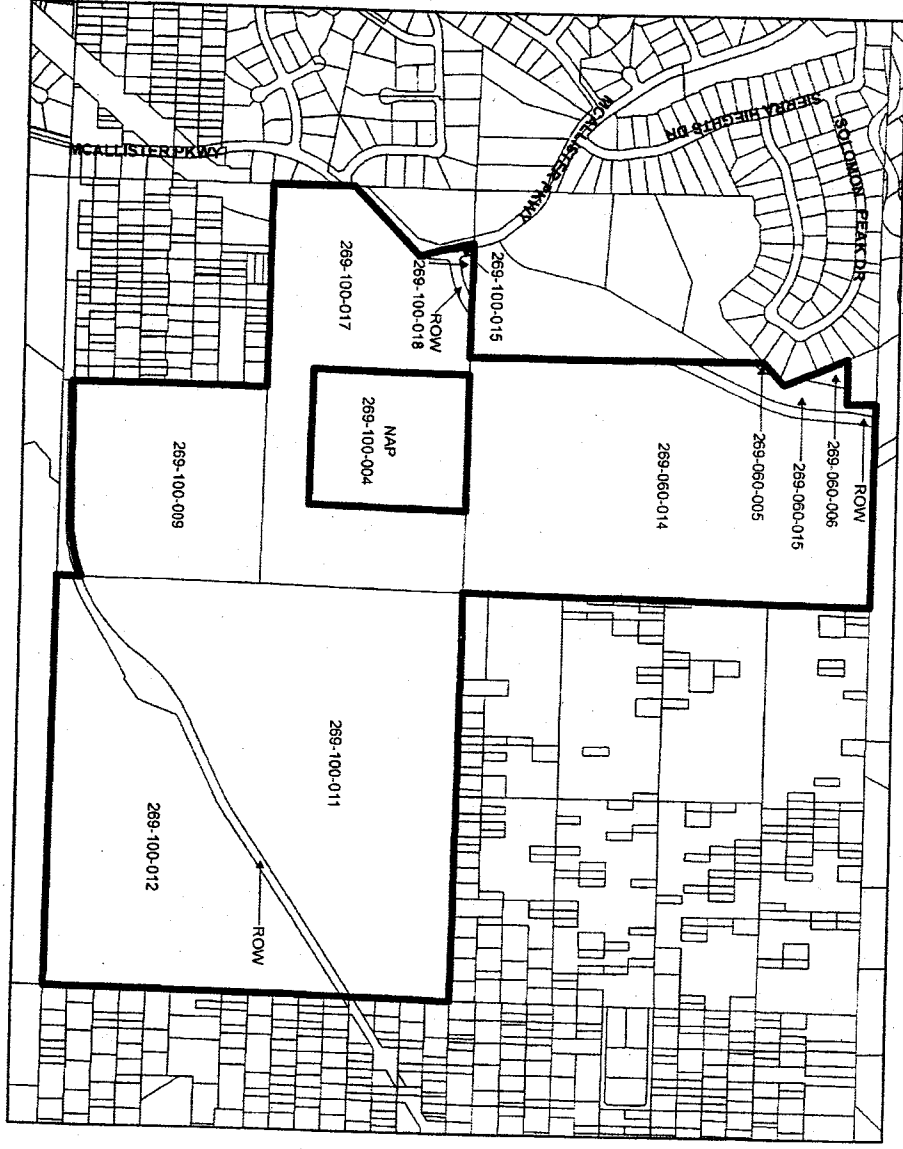
1/30/17

Mike Sullivan, Senior Environmental Planner
County of Riverside, Economic Development Agency

Exhibit

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

SHEET 1 OF 1



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

PREPARED BY:
PSOMAS
1001 Iowa Avenue, Suite 210, Riverside, CA 92507
951.781.8571 FAX 951.882.2376

I HEREBY CERTIFY THAT THE MAP WAS PREPARED BY THE PROPOSED BOUNDARIES
OF COMMUNITY FACILITIES DISTRICT 16-1M TR36390 (CITRUS HEIGHTS)
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF
SUPERVISORS OF THE COUNTY OF RIVERSIDE, CALIFORNIA, ON THE
20th DAY OF MAY, 2016, BY RESOLUTION NO. 121.

[Signature]
CLERK OF SUPERVISORS
COUNTY OF RIVERSIDE

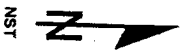
REFERENCE IS HEREBY MADE TO THE ASSESSOR MAPS OF THE COUNTY OF
RIVERSIDE, CALIFORNIA, FOR THE YEAR 2015, AND TO THE EXACT DESCRIPTION OF THE
LINE AND CORNER OF EACH PARCEL.

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA, THIS 22nd DAY OF MAY, 2016.

[Signature]
CLERK OF SUPERVISORS
COUNTY OF RIVERSIDE

RECORDED THIS 22nd DAY OF MAY, 2016, AT 10:00 AM, IN THE OFFICE OF THE
ASSASSOR OF THE COUNTY OF RIVERSIDE, CALIFORNIA, AS PARCEL MAP NO. 2016-121111.
FILED IN THE OFFICE OF THE CLERK OF SUPERVISORS OF THE COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA, THIS 22nd DAY OF MAY, 2016, BY RESOLUTION NO. 121.

[Signature]
ASSASSOR
COUNTY OF RIVERSIDE



RIVERSIDE COUNTY CLERK & RECORDER

**AUTHORIZATION
TO BILL
BY JOURNAL VOUCHER**

Project Name: Citrus Heights Community Service Division (CSD) Ordinance No. 930,
Authorizing the Levy of a Special Tax Within the Citrus Heights CFD

Accounting String: 537180-23010-915202-ED9150034

DATE: January 30, 2017

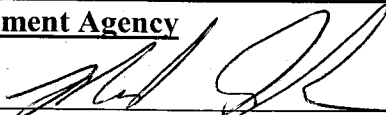
AGENCY: Riverside County Economic Development Agency

THIS AUTHORIZES THE COUNTY CLERK & RECORDER TO BILL FOR FILING AND
HANDLING FEES FOR THE ACCOMPANYING DOCUMENT(S).

NUMBER OF DOCUMENTS INCLUDED: One (1)

AUTHORIZED BY: Mike Sullivan, Senior Environmental Planner, Economic
Development Agency

Signature: _____



PRESENTED BY: Leni Zarate, Special Districts Administrator, Community Services
Division, Economic Development Agency

-TO BE FILLED IN BY COUNTY CLERK-

ACCEPTED BY: _____

DATE: _____

RECEIPT # (S) _____



Date: December 20, 2016

To: Mary Ann Meyer, Office of the County Clerk

From: Mike Sullivan, Senior Environmental Planner, Project Management Office

Subject: **County of Riverside Economic Development Agency Project**
Citrus Heights Community Service Division (CSD) Ordinance No. 930, Authorizing the Levy of a Special Tax Within the Citrus Heights CFD

The Riverside County's Economic Development Agency's Project Management Office is requesting that you post the attached Notice of Exemption. Attached you will find an authorization to bill by journal voucher for your posting fee.

After posting, please return the document to:

Mail Stop #1330

Attention: Mike Sullivan, Senior Environmental Planner,

Economic Development Agency,

3403 10th Street, Suite 400, Riverside, CA 92501

If you have any questions, please contact Mike Sullivan at 955-8009.

Attachment

cc: file



OFFICE OF
CLERK OF THE BOARD OF SUPERVISORS
1st FLOOR, COUNTY ADMINISTRATIVE CENTER
P.O. BOX 1147, 4080 LEMON STREET
RIVERSIDE, CA 92502-1147
PHONE: (951) 955-1060
FAX: (951) 955-1071

KECIA HARPER-IHEM
Clerk of the Board of Supervisors

KIMBERLY A. RECTOR
Assistant Clerk of the Board

January 26, 2017

THE PRESS ENTERPRISE
ATTN: LEGALS
P.O. BOX 792
RIVERSIDE, CA 92501

TEL: (951) 368-9229
E-MAIL: legals@pe.com

RE: ADOPTION OF ORDINANCE NO. 930

To Whom It May Concern:

Attached is a copy for publication in your newspaper for **ONE (1) TIME** on **Tuesday, January 31, 2017.**

We require your affidavit of publication immediately upon completion of the last publication.

Your invoice must be submitted to this office, **WITH TWO CLIPPINGS OF THE PUBLICATION.**

NOTE: PLEASE COMPOSE THIS PUBLICATION INTO A SINGLE COLUMN FORMAT.

Thank you in advance for your assistance and expertise.

Sincerely,

Cecilia Gil

Board Assistant to:
KECIA HARPER-IHEM, CLERK OF THE BOARD

Gil, Cecilia

From: Legals <legals@pe.com>
Sent: Wednesday, January 25, 2017 4:18 PM
To: Gil, Cecilia
Subject: Re: FOR PUBLICATION: Adoption of Ord. NO. 930

Received for publication on 1/31. Proof with cost to follow.

Nick Eller

Legal Advertising Phone: **951-368-9222** / Fax: 951-368-9018 / E-mail: legals@pe.com
Please Note: **Deadline is 10:30 AM, three (3) business days prior to the date you would like to publish. **Additional days required for larger ad sizes****
****Employees of The Press-Enterprise are not able to give legal advice of any kind****

The Press-Enterprise PE.com / La Prensa

On Wed, Jan 25, 2017 at 4:16 PM, Gil, Cecilia <CCGIL@rivco.org> wrote:

Adoption of Ordinance, for publication on Tuesday, Jan. 31, 2017. Please confirm. THANK YOU!

Cecilia Gil

Board Assistant

Clerk of the Board of Supervisors

4080 Lemon St., 1st Floor, Room 127

Riverside, CA 92501

(951) 955-8464 Fax (951) 955-1071

Mail Stop# 1010

ccgil@rivco.org

<http://rivcocob.org/>

BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

SUMMARY OF ORDINANCE NO. 930
AN ORDINANCE OF THE COUNTY OF RIVERSIDE
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 16-1M TR36390 (CITRUS HEIGHTS) OF THE COUNTY OF RIVERSIDE

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 930 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), on June 21, 2016 the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2016-127, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 16-1M TR36390 (Citrus Heights) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized lighting and maintenance services for streets, roads, parks, parkways and open space (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 930 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on July 26, 2016 regarding the proposed levy of special taxes. Ordinance No. 930 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and fund the cost of collecting and administering the special tax. Ordinance No. 930 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary *ad valorem* taxes and that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 930 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 930. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 930 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

Chuck Washington, Vice-Chairman of the Board

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said County, held on **January 24, 2017**, the foregoing Ordinance consisting of seven (7) sections was adopted by said Board by the following vote:

AYES: Jeffries, Washington, and Ashley
NAYS: None
ABSENT: Tavaglione

Kecia Harper-Ihem, Clerk of the Board
By: Cecilia Gil, Board Assistant

FORM APPROVED COUNTY COUNSEL
 BY: GREGORY P. PRIAMOS DATE: 7/26/16

389



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

FROM: TLMA- Transportation Department

SUBMITTAL DATE:
 August 11, 2016

SUBJECT: Receive and File the Statement of the Election Official, Adoption of a Resolution Declaring the results of a Consolidated Special Election, Introduction of Ordinance No. 930 authorizing the Levy of a Special Tax within the CFD (Lake Hills Area), (CEQA Exempt), District 1 [\$136,108 Ongoing Cost]; CFD 16 - 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, receive and file the Statement of the Election Official regarding the Canvass of the Election for the CFD;
2. Adopt Resolution No. 2016-166 a Resolution of the Board of Supervisors of the County of Riverside Declaring the Results of Consolidated Special Elections Within Community Facilities District No. 16-1M TR36390 (Citrus Heights) of the County of Riverside;
3. Introduction of Ordinance No. 930, An Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities District No. 16-1M TR36390 (Citrus Heights) of the County of Riverside; and

Patricia Romo
 Patricia Romo
 Director of Transportation

Departmental Concurrence

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	

SOURCE OF FUNDS: CFD 16-1M TR36390 (Citrus Heights) (100%) There are no General Funds used in this project.	Budget Adjustment: N/A
	For Fiscal Year: 16/17

C.E.O. RECOMMENDATION:

APPROVE

BY: *Tina Grande*
 Tina Grande

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

3)

On motion of Supervisor Washington, seconded by Supervisor Jeffries and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended; and that ordinance 930 is approved as introduced with a waiver of reading.

Ayes: Jeffries, Tavaglione, Washington, Benoit and Ashley
 Nays: None
 Absent: None
 Date: August 23, 2016
 xc: Transp., Auditor, Recorder, COB

Kecia Harper-Ihem
 Clerk of the Board
 By: *Kecia Harper-Ihem*
 Deputy

Prev. Agn. Ref.: 7/26/16, Item 9.3 | District: 1 | Agenda Number:

3-75
 9/13/16 3.50

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

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

FORM 11: Receive and File the Statement of the Election Official, Adoption of a Resolution Declaring the results of a Consolidated Special Election, Introduction of Ordinance No. 930 authorizing the Levy of a Special Tax within the CFD (Lake Hills Area), (CEQA Exempt), District 1 [\$136,108 Ongoing Cost]; CFD 16 – 1M TR36390 – 100%

DATE: August 11, 2016

PAGE: 2 of 3

RECOMMENDED MOTION: (Continued)

4. Direct the Auditor-Controller's Office to establish a new Department Identification Number (DEPT ID#) 3139000000 for maintenance CFD projects and establish an interest-bearing sub-fund number 20600 to receive deposits and interest.

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 district. The formation of this District is in lieu of forming a Lighting and Maintenance District 89-1 Consolidated Landscaping Zone. A special tax shall be levied on each individual parcel located within the boundary of the 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 special tax levy is annually placed on the tax roll for each Assessor Parcel Number (APN) noted in the CFD Boundary Map. The property owner (Lennar) of Tract Map No. 36390 has petitioned the County to include their property into 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.

On July 26, 2016 per agenda item 9.3, the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing. At the conclusion of the public hearing, the Board of Supervisors approved 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. Under the same agenda item, the required CFD report, Certificate of Registrar of Voters stating there are less than twelve (12) registered voters, and Concurrence of Election Official in Date of Special Election were all received and filed.

The attached Statement of the Election Official regarding the Canvass of the Election declares the election results which was 347 'YES' votes for Proposition 'A' and Proposition 'B' as described in Section 13 of Resolution 2016-128 (9.3 on 7/26/2016). Approval of Proposed Resolution No. 2016-166 a resolution of the

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

FORM 11: Receive and File the Statement of the Election Official, Adoption of a Resolution Declaring the results of a Consolidated Special Election, Introduction of Ordinance No. 930 authorizing the Levy of a Special Tax within the CFD (Lake Hills Area), (CEQA Exempt), District 1 [\$136,108 Ongoing Cost]; CFD 16 – 1M TR36390 – 100%

DATE: August 11, 2016

PAGE: 3 of 3

Board of Supervisors of the County of Riverside will declare the results of the Consolidated Special Election within the boundary of Community Facilities District No. 16-1M TR36390 (Citrus Heights). Proposed County Ordinance No. 930 would authorize and levy special taxes within boundary of Community Facilities District No. 16-1M TR36390 (Citrus Heights).

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 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. The formation of the 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 the 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 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)

Statement of the Election Official regarding the Canvass of the Election for the CFD

Resolution No. 2016-166

Introduction of Ordinance No. 930



THE PRESS-ENTERPRISE

FOR BILLING INQUIRIES:
CALL (951) 368-9712
EMAIL billinginquiry@pe.com

DATE	ORDER NUMBER	PO Number	PRODUCT	SIZE	AMOUNT
1/19/17	0010230230	Summary of Ord. No. 930	PE Riverside	2 x 84 Li	243.60

RECEIVED RIVERSIDE COUNTY
CLERK / BOARD OF SUPERVISORS
2017 JAN 25 AM 10:27

EDA
3.3 of 01/24/17

Placed by: Cecilia Gil

Legal Advertising Invoice	BALANCE DUE
	243.60

SALES CONTACT INFORMATION		ADVERTISER INFORMATION		
	BILLING DATE	BILLED ACCOUNT NUMBER	ADVERTISER/CLIENT NUMBER	ADVERTISER/CLIENT NAME
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THE PRESS-ENTERPRISE

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BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE
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RIVERSIDE, CA 92502

The Press-Enterprise
Dept LA 24453
Pasadena, CA 91185-4453

THE PRESS-ENTERPRISE

1825 Chicago Ave, Suite 100
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951-684-1200
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PROOF OF PUBLICATION (2010, 2015.5 C.C.P)

Publication(s): The Press-Enterprise

PROOF OF PUBLICATION OF

Ad Desc.: Summary of Ord. No. 930

I am a citizen of the United States. I am over the age of eighteen years and not a party to or interested in the above entitled matter. I am an authorized representative of THE PRESS-ENTERPRISE, a newspaper in general circulation, printed and published daily in the County of Riverside, and which newspaper has been adjudicated a newspaper of general circulation by the Superior Court of the County of Riverside, State of California, under date of April 25, 1952, Case Number 54446, under date of March 29, 1957, Case Number 65673, under date of August 25, 1995, Case Number 267864, and under date of September 16, 2013, Case Number RIC 1309013; that the notice, of which the annexed is a printed copy, has been published in said newspaper in accordance with the instructions of the person(s) requesting publication, and not in any supplement thereof on the following dates, to wit:

01/19/2017

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Date: Jan 19, 2017

At: Riverside, California

Legal Advertising Representative, The Press-Enterprise

BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE
P.O. BOX 1147
RIVERSIDE, CA 92502

Ad Number: 0010230230-01

P.O. Number: Summary of Ord. No. 930

Ad Copy:

NOTICE BEFORE THE BOARD OF SUPERVISORS OF RIVERSIDE COUNTY

NOTICE IS HEREBY GIVEN that the following ordinance will be considered for adoption before the Board of Supervisors of Riverside County, California on its regular meeting on **Tuesday, January 24, 2017 at 9:00 am** or as soon as possible thereafter, to be held at the 1st Floor Board Chambers, County Administrative Center, 4080 Lemon Street, Riverside:

SUMMARY OF ORDINANCE NO. 930

AN ORDINANCE OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 16-1M TR36390 (CITRUS HEIGHTS) OF THE COUNTY OF RIVERSIDE

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 930 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), on June 21, 2016 the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2016-127, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 16-1M TR36390 (Citrus Heights) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized lighting and maintenance services for streets, roads, parks, parkways and open space (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 930 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on July 26, 2016 regarding the proposed levy of special taxes. Ordinance No. 930 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and fund the cost of collecting and administering the special tax. Ordinance No. 930 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary ad valorem taxes and that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 930 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 930. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 930 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

Alternative formats available upon request to individuals with disabilities.

Dated: January 13, 2017
KECIA HARPER-IHEM
Clerk of the Board of Supervisors
By: Cecilia Gil, Board Assistant

1/19

RECEIVED RIVERSIDE COUNTY
CLERK / BOARD OF SUPERVISORS
2017 JAN 25 AM 10: 27



OFFICE OF
CLERK OF THE BOARD OF SUPERVISORS
1st FLOOR, COUNTY ADMINISTRATIVE CENTER
P.O. BOX 1147, 4080 LEMON STREET
RIVERSIDE, CA 92502-1147
PHONE: (951) 955-1060
FAX: (951) 955-1071

KECIA HARPER-IHEM
Clerk of the Board of Supervisors

KIMBERLY A. RECTOR
Assistant Clerk of the Board

January 13, 2017

THE PRESS ENTERPRISE
ATTN: LEGALS
P.O. BOX 792
RIVERSIDE, CA 92501

E-MAIL: legals@pe.com
FAX: (951) 368-9018

RE: ORDINANCE NO. 930 SUMMARY

To Whom It May Concern:

Attached is a copy for publication in your newspaper **ONE TIME: Thursday, January 19, 2017.**

We require your affidavit of publication immediately upon completion of the last publication.

Your invoice must be submitted to this office, **WITH TWO CLIPPINGS OF THE PUBLICATION.**

NOTE: PLEASE COMPOSE THIS PUBLICATION INTO A SINGLE COLUMN FORMAT.

Thank you in advance for your assistance and expertise.

Sincerely,

Cecilia Gil

Board Assistant to:
KECIA HARPER-IHEM, CLERK OF THE BOARD

Gil, Cecilia

From: Legals <legals@pe.com>
Sent: Thursday, January 12, 2017 4:33 PM
To: Gil, Cecilia
Subject: Re: FOR PUBLICATION: Summary of Ord. No. 930

Received for publication on 1/19. Proof with cost to follow.

Nick Eller

Legal Advertising Phone: **951-368-9222** / Fax: **951-368-9018** / E-mail: legals@pe.com
Please Note: **Deadline is 10:30 AM, three (3) business days prior to the date you would like to publish. **Additional days required for larger ad sizes****
****Employees of The Press-Enterprise are not able to give legal advice of any kind****

The Press-Enterprise PE.com / La Prensa

On Thu, Jan 12, 2017 at 4:28 PM, Gil, Cecilia <CCGIL@rivco.org> wrote:

Good afternoon!

Attached is a summary of an Ordinance, for publication on Thursday, Jan. 19, 2017. Please confirm. THANK YOU!

Cecilia Gil

Board Assistant

Clerk of the Board of Supervisors

(951) 955-8464

MS# 1010

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AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO.
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Alternative formats available upon request to individuals with disabilities.

Dated: January 13, 2017

KECIA HARPER-IHEM
Clerk of the Board of Supervisors
By: Cecilia Gil, Board Assistant

Gil, Cecilia

From: Gardner, Dale
Sent: Wednesday, January 11, 2017 3:41 PM
To: Gil, Cecilia
Cc: Zarate, Leni
Subject: Summary of Special Tax Ordinance No. 930
Attachments: SUMMARY OF ORDINANCE NO 930.docx

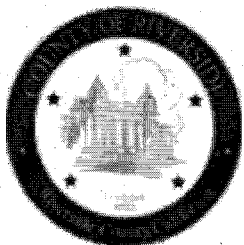
Cecilia,

TLMA/EDA is processing this Ordinance for adoption on January 24, 2016 (after a long delay). I have attached the Summary of the Ordinance which will have to be published at least 5 days before adoption.

If you have questions, please let me know.

Thanks.

DALE A. GARDNER
Deputy County Counsel
County of Riverside
Phone: (951) 955-6361
Fax: (951) 955-6363
Email: dagardne@RIVCO.ORG



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