

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



ITEM  
3.18  
(ID # 4280)

**MEETING DATE:**

Tuesday, July 25, 2017

**FROM :** ECONOMIC DEVELOPMENT AGENCY (EDA):

**SUBJECT:** ECONOMIC DEVELOPMENT AGENCY (EDA): Community Facilities District No. 17-1M (Conestoga) of the County of Riverside; ADOPTION OF ORDINANCE NO. 935, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax within the Conestoga CFD; Exempt from CEQA, District 3 [\$56,000 On-going Cost] CFD 17-1M (Conestoga) – 100% (Clerk to file Notice of Exemption)

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

1. Adopt Ordinance No. 935 authorizing the levy of a special tax within Community Facilities District No. 17-1M (Conestoga) of the County of Riverside;
2. Waive further reading of the ordinance;
3. Find that the adoption of Ordinance No. 935 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

A handwritten signature in black ink, appearing to read "Robert Field".

Robert Field, Assistant County Executive Officer/EDA

7/5/2017

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Jeffries, seconded by Supervisor Tavaglione and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended and that Ordinance 935 is adopted with waiver of the reading.

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley  
Nays: None  
Absent: None  
Date: July 25, 2017  
xc: EDA, MC, COB, Recorder

Kecia Harper-Ihem  
Clerk of the Board

By: A handwritten signature in black ink, appearing to read "Kecia Harper-Ihem".

Deputy

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0	\$ \$56,000	\$ 0	\$ 56,000
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> CFD 17-1M (Conestoga) 100%; there are no General Funds used in this project.			<b>Budget Adjustment: No</b>	
			<b>For Fiscal Year: 2017-18</b>	

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

**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).

SR Conestoga, LLC is the Developer of Tracts 30322 and 31632 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. 17-1M (Conestoga) will encompass the entire Tract Map Nos. 30322 and 31632 which includes 224 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 traffic signal maintenance (including energy charges, operation, maintenance, and administrative costs) 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 March 15, 2017 the Board of Supervisors approved agenda item 3.30: Resolution 2017-032, 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 SR Conestoga LLC.

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

On April 11, 2017, pursuant to agenda item 9.1, 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. 2017-072, 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 June 6, 2016, the Board of Supervisors adopted Resolution No. 2017-092 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. 935 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. 935 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. 935

Notice of Exemption

Clerk of the Board Posting

RF:JWW:SH:LZ MT4280

  
Rahimi Dasika, Principal Management Analyst 7/17/2017

  
Gregory T. Priamos, Director County Counsel 7/7/2017

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JUL 25 2017 3.18

BY: Nancy A. Gardner 7/18/17  
DALE A. GARDNER DATE

1                   c.       Subsequent to said public hearing, the Board of Supervisors adopted  
2 Resolution No. 2017-072 (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 April 11, 2017 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 April 11, 2017. 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 2017-2018 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

JOHN TAVAGLIONE

13 ATTEST: **KECIA HARPER-IHEM**

14 CLERK OF THE BOARD:

15  
16 By: \_\_\_\_\_

Deputy

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 17-1M (CONESTOGA)  
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 (CFD) 17-1M (CONESTOGA). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing in Fiscal Year 2017-2018, 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, 2018.

**"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 17-1M (CONESTOGA) 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 2017. 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 each Fiscal Year.

**"Multi-family Residential Property"** means all Parcels of Residential 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) an amount equal to 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 \$62,933 for the Base Year. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2018, 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: (i) Maintenance, administration and inspection of the stormwater facilities and BMPs including water quality basins, fossil filters, basin forebays, and any other NPDES/WQMP/BMP related devices as approved by the CFD. The maintenance may include, but is not limited to drainage systems, weed control and other abatements, repair/replacement and inspection. Inspection is inclusive of scheduling, travel time, visual inspection process and procedures, GPS location recording, reporting by device, annual reporting, visual inspection for functionality, vegetated as designed, irrigation is complete and in working order, noting any of the following: any deficiencies, erosion, trash, silt, sediment, structural deficiencies. Maintenance is inclusive of repair or replacing any of the items noted as deficient or needing to be corrected to not be deficient. Administration is inclusive of quality assurance and control of inspection and maintenance, general contract administration,

including phone calls and procurement of goods and services (ii) Traffic signals maintenance including energy charges, operation, maintenance, and administrative costs of traffic signals within the CFD (iii) Monument maintenance and administration that may include but is not limited to landscaping materials, lighting, electricity, repair/replacement and inspection, and removal of graffiti on monuments.

**“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 2017-2018, 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 2017-2018**

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$250
2	Multi-family Residential Property	Acre	\$1,487
3	Non-Residential Property	Acre	\$1,487

(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, 2018, 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 Developed Property and classified as Single Family Property.

The Maximum Special Tax for Approved Property shall be increased annually, commencing July 1, 2018, 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 \$1,487 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2018, 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 2017-2018 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.



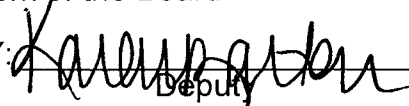
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STATE OF CALIFORNIA        )  
                                      )  
COUNTY OF RIVERSIDE        )        ss

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said county held on July 25, 2017, the foregoing ordinance consisting of 7 Sections was adopted by the following vote:

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

DATE:         July 25, 2017

KECIA HARPER-IHEM  
Clerk of the Board  
BY:  Deputy

SEAL



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

7/27/17  
Date

kb  
Initial

## NOTICE OF EXEMPTION

June 23, 2017

**Project Name:** County of Riverside, Economic Development Agency (EDA) Community Facilities District (CFD) No.17-1M (Conestoga) of the County of Riverside; Adoption of Ordinance No. 935, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within the Conestoga CFD

**Project Number:** ED9150041

**Project Location:** County of Riverside, Community Facilities District No. 17-1M (Conestoga)  
(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). 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 lighting and maintenance services for streets, roads, parks, parkways, and open space. 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 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 March 7, 2017, the Board of Supervisors adopted Resolution 2017-032, 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 of Intention to establish a CFD for Conestoga in order 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. On April 11, 2017, 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. 2017-072, the Resolution of Formation of the CFD which also authorized the levy of a special tax within the CFD and establishing an appropriations limit of \$4,000,000 for the District, subject to voter approval during a duly called election held that same day. Each of the propositions was approved by more than two-thirds of the votes cast at the special election.

The Board of Supervisors is not proposing to adopt Riverside County Ordinance No. 935 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters. Riverside County Ordinance No. 935, which authorizes the levy of a special tax within the Conestoga CFD to fund services for lighting and maintenance services for streets, roads, parks, parkways, and open space, 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. 935.

**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

JUL 25 2017 3:18

P.O. Box 1180 • Riverside, California • 92502 • T: 951.955.8916 • F: 951.955.6686

[www.rivcoeda.org](http://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

**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 Conestoga CFD 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.

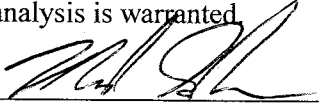
The indirect effects of the adoption of the Ordinance which would result in continued maintenance activities within the Conestoga CFD are categorically exempt from the provisions of CEQA specifically by the State CEQA Guidelines as identified below. The Project will not result in any specific or general 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 services to maintain the Conestoga 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 Conestoga 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 Conestoga 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 Conestoga CFD will not result in any direct or indirect physical environmental impacts. The use and operation of the Conestoga 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 Conestoga 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: \_\_\_\_\_

C/23/17

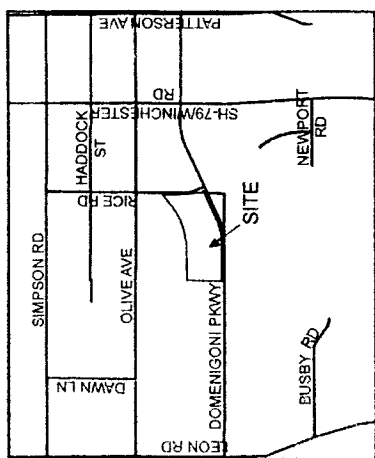
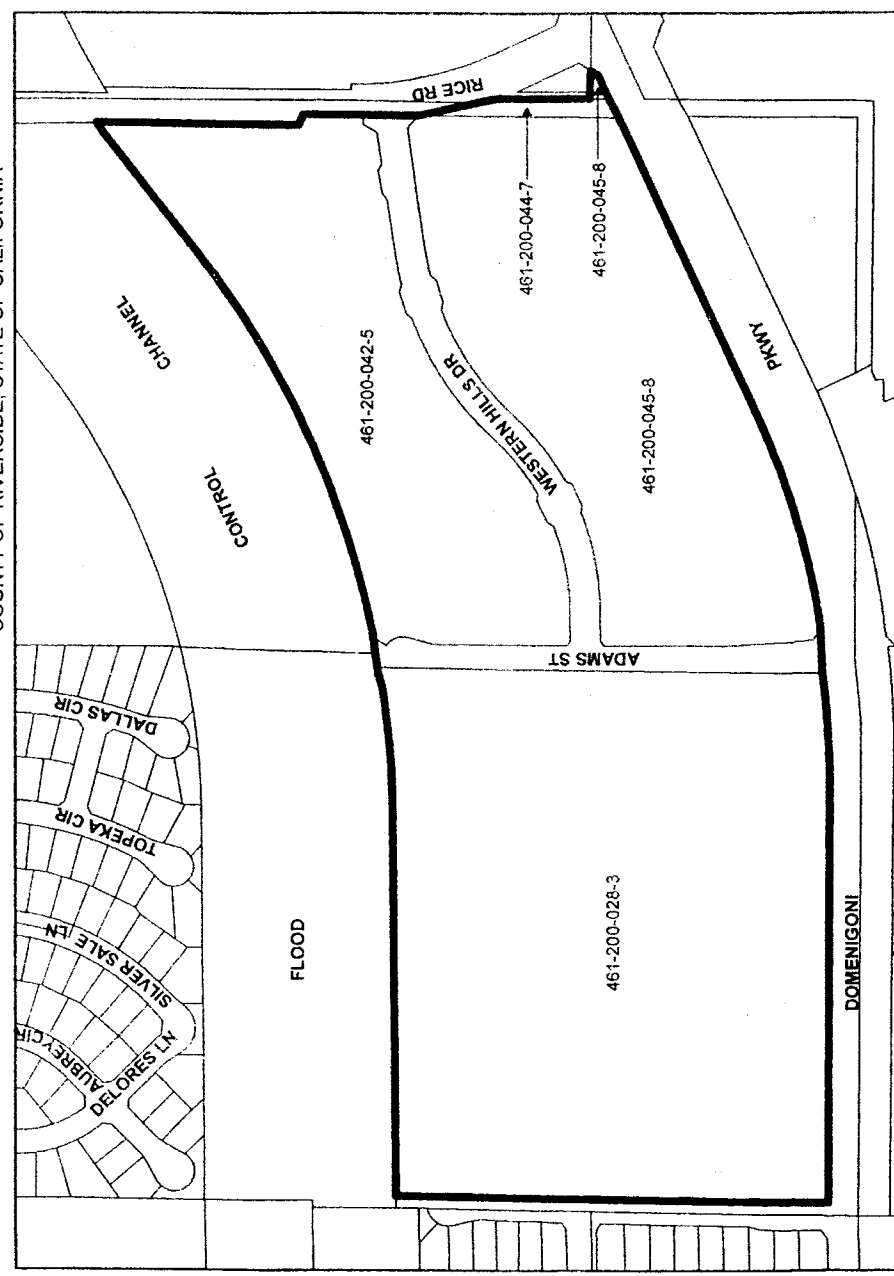
Mike Sullivan, Senior Environmental Planner  
County of Riverside, Economic Development Agency

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copy

SHEET 1 OF 1

**PROPOSED BOUNDARY**  
**COMMUNITY FACILITIES DISTRICT 17-1M (CONESTOGA)**  
 COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



**VICINITY MAP**

**Legend**



**PROPOSED BOUNDARY**

ASSESSOR PARCEL NUMBERS LOCATED  
 WITHIN THE PROPOSED BOUNDARIES OF  
 CFD 17-1M (CONESTOGA) AS OF FISCAL  
 YEAR 2016-2017:

- 461-200-028-3
- 461-200-042-5
- 461-200-044-7
- 461-200-045-8

REFERENCE IS HEREBY MADE TO THE ASSESSOR  
 MAPS OF THE COUNTY OF RIVERSIDE, FOR FISCAL  
 YEAR 2016-2017, FOR AN EXACT DESCRIPTION OF THE  
 LINES AND DIMENSIONS OF EACH LOT/PARCEL.  
 FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF  
 SUPERVISORS OF THE COUNTY OF RIVERSIDE, STATE  
 OF CALIFORNIA THIS 1 DAY OF MARCH 2017.

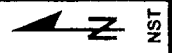
PREPARED BY:  
**PSOMAS**  
 1500 Iowa Avenue Suite 210 Riverside, CA 92507  
 (951) 797-8621 Fax (951) 682-3376

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE  
 PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT  
 17-1M (CONESTOGA) OF THE COUNTY OF RIVERSIDE,  
 STATE OF CALIFORNIA, WAS APPROVED BY  
 THE BOARD OF SUPERVISORS AT A REGULAR MEETING  
 THEREOF, HELD ON THE 1 DAY OF MARCH 2017, BY  
 ITS RESOLUTION NO. 2017-032.

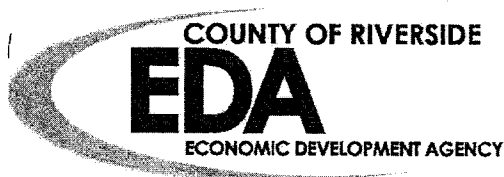
*[Signature]*  
 CLERK OF THE BOARD OF SUPERVISORS  
 COUNTY OF RIVERSIDE

RECORDED THIS 15 DAY OF MARCH 2017,  
 AT THE HOUR OF 10:30 O'CLOCK A.M. IN BOOK 30 OF MAPS OF  
 ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 49  
 IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF  
 RIVERSIDE, STATE OF CALIFORNIA, FEE 10.00  
 DOCUMENT NO. 2212-212356-1  
 PETER ALDANA, RIVERSIDE COUNTY ASSESSOR-CLERK-RECORDER

BY: *[Signature]*  
 DEPUTY



NSI



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 ED9150044**  
Bella Vista II Community Facilities District (CFD) Ordinance No. 936, Authorizing the Levy of a Special Tax Within the CFD 17-2M District, County of Riverside

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 10<sup>th</sup> Street, Suite 400, Riverside, CA 92501**

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

Attachment

cc: file

**RIVERSIDE COUNTY CLERK & RECORDER**

**AUTHORIZATION  
TO BILL  
BY JOURNAL VOUCHER**

**Project Name:** Bella Vista II Community Facilities District Ordinance No. 936, Authorizing the Levy of a Special Tax Within the 17-2M District, County of Riverside

**Accounting String:** 537180-23010-915202-ED9150044

**DATE:** June 23, 2017

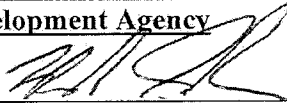
**AGENCY:** Riverside County Economic Development Agency

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)** -

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



ITEM  
3.28  
(ID # 4076)

MEETING DATE:

Tuesday, June 6, 2017

FROM : ECONOMIC DEVELOPMENT AGENCY (EDA):

SUBJECT: ECONOMIC DEVELOPMENT AGENCY (EDA): (PUBLIC HEARING) 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. 935 Authorizing the Levy of a Special Tax within the CFD 17-1M (Conestoga) (Winchester Area Plan), (CEQA Exempt), District 3; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. With regard to the Formation of Community Facilities District No. 17-1M (Conestoga) 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. 2017-092 a Resolution of the Board of Supervisors of the County of Riverside Declaring the Results of Consolidated Special Elections Within Community Facilities District No. 17-1M (Conestoga) of the County of Riverside;
3. Introduction of Ordinance No. 935, An Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities District No. 17-1M (Conestoga) of the County of Riverside; and
4. Direct the Auditor-Controller's Office to establish a new Department Identification Number (DEPT ID#) 991105 for maintenance CFD projects and establish an interest-bearing separate fund number 20620 to receive deposits and interest.

ACTION: Policy

Robert Field, Assistant County Executive Officer/E

4/28/2017

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MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Washington, seconded by Supervisor Tavaglione and duly carried, IT WAS ORDERED that the above matter is approved as recommended and that the above Ordinance is approved as introduced with a waiver of reading.

Ayes: Jeffries, Tavaglione, Washington and Perez  
Nays: None  
Absent: Ashley  
Date: June 6, 2017  
xc: EDA, Auditor, COB

Kecia Harper-Ihem  
Clerk of the Board  
By:   
Deputy

7/25/17  
MT 4280  
3.28 3.18



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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> CFD 17-1M (Conestoga) (100%)			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	17/18

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

**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). SR Conestoga, LLC is the Developer of Tracts 30322 and 31632 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 (SR Conestoga, LLC) of Tract Maps. 30322 and 31632 has petitioned the County to include their property into Community Facilities District 17-1M (Conestoga). The boundaries of CFD 17-1M (Conestoga) will encompass the entire Tract Maps 30322 and 31632 which includes 224 single family dwelling units.

On March 7, 2017 the County of Riverside Board of Supervisors approved agenda item 3.30. Resolution 2017-032, 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 the Developer.

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

The Resolution also requires the Board of Supervisors hold a public hearing and submit the formation of the proposed CFD 17-1M (Conestoga) to the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

On April 11, 2017, per agenda item 9.1, 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. 2017-072 a Resolution of the Board of Supervisors of the County of Riverside of Formation of Community Facilities District 17-1M (Conestoga) 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 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 38 YES votes for Proposition A and Proposition B as described in Section 13 of Resolution 2017-072 (9.1 on 4/11/2017). Approval of Proposed Resolution No. 2017-092 a resolution of the Board of Supervisors of the County of Riverside will declare the results of the Consolidated Special Election within the boundary of Community Facilities District 17-1M (Conestoga). Proposed County Ordinance No. 935 would authorize and levy special taxes within boundary of Community Facilities District 17-1M (Conestoga).

### **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 within 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

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

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 2017-18, as reflected in the Rate and Method of Apportionment, will result in a tax of \$250 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 2018. There are no General Funds used in this project.

**Contract History and Price Reasonableness**

N/A

**ATTACHMENTS:**

Recorded CFD Boundary Map (reference only)


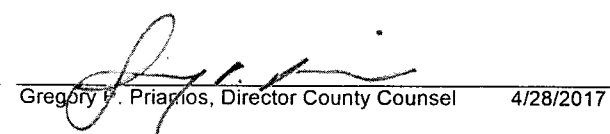
Statement of the Election Official regarding the Canvass of the Election for the CFD

Resolution No. 2017-092

Introduction of Ordinance No. 935

RF:JVW:SH:AJ:LZ MT 4076

 Rohini Dasika, Principal Management Analyst 5/15/2017	 Rohini Dasika, Principal Management Analyst 5/30/2017
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 Misley Wang 5/22/2017	 Gregory P. Priamos, Director County Counsel 4/28/2017
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OFFICE OF THE  
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

July 28, 2017

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

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

RE: ADOPTION OF ORDINANCE NO. 935

To Whom It May Concern:

Attached is a copy for publication in your newspaper for **ONE (1) TIME** on **Thursday, August 3, 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

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

**ORDINANCE NO. 935**  
**AN ORDINANCE OF THE COUNTY OF RIVERSIDE**  
**AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN**  
**COMMUNITY FACILITIES DISTRICT NO. 17-1M (CONESTOGA)**  
**OF THE COUNTY OF RIVERSIDE**

The Board of Supervisors of the County of Riverside ordains as follows:

**Section 1.** FINDINGS. The Board of Supervisors finds that:

a. Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, (the "Act"), commencing with Section 53311 of the California Government Code (the "Government Code"), on March 7, 2017 the Board of Supervisors (the "Board of Supervisors") of the County of Riverside (the "County") adopted Resolution No. 2017-032 (the "Resolution of Intention"), stating its intention to establish a community facilities district (the "Community Facilities District"), proposed to be named Community Facilities District No. 17-1M (Conestoga) 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 (as specified and reflected in the Resolution of Intention, the Resolution of Formation, and the Rate and Method of Apportionment of Special Tax) (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, and setting April 11, 2017 as the date for a public hearing to be held on the establishment of the Community Facilities District.

b. On April 11, 2017 the Board of Supervisors opened, conducted and closed said public hearing. At said public hearing, all persons desiring to be heard on all matters pertaining to the proposed establishment of the Community Facilities District, the furnishing of the Services, and the proposed levy of an annual special tax were heard. Written protests, if any, were received and a full and fair hearing was held.

c. Subsequent to said public hearing, the Board of Supervisors adopted Resolution No. 2017-072 (the "Resolution of Formation"), establishing the District, authorizing the levy of a special tax within the District to fund the Services, subject to voter approval, establishing an appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election for the District for April 11, 2017 on the propositions to levy a special tax within the District and to establish an appropriations limit for the District.

d. Pursuant to the terms of the Resolution of Formation and the provisions of the Act, said special election was held on April 11, 2017. Each of the propositions was approved by more than two-thirds of the votes cast at said special election.

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

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

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

**Section 4.** LEVY OF SPECIAL TAXES.

a. By the passage of this Ordinance, the Board of Supervisors hereby authorizes and levies special taxes within the District pursuant to Sections 53328 and 53340 of the Government Code, at the rate and in accordance with the method of apportionment (the "Rate and Method") set forth in the Resolution of Formation and attached as Exhibit A hereto and made a part hereof. The special taxes are hereby levied commencing in the fiscal year 2017-2018 and in each fiscal year thereafter for the period

necessary to satisfy the Special Tax Requirement (as defined in the Rate and Method) and until action is taken by the Board of Supervisors, acting as the Legislative Body of the District, to dissolve the District.

b. The Board of Supervisors, acting as the Legislative Body of the District, is hereby 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, in the manner and as provided in the Rate and Method.

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

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

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

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

Section 6. SEVERABILITY. If for any reason any portion of this Ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel within the District, by a court of competent jurisdiction, the balance of this Ordinance and the application of the special tax to the remaining parcels within the District shall not be affected.

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

#### EXHIBIT A

### **RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT 17-1M (CONESTOGA) 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 (CFD) 17-1M (CONESTOGA). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing in Fiscal Year 2017-2018, 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, 2018.

**“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 17-1M (CONESTOGA) 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 2017. 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 each Fiscal Year.

**“Multi-family Residential Property”** means all Parcels of Residential 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) an amount equal to 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 \$62,933 for the Base Year. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2018, 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: (i) Maintenance, administration and inspection of the stormwater facilities and BMPs including water quality basins, fossil filters, basin forebays, and any other NPDES/WQMP/BMP related devices as approved by the CFD. The maintenance may include, but is not limited to drainage systems, weed control and other abatements, repair/replacement and inspection. Inspection is inclusive of scheduling, travel time, visual inspection process and procedures, GPS location recording, reporting by device, annual reporting,

visual inspection for functionality, vegetated as designed, irrigation is complete and in working order, noting any of the following: any deficiencies, erosion, trash, silt, sediment, structural deficiencies. Maintenance is inclusive of repair or replacing any of the items noted as deficient or needing to be corrected to not be deficient. Administration is inclusive of quality assurance and control of inspection and maintenance, general contract administration, including phone calls and procurement of goods and services (ii) Traffic signals maintenance including energy charges, operation, maintenance, and administrative costs of traffic signals within the CFD (iii) Monument maintenance and administration that may include but is not limited to landscaping materials, lighting, electricity, repair/replacement and inspection, and removal of graffiti on monuments.

**“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 2017-2018, 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 2017-2018**

<b>Land Use Class</b>	<b>Description</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax Per Taxable Unit</b>
<b>1</b>	<b>Single Family Property</b>	<b>D/U</b>	<b>\$250</b>
<b>2</b>	<b>Multi-family Residential Property</b>	<b>Acre</b>	<b>\$1,487</b>
<b>3</b>	<b>Non-Residential Property</b>	<b>Acre</b>	<b>\$1,487</b>

(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, 2018, 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 Developed Property and classified as Single Family Property.

The Maximum Special Tax for Approved Property shall be increased annually, commencing July 1, 2018, 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 \$1,487 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2018, 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 2017-2018 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.

John F. Tavaglione, Chairman of the Board

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said County, held on **July 25, 2017** the foregoing Ordinance consisting of seven (7) sections was adopted by said Board by the following vote:

AYES: Jeffries, Tavaglione, Washington, Perez and Ashley

NAYS: None

ABSENT: None

Kecia Harper-Ihem, Clerk of the Board

By: Cecilia Gil, Board Assistant

## Gil, Cecilia

---

**From:** Legals <legals@pe.com>  
**Sent:** Friday, July 28, 2017 9:34 AM  
**To:** Gil, Cecilia  
**Subject:** Re: FOR PUBLICATION: Ordinance No. 935

Received for publication on 8/3. Proof with cost to follow.

Nick Eller

Legal Advertising Phone: **951-368-9222** / Fax: 951-368-9018 / E-mail: [legals@pe.com](mailto:legals@pe.com)  
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## The Press-Enterprise PE.com / La Prensa

On Fri, Jul 28, 2017 at 9:30 AM, Gil, Cecilia <[CCGIL@rivco.org](mailto:CCGIL@rivco.org)> wrote:

Adoption of Ordinance, for publication on Thursday, August 3, 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](mailto:ccgil@rivco.org)

<http://rivcocob.org/>



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Invoice text: Ordinance No. 935

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2017 AUG - 8 AM 11:23

EDA  
3.18 of 07/25/17

Placed by: Cecilia Gil

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BILLING ACCOUNT NAME AND ADDRESS

REMITTANCE ADDRESS

BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE  
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RIVERSIDE, CA 92502

CALIFORNIA NEWSPAPERS PARTNERSHIP  
Riverside Press-Enterprise  
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Publication(s): The Press-Enterprise

### PROOF OF PUBLICATION OF

Ad Desc.: Ordinance No. 935 /

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:

08/03/2017

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

Date: August 03, 2017  
At: Riverside, California

  
\_\_\_\_\_  
Legal Advertising Representative, The Press-Enterprise

BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE  
PO BOX 1147  
RIVERSIDE, CA 92502

Ad Number: 0010988771-01

P.O. Number:

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2017 AUG - 8 AM 11:23



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

**ORDINANCE NO. 935**  
AN ORDINANCE OF THE COUNTY OF RIVERSIDE  
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN  
COMMUNITY FACILITIES DISTRICT NO. 17-1M (CONESTOGA)  
OF THE COUNTY OF RIVERSIDE

The Board of Supervisors of the County of Riverside ordains as follows:

**Section 1. FINDINGS.** The Board of Supervisors finds that:

a. Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, (the "Act"), commencing with Section 53311 of the California Government Code (the "Government Code"), on March 7, 2017 the Board of Supervisors (the "Board of Supervisors") of the County of Riverside (the "County") adopted Resolution No. 2017-032 (the "Resolution of Intention"), stating its intention to establish a community facilities district (the "Community Facilities District"), proposed to be named Community Facilities District No. 17-1M (Conestoga) 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 (as specified and reflected in the Resolution of Intention, the Resolution of Formation, and the Rate and Method of Apportionment of Special Tax) (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, and setting April 11, 2017 as the date for a public hearing to be held on the establishment of the Community Facilities District.

b. On April 11, 2017 the Board of Supervisors opened, conducted and closed said public hearing. At said public hearing, all persons desiring to be heard on all matters pertaining to the proposed establishment of the Community Facilities District, the furnishing of the Services, and the proposed levy of an annual special tax were heard. Written protests, if any, were received and a full and fair hearing was held.

c. Subsequent to said public hearing, the Board of Supervisors adopted Resolution No. 2017-072 (the "Resolution of Formation"), establishing the District, authorizing the levy of a special tax within the District to fund the Services, subject to voter approval, establishing an appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election for the District for April 11, 2017 on the propositions to levy a special tax within the District and to establish an appropriations limit for the District.

d. Pursuant to the terms of the Resolution of Formation and the provisions of the Act, said special election was held on April 11, 2017. Each of the propositions was approved by more than two-thirds of the votes cast at said special election.

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

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

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

**Section 4. LEVY OF SPECIAL TAXES.**

a. By the passage of this Ordinance, the Board of Supervisors hereby authorizes and levies special taxes within the District pursuant to Sections 53328 and 53340 of the Government Code, at the rate and in accordance with the method of apportionment (the "Rate and Method") set forth in the Resolution of Formation and attached as Exhibit A hereto and made a part hereof. The special taxes are hereby levied commencing in the fiscal year 2017-2018 and in each fiscal year thereafter for the period necessary to satisfy the Special Tax Requirement (as defined in the Rate and Method) and until action is taken by the Board of Supervisors, acting as the Legislative Body of the District, to dissolve the District.

b. The Board of Supervisors, acting as the Legislative Body of the District, is hereby 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, in the manner and as provided in the Rate and Method.

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

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

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

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

**Section 6. SEVERABILITY.** If for any reason any portion of this Ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel within the District, by a court of competent jurisdiction, the balance of this Ordinance and the application of the special tax to the remaining parcels within the District shall not be affected.

**Section 7. EFFECTIVE DATE.** This Ordinance relating to the levy and collection of special taxes in the District shall take effect immediately upon its passage in accordance with the

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provisions of Section 25123(c) of the Government Code. The Chairman of the Board of Supervisors shall sign this Ordinance and the Clerk of the Board of Supervisors shall attest to the Chairman's signature and then cause the same to be published within 15 days after its passage at least once in The Press-Enterprise, a newspaper of general circulation published and circulated in the area of the District.

EXHIBIT A  
**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR  
COMMUNITY FACILITIES DISTRICT 17-1M (CONESTOGA)  
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 (CFD) 17-1M (CONESTOGA). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing in Fiscal Year 2017-2018, 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, 2018.

**"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 17-1M (CONESTOGA) 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 2017. 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 each Fiscal Year.

**"Multi-family Residential Property"** means all Parcels of Residential 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 unmaned 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) an amount equal to 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 \$62,933 for the Base Year. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2018, 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: (i) Maintenance, administration and inspection of the stormwater facilities and BMPs including water quality basins, fossil filters, basin forebays, and any other NPDES/WQMP/BMP related devices as approved by the CFD. The maintenance may include, but is not limited to drainage systems, weed control and other abate-ments, repair/replacement and inspection. Inspection is inclusive of scheduling, travel time, visual inspection process and procedures, GPS location recording, reporting by device, annual reporting, visual inspection for functionality, vegetated as designed, irrigation is complete and in working order, noting any of the following: any deficiencies, erosion, trash, silt, sediment, structural deficiencies. Maintenance is inclusive of repair or replacing any of the items noted as deficient or needing to be corrected to not be deficient. Administration is inclusive of quality assurance and control of inspection and maintenance, general contract administration, including phone calls and procurement of goods and services (ii) Traffic signals maintenance including energy charges, operation, maintenance, and administrative costs of traffic signals within the CFD (iii) Monument maintenance and administration that may include but is not limited to landscaping materials, lighting, electricity, repair/replacement and inspection, and removal of graffiti on monuments.

**"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 2017-2018, 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 2017-2018**

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$250
2	Multi-family Residential Property	Acre	\$1,487
3	Non-Residential Property	Acre	\$1,487

#### (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, 2018, 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 Developed Property and classified as Single Family Property.

The Maximum Special Tax for Approved Property shall be increased annually, commencing July 1, 2018, 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 \$1,487 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2018, 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 2017-2018 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.

John F. Tavaglione, Chairman of the Board

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said County, held on July 25, 2017 the foregoing Ordinance consisting of seven (7) sections was adopted by said Board by the following vote:

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

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