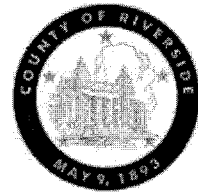


**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM
9.1
(ID # 4936)

MEETING DATE:

Tuesday, August 29, 2017

FROM : ECONOMIC DEVELOPMENT AGENCY (EDA):

SUBJECT: ECONOMIC DEVELOPMENT AGENCY (EDA): 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. 937 authorizing the Levy of a Special Tax within the CFD 17-3M (Tierra Del Rey), (CEQA Exempt), District 3; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. With regard to the Formation of Community Facilities District No. 17-3M (Tierra Del Rey) 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. 2017-155 a Resolution of the Board of Supervisors of the County of Riverside Declaring the Results of Consolidated Special Elections Within Community Facilities District No. 17-3M (Tierra Del Rey) of the County of Riverside;
3. Introduce Ordinance No. 937, An Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities District No. 17-3M (Tierra Del Rey) of the County of Riverside and waive further reading of the ordinance; and
4. Direct the Auditor-Controller's Office to establish a new Department Identification Number (DEPT ID#) 991110 for maintenance CFD projects and establish an interest-bearing separate fund number 20630 to receive deposits and interest.

ACTION: Policy

Robert Field, Assistant County Executive Officer/EDA 8/8/2017

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Ashley 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, Washington, Perez and Ashley
Nays: None
Absent: Tavaglione
Date: August 29, 2017
xc: EDA, Auditor, COB

Kezia Harper-Ihem

Clerk of the Board

By:
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: CFD 17-3M (Tierra Del Rey) (100%)			Budget Adjustment:	No
			For Fiscal Year:	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). Pardee Homes is the Developer of Tract 36536 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 (Pardee Homes) of Tract Map 36536 has petitioned the County to include their property into Community Facilities District 17-3M (Tierra Del Rey). The boundaries of CFD 17-3M (Tierra Del Rey) will encompass the entire Tract Map 36536 which includes 84 single family dwelling units.

On March 23, 2017 the County of Riverside Board of Supervisors approved agenda item 3.23. Resolution 2017-094, 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 17-3M (Tierra Del Rey) to the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

On July 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. 2017-138 a Resolution of the Board of Supervisors of the County of Riverside of Formation of Community Facilities District 17-3M (Tierra Del Rey) 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 30 'YES' votes for Proposition A and Proposition B as described in Section 13 of Resolution 2017-138 (9.1 on 7/11/2017). Approval of Proposed Resolution No. 2017-155 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 17-3M (Tierra Del Rey). Proposed County Ordinance No. 937 would authorize and levy special taxes within boundary of Community Facilities District 17-3M (Tierra Del Rey).

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,
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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 \$1,561 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. 2017-155
- Introduction of Ordinance No. 937

RF:JWW:SH:AJ:LZ MT 4936


Misley Wang

8/9/2017


Rohini Dasika, Principal Management Analyst

8/21/2017


Misley Wang

8/9/2017


Gregory Priamos, Director County Counsel

8/8/2017

2
3 RESOLUTION NO. 2017-155

4
5 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE
6 DECLARING THE RESULTS OF CONSOLIDATED SPECIAL ELECTIONS WITHIN COMMUNITY
7 FACILITIES DISTRICT NO. 17-3M (TIERRA DEL REY) OF THE COUNTY OF RIVERSIDE

8
9 WHEREAS, on July 11, 2017 the Board of Supervisors (the "Board of Supervisors") of the
10 County of Riverside adopted Resolution No. 2017-138 forming Community Facilities District No. 17-3M
11 (Tierra Del Rey) of the County of Riverside (the "Community Facilities District) and calling a special
12 election for submitting to the voters propositions with respect to the levy of an annual special tax within
13 the Community Facilities District and establishing an appropriations limit for the Community Facilities
14 District; and

15 WHEREAS, the Board of Supervisors has received a statement from the Managing
16 Director of the Economic Development Agency, who was appointed to serve as the election official of the
17 election (the "Election Official") pursuant to Resolution No. 2017-138, with respect to the canvass of the
18 ballots returned in and the results of the consolidated special elections, certifying that more than two-
19 thirds of the votes cast upon the propositions submitted to the voters within the Community Facilities
20 District were cast in favor of the propositions.

21 NOW, THEREFORE, BE IT RESOLVED, FOUND AND ORDERED by the Board of
22 Supervisors of the County of Riverside, in regular session assembled on August 29, 2017, as follows:

23 Section 1. Findings. The Board of Supervisors finds that: (i) there were no persons
24 registered to vote within the boundaries of the Community Facilities District at the time of the close of the
25 public or protest hearing on July 11, 2017, and pursuant to Section 53326 of the California Government
26 Code ("Section 53326") the vote in the consolidated special elections for the Community Facilities
27 District was, therefore, to be by the landowners owning land within the Community Facilities District,
28 with each landowner having one vote for each acre or portion of an acre of land that he or she owned

FORM APPROVED COUNTY COUNSEL
BY Dale A. Gardner 8/29/17
DATE
DALE A. GARDNER

1 within the Community Facilities District which would have been subject to the special tax if levied at the
2 time of the consolidated special elections; (ii) pursuant to Section 53326 and Resolution No. 2017-138,
3 the Election Official caused the ballots for the consolidated special elections for the Community Facilities
4 District to be delivered to the owners of the property within the Community Facilities District (the
5 “Property Owners”); (iii) the Property Owners waived the time limits for holding the consolidated special
6 elections and the election dates specified in Section 53326, and consented to the calling and holding of the
7 consolidated special elections on July 11, 2017; (iv) the consolidated special elections have been properly
8 conducted in accordance with all statutory requirements and the provisions of Resolution No. 2017-138;
9 (v) pursuant to Section 53326, based on the acreage of their land ownership within the Community
10 Facilities District, the Property Owners, as the owners of all of the property within such Community
11 Facilities District, were entitled to 30 votes in the consolidated special elections; (vi) the ballots for the
12 consolidated special elections were returned by the Property Owners to the Election Official prior to 5:00
13 p.m. on July 11, 2017; (vii) the ballots returned to the Election Official by the Property Owners voted all
14 votes to which they were entitled in favor of all propositions set forth therein; (viii) more than two-thirds
15 of the votes cast in the consolidated special elections on each proposition were cast in favor thereof, and
16 pursuant to Section 53328 of the California Government Code, all such propositions carried; (ix) the
17 Board of Supervisors, as the legislative body of the Community Facilities District, is therefore authorized
18 to annually levy special taxes on taxable property in the Community Facilities District, in amounts
19 sufficient to fund, pay for, and finance authorized lighting and maintenance services for streets, roads,
20 parks, parkways and open space (as specified and reflected in the Resolution of Intention, the Resolution
21 of Formation, and the Rate and Method of Apportionment of Special Tax) and to pay expenses incidental
22 thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are
23 needed to fund such services, at the special tax rates and pursuant to the Rate and Method of
24 Apportionment attached to Resolution 2017-138; and (x) an appropriations limit for the Community
25 Facilities District has been established in the amount of \$4,000,000.

26 Section 2. Declaration of Results. All votes voted in the consolidated special elections on
27 (i) the proposition with respect to the annual levy of special taxes on taxable property within the
28 Community Facilities District, consistent with the Rate and Method of Apportionment, in amounts

1 sufficient to fund, pay for, and finance authorized lighting and maintenance services for streets, roads,
2 parks, parkways and open space and to pay expenses incidental thereto and expenses incidental to the levy
3 and collection of the special taxes, so long as the special taxes are needed to fund such services and (ii)
4 the proposition with respect to establishing an appropriations limit for the Community Facilities District
5 in the amount of \$4,000,000 were voted in favor thereof; and both such propositions carried.

6 Section 3. Effect of Elections. The effect of the results of the consolidated special
7 elections, as specified in Section 2 hereof, is that the Board of Supervisors, as the legislative body of the
8 Community Facilities District, is authorized to annually levy special taxes on taxable property within the
9 Community Facilities District in amounts sufficient to fund, pay for, and finance authorized lighting and
10 maintenance services for streets, roads, parks, parkways and open space and to pay expenses incidental
11 thereto and expenses incidental to the levy and collection of the special taxes, so long as the special taxes
12 are needed to fund such services in accordance with the Rate and Method of Apportionment set forth in
13 Exhibit B to Resolution 2017-138 adopted by the Board of Supervisors on July 11, 2017; and that an
14 appropriations limit of \$4,000,000 has been established for the Community Facilities District.

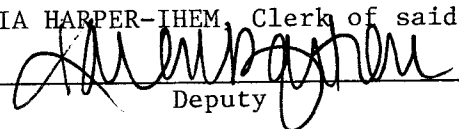
15 Section 4. Notice of Special Tax Lien. The Clerk is authorized and directed to record a
16 notice of special tax lien as provided in Section 53328.3 of the California Government Code and Section
17 3114.5 of the California Streets and Highways Code.

18 ADOPTED this 29 day of August 2017.

19
20 ROLL CALL:

21 Ayes: Jeffries, Washington, Perez and Ashley
22 Nays: None
23 Absent: Tavaglione

24 The foregoing is certified to be a true copy of a resolution duly
25 adopted by said Board of Supervisors on the date therein set forth.

26 KECIA HARPER-IHEM, Clerk of said Board
27 By  Deputy

SUMMARY OF ORDINANCE NO. 937
AN ORDINANCE OF THE COUNTY OF RIVERSIDE
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES
DISTRICT NO. 17-3M (TIERRA DEL REY) OF THE COUNTY OF RIVERSIDE

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 937 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), on May 23, 2017 the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2017-094, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 17-3M (Tierra Del Rey) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized lighting and maintenance services for streets, roads, parks, parkways and open space (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 937 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on July 11, 2017 regarding the proposed levy of special taxes. Ordinance No. 937 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and fund the cost of collecting and administering the special tax. Ordinance No. 937 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary *ad valorem* taxes and that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 937 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 937. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 937 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

1 ORDINANCE NO. 937

2
3 AN ORDINANCE OF THE COUNTY OF RIVERSIDE
4 AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN
5 COMMUNITY FACILITIES DISTRICT NO. 17-3M (TIERRA DEL REY)
6 OF THE COUNTY OF RIVERSIDE
7

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

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

10 a. Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended,
11 (the "Act"), commencing with Section 53311 of the California Government Code (the "Government
12 Code"), on March 23, 2017 the Board of Supervisors (the "Board of Supervisors") of the County of
13 Riverside (the "County") adopted Resolution No. 2017-094 (the "Resolution of Intention"), stating its
14 intention to establish a community facilities district (the "Community Facilities District"), proposed to be
15 named Community Facilities District No. 17-3M (Tierra Del Rey) of the County of Riverside (the
16 "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized lighting and
17 maintenance services for streets, roads, parks, parkways and open space (as specified and reflected in the
18 Resolution of Intention, the Resolution of Formation, and the Rate and Method of Apportionment of
19 Special Tax) (the "Services") and to pay expenses incidental thereto and incidental to the levy and
20 collection of the special taxes, so long as the special taxes are needed to fund the Services, and setting
21 July 11, 2017 as the date for a public hearing to be held on the establishment of the Community Facilities
22 District.

23 b. On July 11, 2017 the Board of Supervisors opened, conducted and closed
24 said public hearing. At said public hearing, all persons desiring to be heard on all matters pertaining to
25 the proposed establishment of the Community Facilities District, the furnishing of the Services, and the
26 proposed levy of an annual special tax were heard. Written protests, if any, were received and a full and
27 fair hearing was held.
28

FORM APPROVED COUNTY COUNSEL
BY Dale A Gardner 8/8/17
DATE

1 c. Subsequent to said public hearing, the Board of Supervisors adopted
2 Resolution No. 2017-138 (the "Resolution of Formation"), establishing the District, authorizing the levy
3 of a special tax within the District to fund the Services, subject to voter approval, establishing an
4 appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election
5 for the District for July 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 July 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 2018-2019 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.

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

By: _____
Chairman

ATTEST:

CLERK OF THE BOARD:

By: _____
Deputy

(SEAL)

DAG:rm

EXHIBIT A

RATE AND METHOD

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**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT 17-3M (TIERRA DEL REY)
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) 17-3M (TIERRA DEL REY). 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 17-3M (TIERRA DEL REY) 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 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 \$124,431 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 and (ii) Street lighting maintenance including energy charges, operation, maintenance, and administrative costs of street lighting located within the surrounding area of the CFD (iii) Landscaping improvements that may include, but not limited to all landscaping material and facilities within the CFD. These improvements include turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, ornamental lighting masonry walls or other fencing.

“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	\$1,561
2	Multi-family Residential Property	Acre	\$11,304
3	Non-Residential Property	Acre	\$11,304

(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 \$11,304 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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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:

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BEFORE THE BOARD OF SUPERVISORS OF RIVERSIDE COUNTY

NOTICE IS HEREBY GIVEN that the following ordinance will be considered for adoption before the Board of Supervisors of Riverside County, California on its regular meeting on Tuesday, September 19, 2017 at 9:00 am or as soon as possible thereafter, to be held at the 1st Floor Board Chambers, County Administrative Center, 4080 Lemon Street, Riverside:

SUMMARY OF ORDINANCE NO. 937 AN ORDINANCE OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 17-3M (TIERRA DEL REY) OF THE COUNTY OF RIVERSIDE

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 937 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), on May 23, 2017 the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2017-094, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 17-3M (Tierra Del Rey) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized lighting and maintenance services for streets, roads, parks, parkways and open space (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 937 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on July 11, 2017 regarding the proposed levy of special taxes. Ordinance No. 937 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and fund the cost of collecting and administering the special tax. Ordinance No. 937 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary ad valorem taxes and that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 937 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 937. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 937 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

Alternative formats available upon request to individuals with disabilities.

Dated: September 8, 2017
KECIA HARPER-IHEM
Clerk of the Board of Supervisors
By: Cecilia Gil, Board Assistant

9/13

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