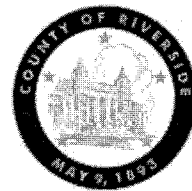


SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



ITEM  
9.1  
(ID # 6627)

**MEETING DATE:**  
Tuesday, April 10, 2018

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

**SUBJECT:** ECONOMIC DEVELOPMENT AGENCY (EDA): Public Hearing Regarding the Formation of Community Facilities District No. 17-6M (Amberley) of the County of Riverside, Adopt Resolution of Formation, and Receive and File CFD Documents (CEQA Exempt); Dist 1; [\$71,040 on going cost]; CFD 17-6M (Amberley)-100%

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

1. With regard to the formation of Community Facilities District No. 17-6M (Amberley) of the County of Riverside, conduct a public hearing to receive public comments and conduct a majority protest proceeding and after closing the public hearing; and
2. Adopt Resolution No. 2018-060; a Resolution of the Board of Supervisors of the County of Riverside of Formation of Community Facilities District No. 17-6M (Amberley) 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.

**ACTION:** Policy



Robert Field, Assistant County Executive Officer/EDA

3/15/2018

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Jeffries, seconded by Supervisor Perez and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley  
Nays: None  
Absent: None  
Date: April 10, 2018  
xc: EDA

Kecia Harper-Ihem  
Clerk of the Board

By:   
Deputy

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

<b>FINANCIAL DATA</b>	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
<b>COST</b>	\$ 0	\$71,040	\$ 0	\$71,040
<b>NET COUNTY COST</b>	\$ 0	\$0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> CFD 17-6M (Amberley) (100%) There are no General Funds in this project			<b>Budget Adjustment:</b> No	
			<b>For Fiscal Year:</b> 18/19	

**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). Riverside Orchard View Lane 15, LLC, is the Developer of Tract 31199 and requested that the County of Riverside Economic Development Agency (EDA) assist them in forming a district for the County of Riverside (County) to cover the costs associated with the maintenance of public improvements within the proposed district and has submitted an application and formation deposit. Subject to voter approval, a special tax shall be levied on each individual parcel located within the boundary of the proposed CFD to fund the costs associated with services for street lights maintenance including energy charges, operation, maintenance, and administrative costs of streetlights, landscape maintenance, including streetscape which may include, but is not limited to, all landscaping materials such as, ground cover, shrub, trees, plants, irrigation, trash removal, weed control, water costs, and other abatements, electricity, repair/replacement and inspection.

Each new CFD is created for a specific residential development or developments when facilities are requested to be maintained by the County. A special tax is levied according to a Rate and Method of Apportionment (RMA) developed to the specific features within that District, and a tax levy is annually placed on the tax roll for each Assessor Parcel Number (APN) noted in the Proposed Boundary Map. The property owner (Riverside Orchard View Lane 15, LLC) of Tract Map No. 31199 has petitioned the County to include their property into proposed Community Facilities District No. 17-6M (Amberley). The boundaries of CFD No. 17-6M (Amberley) will encompass the entire Tract Map No. 31199 which includes 15 single family dwelling units.

On February 27, 2018, the County of Riverside Board of Supervisors approved Resolution 2018-005, 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 Riverside Orchard View Lane 15, LLC. The Resolution also requires the Board of Supervisors hold a public hearing and submit the formation of the proposed CFD No. 17-6M (Amberley) to the landowners at a special

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

election to be conducted by mailed ballot if a majority protest does not occur.

Approval of proposed Resolution No. 2018-060 a resolution of the Board of Supervisors of the County of Riverside will authorize the County of Riverside to Levy a Special tax within the district boundary to pay for services requested in the proposed CFD No. 17-6M (Amberley) upon voter approval. The resolution also calls for a special election to be held on April 10, 2018, and designating the election official for the proposed election. Only the landowners within the boundary of proposed CFD No. 17-6M (Amberley) will have the right to vote on the proposed special tax. Results will be tallied and if approved, a confirmation motion will be brought back to the Board of Supervisors for approval.

**Reference**

The CFD Rate and Method of Apportionment (RMA) is consistent with the Mello-Roos Act of 1982. In November 1996, California voters passed Proposition 218, Right to Vote on Taxes Act which added Articles XIII C and XIII D to the California Constitution. The County may levy taxes on this proposed CFD after complying with the requirements of the Mello-Roos Act of 1982 and the provisions of Proposition 218 Right to Vote on Taxes Act. The formation of the proposed CFD adheres to Board Policy B-12 entitled "Land Secured Financing Districts" which was revised on January 27, 2015 to include "Service and Maintenance CFDs" to fund the ongoing maintenance of landscape, storm water, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD).

**Impact on Residents and Businesses**

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

**SUPPLEMENTAL:**

**Additional Fiscal Information**

The proposed budget for fiscal year 2018-19, as reflected in the Rate and Method of Apportionment, will result in a tax of \$4,736 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 2019.

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

Contract History and Price Reasonableness

N/A

**ATTACHMENTS:**

- Recorded CFD Boundary Map (reference only)
- Resolution No. 2018-060
- CFD Report
- Certificate of Registrar of Voters
- Signed Concurrence of Election Official

RF:HM:SH:LZ

  
Renini Dasika, Principal Management Analyst 4/2/2018

  
Gregory H. Priamos, Director County Counsel 3/26/2018

1 Board of Supervisors

County of Riverside

2 RESOLUTION NO. 2018-060

3 RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE OF  
 4 FORMATION OF COMMUNITY FACILITIES DISTRICT NO. 17-6M (AMBERLEY) OF THE  
 5 COUNTY OF RIVERSIDE, AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN SAID  
 6 DISTRICT TO PAY FOR CERTAIN LANDSCAPING AND STREET LIGHTING SERVICES;  
 7 CALLING A SPECIAL ELECTION TO SUBMIT TO THE RESPECTIVE QUALIFIED VOTERS THE  
 8 QUESTION OF LEVYING SUCH SPECIAL TAX AND ESTABLISHING AN APPROPRIATIONS  
 9 LIMIT FOR SAID DISTRICT; AND DESIGNATING THE ELECTION OFFICIAL FOR SUCH  
 10 MATTERS

11  
 12 **WHEREAS**, on February 27, 2018, the Board of Supervisors (the "Board of Supervisors") of the  
 13 County of Riverside (the "County"), pursuant to the Mello-Roos Community Facilities Act of 1982 (the  
 14 "Act"), commencing with Section 53311 of the California Government Code (the "Government Code"),  
 15 adopted Resolution No. 2018-005 (the "Resolution of Intention"), stating its intention to establish a  
 16 community facilities district (the "Community Facilities District"), proposed to be named Community  
 17 Facilities District No. 17-6M (Amberley) of the County of Riverside, and to authorize the levy of special  
 18 taxes to finance certain authorized services and setting April 10, 2018 as the date for a public hearing to be  
 19 held on the establishment of the Community Facilities District;

20 **WHEREAS**, Section 53322 of the Government Code requires publication of the notice of the  
 21 hearing at least seven (7) days prior to the date of the hearing;

22 **WHEREAS**, Section 53322.4 of the Government Code permits, but does not require, mailing of the  
 23 notice of the hearing to each registered voter and landowner within the proposed district;

24 **WHEREAS**, notice of such public hearing was timely published in *The Press-Enterprise*, a  
 25 newspaper of general circulation published in the area of the proposed district, as required by Section 53322  
 26 of the Government Code;

27 **WHEREAS**, notice of such public hearing was mailed by first class mail, postage prepaid to each  
 28 registered voter and landowner within the Community Facilities District, as permitted by Section 53322.4;

FORM APPROVED COUNTY COUNSEL  
 BY:  3/30/18  
 DATE  
 SUSANNA OH

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

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

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

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

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

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

1           **WHEREAS**, there has been filed with the Clerk to the Board of Supervisors a certification of the  
2 Registrar of Voters of the County that within the ninety-day period preceding the close of said public  
3 hearing, zero (0) persons were registered to vote within the territory proposed to be included in the  
4 Community Facilities District;

5           **WHEREAS**, on the basis of all of the foregoing, the Board of Supervisors has determined at this  
6 time to proceed with the establishment of the Community Facilities District as provided by said Resolution  
7 No. 2018-005 to submit to the qualified electors of the Community Facilities District propositions to  
8 authorize the levy of a special tax pursuant to the Rate and Method of Apportionment of Special Tax  
9 described in Exhibit B to Resolution No. 2018-005 and the Community Facilities District Report;

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

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

16           **BE IT RESOLVED, FOUND, DETERMINED, AND ORDERED** by the Board of Supervisors  
17 of the County of Riverside, State of California, in regular session assembled on April 10, 2018, as follows:

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

19           **Section 2.** The Board of Supervisors hereby approves and adopts and confirms said Resolution  
20 No. 2018-005, notice of which was published and mailed prior to the public hearing as required by law,  
21 and, except as otherwise provided herein, reconfirms all of its findings and determinations contained in said  
22 Resolution No. 2018-005.

23           **Section 3.** The Board of Supervisors hereby approves and adopts the Rate and Method of  
24 Apportionment of Special Tax for the Community Facilities District and the manner of collection of the  
25 special tax as set forth in Exhibit B to this resolution. To the extent required by Section 53325.1(a) of the  
26 Government Code, all of the information contained in Resolution No. 2018-005 is incorporated herein and  
27 made a part hereof.

28           **Section 4.** The Community Facilities District is hereby established according to the Act.

1           **Section 5.** The Community Facilities District is hereby named “Community Facilities District  
2 No. 17-6M (Amberley) of the County of Riverside.”

3           **Section 6.** The services to be provided and funded by the Community Facilities District are  
4 described under the caption “Services” on Exhibit A hereto, which is by this reference incorporated herein.  
5 The incidental expenses proposed to be incurred are identified under the caption “Incidental Expenses” on  
6 Exhibit A hereto.

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

10           **Section 8.** Except where funds are otherwise available, a special tax sufficient to pay for all  
11 Services, secured by recordation of a continuing lien against all nonexempt real property in the Community  
12 Facilities District, will be annually levied within the Community Facilities District. The rate and method  
13 of apportionment of the special tax (the “Rate and Method”), in sufficient detail to allow each landowner  
14 within the proposed Community Facilities District to estimate the maximum amount that he or she will have  
15 to pay, is described in Exhibit B attached hereto, which is by this reference incorporated herein. The special  
16 tax will be collected in the same manner as ordinary *ad valorem* property taxes or in such other manner as  
17 the Board of Supervisors shall determine, including direct billing of the affected property owners.

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

20           **Section 9.** The name, address and telephone number of the office which will be responsible for  
21 preparing annually a current roll of special tax levy obligations by assessor’s parcel number and which will  
22 be responsible for estimating further special tax levies pursuant to Section 53340.2 of the California  
23 Government Code are as follows: EDA Community Facilities District Administrator, 3403 10<sup>th</sup> Street,  
24 Suite 400, Riverside, California 92501, (951) 955-8916.

25           **Section 10.**           Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of  
26 the California Streets and Highways Code, a continuing lien to secure each levy of the special tax shall  
27 attach to all nonexempt real property in the Community Facilities District and this lien shall continue in  
28 force and effect until collection of the tax by the Board of Supervisors ceases.



1           **Section 11.**       The boundary map of the Community Facilities District was recorded on  
2 March 14, 2018, in Riverside County in Book 82 at Page 27 of the Book of Maps of Assessment and  
3 Community Facilities Districts in the Riverside County Recorder's Office, as Instrument No. 2018-  
4 0095668. The Board of Supervisors hereby approves and ratifies said map and the boundaries of the  
5 Community Facilities District which are incorporated herein and made a part hereof.

6           **Section 12.**       The annual appropriations limit, as defined by subdivision (h) of Section 8 of  
7 Article XIII B of the California Constitution, of the Community Facilities District is hereby established at  
8 \$4,000,000.

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

21           **Section 14.**       The Board of Supervisors hereby calls and schedules a special election for  
22 April 10, 2018, at 9:00 a.m. within and for the Community Facilities District on (i) the proposition with  
23 respect to the annual levy of special taxes within the Community Facilities District for the provision of  
24 authorized services to the Community Facilities District and (ii) the proposition with respect to establishing  
25 an appropriations limit for the Community Facilities District.

26           The propositions to be submitted to the voters of the Community Facilities District at such special  
27 election shall be as follows:  
28

1        Proposition A: Shall special taxes be levied annually on taxable property within Community  
2        Facilities District No. 17-6M (Amberley) of the County of Riverside to fund, pay for, and finance  
3        authorized lighting and maintenance services for streets, roads, parks, parkways and open space (as  
4        specified and reflected in the Resolution of Intention, the Resolution of Formation, and the Rate and  
5        Method of Apportionment of Special Tax) and to pay expenses incidental thereto and incidental to  
6        the levy and collection of the special taxes, so long as the special taxes are needed to fund such  
7        services, at the special tax rates and pursuant to the method of apportioning the special taxes set  
8        forth in Exhibit B to Resolution No. 2018-005 adopted by the Board of Supervisors of said County  
9        on February 27, 2018?

10  
11        Proposition B: Shall an appropriations limit, as defined by subdivision (h) of Section 8 of Article  
12        XIII B of the California Constitution, be established for Community Facilities District No. 17-6M  
13        (Amberley) of the County of Riverside in the amount of \$4,000,000?

14  
15        **Section 15.** Based on its findings that fewer than 12 registered voters reside within the  
16        boundaries of the Community Facilities District and that the election will be among landowner voters, the  
17        Board of Supervisors hereby appoints the Assistant Director of the Riverside County Economic  
18        Development Agency or his designee, or such other officer or employee as the Board shall designate, to  
19        serve as the election official (the "Election Official") for the election pursuant to Government Code Section  
20        53326.

21        **Section 16.** The procedures to be followed in conducting the special election on (i) the  
22        proposition with respect to the levy of special taxes on taxable property within the Community Facilities  
23        District to pay the costs of authorized services, and (ii) the proposition with respect to establishing an  
24        appropriations limit for the Community Facilities District in the amount of \$4,000,000 (the "Special  
25        Election") shall be as follows:

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

1 (b) Pursuant to applicable sections of the California Elections Code governing the conduct of  
2 mail ballot elections of counties, and in particular Division 4 (commencing with Section 4000) of that Code  
3 with respect to elections conducted by mail, the Election Official shall mail or deliver to each qualified  
4 elector an official ballot and shall also mail or deliver to all such qualified electors a ballot pamphlet and  
5 instructions to voter, including a sample ballot identical in form to the official ballot but identified as a  
6 sample ballot, a return identification envelope with prepaid postage thereon addressed to the Election  
7 Official for the returning of voted official ballots, and a copy of Resolution No. 2018-005.

8 (c) The official ballot to be mailed or delivered by the Election Official to each landowner-voter  
9 shall have printed or typed thereon the name of the landowner-voter and the number of votes to be voted  
10 by the landowner-voter and shall have appended to it a certification to be signed by the person voting the  
11 official ballot which shall certify that the person signing the certification is the person who voted the official  
12 ballot, and if the landowner-voter is other than a natural person, that he or she is an officer of or other person  
13 affiliated with the landowner-voter entitled to vote such official ballot, that he or she has been authorized  
14 to vote such official ballot on behalf of the landowner-voter, that in voting such official ballot it was his or  
15 her intent, as well as the intent of the landowner-voter, to vote all votes to which the landowner-voter is  
16 entitled based on its land ownership on the propositions set forth in the official ballot as marked thereon in  
17 the voting square opposite each such proposition, and further certifying as to the acreage of the landowner-  
18 voter's land ownership within the Community Facilities District.

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

26 (e) The information to voter form to be mailed or delivered by the Election Official to the  
27 landowner-voters shall inform them that the official ballots shall be returned to the Election Official  
28 properly voted as provided thereon and with the certification appended thereto properly completed and

1 signed in the sealed return identification envelope with the certification thereon completed and signed and  
2 all other information to be inserted thereon properly inserted by 5:00 p.m. on the date of the Special  
3 Election; provided that the election shall be closed before such hour if the Election Official determines that  
4 all of the qualified voters have voted.

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

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

13 **Section 17.** If two-thirds (2/3) of the votes cast within the Community Facilities District  
14 upon the question of levying the special tax are in favor of the levy of that tax, as determined by the Board  
15 of Supervisors after the canvass of the returns of such election, the Legislative Body may levy such special  
16 taxes within the territory of the Community Facilities District in the amounts and for the purposes as  
17 specified in this Resolution, the Special Tax Ordinance (to be adopted), and the Rate and Method of  
18 Apportionment, except that such special tax may be levied at a rate lower than the amount specified therein.

19 **Section 18.** The Board of Supervisors hereby determines and finds that all proceedings  
20 up to and including the adoption of this Resolution were valid and in conformity with the requirements of  
21 the Act. In accordance with Section 53325.1 of the California Government Code, such finding shall be  
22 final and conclusive.

23 **Section 19.** The Board of Supervisors finds and determines that the establishment of the  
24 Community Facilities District is not a project for purposes of the California Environmental Quality Act and  
25 is exempt from that Act.

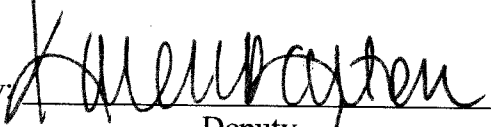
26 **Section 20.** The officers of the County are, and each of them is, hereby authorized and  
27 directed to do any and all things, and to execute and deliver any and all documents which said officers may  
28 deem necessary or advisable in order to accomplish the purposes of this Resolution and not inconsistent

1 with the provisions hereof.

2 **ADOPTED, SIGNED AND APPROVED** this 10th day of April, 2018, by the Board of  
3 Supervisors of the County of Riverside.

4  
5  
6   
7 Chairman of the Board of Supervisors

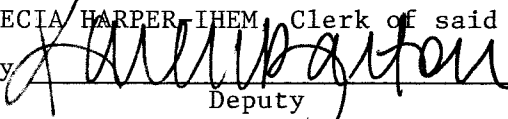
8 ATTEST:  
9 Kecia Harper-Ihem  
10 Clerk to the Board of Supervisors

11 By   
12 Deputy

13 ROLL CALL:

14 Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley  
15 Nays: None  
16 Absent: None

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

19 KECIA HARPER-IHEM, Clerk of said Board  
20 By   
21 Deputy

1 **EXHIBIT A**

2 **SERVICES AND INCIDENTAL EXPENSES**

3 **I. Services**

4 The types of services to be financed by the Community Facilities District are (i) Maintenance,  
5 administration and inspection of the stormwater facilities and BMPs including water quality basins, fossil  
6 filters, basin forebays, and any other NPDES/WQMP/BMP related devices as approved by the CFD. The  
7 maintenance may include, but is not limited to drainage systems, weed control and other abatements,  
8 repair/replacement and inspection. Inspection is inclusive of scheduling, travel time, visual inspection  
9 process and procedures, GPS location recording, reporting by device, annual reporting, visual inspection  
10 for functionality, vegetated as designed, irrigation is complete and in working order, noting any of the  
11 following: any deficiencies, erosion, trash, silt, sediment, structural deficiencies. Maintenance is inclusive  
12 of repair or replacing any of the items noted as deficient or needing to be corrected to not be deficient.  
13 Administration is inclusive of quality assurance and control of inspection and maintenance, general contract  
14 administration, including phone calls and procurement of goods and services (ii) Street lighting  
15 maintenance including energy charges, operation, maintenance, and administrative costs of street lighting  
16 located within the surrounding area of the CFD (iii) landscaping improvements that may include, but not  
17 limited to all landscaping material and facilities within the CFD. These improvements include turf, ground  
18 cover, shrubs, trees, plants, irrigation and drainage systems, ornamental lighting masonry walls or other  
19 fencing.

20 **II. Incidental Expenses**

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

- 22 A. The cost associated with the creation of the Community Facilities District, determination  
23 of the amount of taxes, collection of taxes, including litigation expenses, if any, costs for  
24 processing payment of taxes, or other administrative costs otherwise incurred in order to  
25 carry out the authorized purposes of the Community Facilities District; and  
26 B. Any other expenses incidental to the performance and inspection of the authorized  
27 Services.  
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**EXHIBIT B**  
**PROPOSED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

[Please see attached.]

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR  
COMMUNITY FACILITIES DISTRICT 17-6M (AMBERLEY)  
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) 17-6M (Amberley). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing in Fiscal Year 2018-2019, 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, 2019.

**“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 17-6M (Amberley) 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 2018. 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 \$133,176 for the Base Year. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2019, 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: certain (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) 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 the CFD was conditioned to maintain.

**“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 2018-2019, 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 2018-2019**

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$4,736
2	Multi-family Residential Property	Acre	\$9,811
3	Non-Residential Property	Acre	\$9,811

(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, 2019, 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, 2019, 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 \$9,811 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2019, 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 2018-2019 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.




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

I, Suzanne Holland, Assistant Director of the County of Riverside Economic Development Agency (the "County"), hereby certify as follows:

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

(b) Pursuant to California Government Code Section 53326(a), I do hereby concur in the holding of a special election on Tuesday, April 10, 2018, for the purpose of submitting to the qualified electors of proposed Community Facilities District No. 17-6M (Amberley) of the County of Riverside (the "District") the proposition to levy a special tax within the District and to establish an appropriations limit for the District, as provided in Resolution No. 2018-005, proposed to be adopted by the Riverside County Board of Supervisors on April 10, 2018.

Dated: 3/13, 2018



**SUZANNE HOLLAND**  
Election Official

P.O. Box 1180 • Riverside, California • 92502 • T: 951.955.8911 • F: 951.955.6686

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Graffiti Abatement  
Housing  
Housing Authority  
Maintenance  
Marketing  
Military & Defense Services

Parking  
Project Management  
Real Property  
Workforce Development





March 13, 2018

Riverside County Registrar of Voters  
Attn: Steve Perrotte  
2724 Gateway Drive  
Riverside, CA 92507

RE: Qualified Voter Certification

Dear Mr. Perrotte,

Please provide a certification letter detailing the list of qualified voters residing within the proposed boundaries of Community Facilities District (CFD) 17-6M (Amberley). The attached page lists the assessor parcel numbers associates with the CFD as well as the boundary map for further clarification. Please include the associated Situs address and mailing address for each qualified voter.

Please invoice EDA directly for the appropriate cost of service. If you have any questions or require additional information, please feel free to call me at 951-955-3212.

Sincerely,

Leni Zarate  
Special Districts Administrator

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**REBECCA SPENCER**  
Registrar of Voters



**ART TINOCO**  
Assistant Registrar of Voters

---

**REGISTRAR OF VOTERS**  
COUNTY OF RIVERSIDE

March 14, 2018

County of Riverside EDA  
Attn: Leni Zarate  
P.O. Box 1180  
Riverside, CA 92502

Enclosed, per your request, is the Certificate of the Registrar of Voters certifying to the number of registered voters residing within the proposed boundary of CFD No. 17-6M (Amberley), of the County of Riverside.

Also enclosed is Invoice No. 2450 for \$35.00 to cover the cost of the certification. Please let us know if you have any further requirements.

Sincerely,

**Rebecca Spencer**  
Registrar of Voters

By:   
**Christopher Neubauer**  
Chief Deputy Registrar of Voters



County of Riverside  
 Registrar of Voters  
 2724 Gateway Drive  
 Riverside CA 92507

(951) 486-7340

# Invoice

Number 2450

Date 3/14/2018

Bill To  
 County of Riverside EDA  
 Attn: Leni Zarate  
 P.O. Box 1180  
 Riverside, CA, 92502

Ship To

Description	Amount
Certificate of the Registrar of Voters for CFD No. 17-6M (Amberley), of the County of Riverside.	\$35.00

Amount Paid \$0.00

Amount Due \$35.00

Please return 1 copy of the invoice with your payment.  
 Make your check payable to the Registrar of Voters.  
 Net payment due 30 days after invoice date.  
 Any questions regarding this invoice please call (951) 486-7340. Thank you!

Total \$35.00

0 - 30 days	31 - 60 days	61 - 90 days	> 90 days	Total
\$35.00	\$0.00	\$0.00	\$35.00	\$70.00



**REBECCA SPENCER**  
Registrar of Voters

**ART TINOCO**  
Assistant Registrar of Voters

**REGISTRAR OF VOTERS**  
**COUNTY OF RIVERSIDE**

**CERTIFICATE OF REGISTRAR OF VOTERS**

State of California    )  
                                  ) ss  
County of Riverside    )

I, **Rebecca Spencer**, Registrar of Voters of said County, hereby certify that:

(A) I have been furnished a map describing the proposed boundary of Community Facilities District No. 17-6M (Amberley), of the County of Riverside, State of California;

(B) On March 14, 2018, I conducted, or caused to be conducted, a review of the voter registration records of the County of Riverside for the purpose of determining the number of voters registered to vote within the proposed boundary of Community Facilities District No. 17-6M (Amberley), of the County of Riverside.

(C) There are 0 registered voters residing within the proposed boundary of Community Facilities District No. 17-6M (Amberley), of the County of Riverside.

IN WITNESS WHEREOF, I have executed this Certificate on this 14th day of March 2018.

**Rebecca Spencer**  
Registrar of Voters

By: 

**Christopher Neubauer**  
Chief Deputy Registrar of Voters

# COMMUNITY FACILITIES DISTRICT

Dated: October 2017

CFD 17-6M  
**(AMBERLEY)**

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**AGENCY: RIVERSIDE COUNTY ECONOMIC DEVELOPMENT AGENCY**

**PROJECT: COMMUNITY FACILITIES DISTRICT  
17-6M (AMBERLEY)  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

## **COMMUNITY FACILITIES DISTRICT REPORT**

### **A. INTRODUCTION**

This Community Facilities District (CFD) shall consist of all parcels of land with the residential subdivision known as Tract 31199. The services to be provided by CFD 17-6M (Amberley) include: (i) Maintenance, administration and inspection of the stormwater facilities and BMP's 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) 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.

The CFD is located within the unincorporated area of the County of Riverside and is generally located north of Orchard View Lane, east of La Sierra Ave. At full development, this CFD is projected to include 15 assessable single family residential lots/units. Refer to Appendix B, Boundary Map of this Report for the location of this CFD.

The Maximum Special Taxes within the CFD have been established to pay for these services up to \$4,736 per taxable unit per year for Residential Property and \$9,811 per acre per year for Multi-family Residential and Non-Residential Property (as defined in the Rate and Method of Apportionment attached in Appendix A). This amount shall be increased based upon the percentage change in the Consumer Price Index, with a maximum annual increase of six percent (6%) and a minimum increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.

### **B. BACKGROUND**

**WHEREAS**, the Board of Supervisors of the County of Riverside, State of California (Board), did, pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Division 2 of Title 5 of the California Government Code (Act), on February 27, 2018, adopt Resolution No. 2018-005 (Resolution) expressly ordering the preparation and filing of a written Report for a proposed Community Facilities District (Report). This Community Facilities District shall be referred to as County of Riverside Community Facilities District 17-6M (Amberley) (CFD); and,

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

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

**C. DESCRIPTION OF SERVICES**

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

**LIGHTING**

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

**LANDSCAPING**

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

**INCIDENTALS**

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

The services listed herein are representative of the types of services authorized to be financed by Community Facilities District No. 17-6M (Amberley). Detailed scope and limits of specific projects will be determined as appropriate, consistent with the standards of the County of Riverside. Addition, deletion or modification of descriptions of the services may be made consistent with the requirements of the Board of Supervisors of the County of Riverside, the Community Facilities District No. 17-6M (Amberley), and the Act.



**D. COST ESTIMATE**

1. The cost estimate, including incidental expenses, is approximately \$71,040 annually. The Maximum Special Taxes within the CFD have been established to pay for these services up to \$4,736 per taxable unit per year for Residential Property and \$9,811 per acre per year for Multi-family Residential and Non-Residential Property (as defined in the Rate and Method of Apportionment attached in Appendix A). This amount shall be increased based upon the percentage change in the Consumer Price Index, with a maximum annual increase of six percent (6%) and a minimum increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.
2. Pursuant to Section 53340 of the Act, the proceeds of any special tax levied and collected by CFD No. 17-6M (Amberley) may be used only to pay for the cost of providing authorized services and related incidental expenses. As defined by the Act, incidental expenses include, but are not limited to, the annual costs associated with determination of the amount of special taxes, collection of special taxes, payment of special taxes, or costs otherwise incurred in order to carry out the authorized purposes of the community facilities district. The incidental expenses associated with the annual administration of CFD No. 17-6M (Amberley) are initially estimated to be \$20,000. This amount shall be increased based upon the percentage change in the Consumer Price Index, with a maximum annual increase of six percent (6%) and a minimum increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.
3. The cost of the services shall include incidental expenses, including costs associated with formation of the CFD, determination of the amount of the special tax, collection of the special tax, payment of the special tax, costs incurred in order to carry out the authorized purposes of the CFD, and the costs of engineering, inspecting, coordinating, completing, planning and designing the services, including the costs of environmental evaluations.

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

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

Based upon the above, it is my opinion that the services being funded are those that will adequately meet the needs of the CFD and the estimated costs are fair and reasonable.

Dated this \_\_\_ of \_\_\_\_\_, 2018.

RIVERSIDE COUNTY

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SPECIAL DISTRICTS ADMINISTRATOR  
CFD 17-6M (AMBERLEY)  
COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA

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

1. The Rate and Method of Apportionment of the special tax is attached hereto as Appendix A (Rate and Method). The special tax will be collected in the same manner and at the same time as ad valorem property taxes and subject to the same penalties and provisions; however, the special tax may be collected at a different time or in a different manner if necessary for CFD No. 17-6M (Amberley) to meet its financial obligations as permitted by the Act.
2. All of the property located within CFD No. 17-6M (Amberley), unless exempt by the provisions of the Rate and Method of Apportionment for CFD No. 17-6M (Amberley), shall be taxed for the purpose of providing necessary services to the CFD. Pursuant to Section 53325.3 of the Act, the tax imposed “is a special tax and not a special assessment, and there is no requirement that the tax be apportioned on the basis of benefit to any property”. The special tax may be based on benefit received by property, the cost of maintaining facilities or authorized services available, or other reasonable basis as determined by the Board, although the special tax may not be apportioned on an ad valorem basis pursuant to Article XIII A of the California Constitution.

**F. PROPOSED BOUNDARIES**

The proposed boundaries of the CFD include those properties and parcels for which special taxes may be levied to pay for the costs and expenses of the services described above. The proposed CFD boundaries as of Fiscal Year 2017-2018 include the following assessor parcel number(s):

136120016-8

For details concerning the line and dimensions of the Assessor’s Parcel Numbers refer to Riverside County Assessor’s Maps.

If any parcel submitted for collection is identified by the County Auditor-Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel number (or numbers) will be identified and resubmitted to the County Auditor-Controller. The special tax amount to be levied and collected for the resubmitted parcel and/or new parcel number(s) shall be based on the method of apportionment as defined in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and the special tax rate rather than as a proportionate share of the original special tax.

A reduced scale map showing the boundaries of the CFD is provided as Appendix B. A full-scale map is on file with the Clerk of the Board of Supervisors of Riverside County and was recorded with Riverside County Recorder’s Office in Book 82 of Maps of Assessment and Community Facilities Districts at Page 27 on March 14, 2018. Document No. 2018-0095668.

**APPENDIX A**  
**RATE AND METHOD OF APPORTIONMENT**  
**17-6M (Amberley)**

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR  
COMMUNITY FACILITIES DISTRICT 17-6M (AMBERLEY)  
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) 17-6M (Amberley). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing in Fiscal Year 2018-2019, 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, 2019.

**“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 17-6M (Amberley) 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 2018. 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 \$133,176 for the Base Year. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2019, 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: certain (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) 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 the CFD was conditioned to maintain.



**“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 2018-2019, 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 2018-2019**

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$4,736
2	Multi-family Residential Property	Acre	\$9,811
3	Non-Residential Property	Acre	\$9,811

(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, 2019, 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, 2019, 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 \$9,811 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2019, 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 2018-2019 and for each following Fiscal Year, the Administrator shall levy the Special Tax on all Taxable Property until the amount of Special Tax equals the Special Tax Requirement in accordance with the following steps:

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

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

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

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

### **E. EXEMPTIONS**

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

**F. MANNER OF COLLECTION**

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

**G. APPEALS**

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

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

**H. TERM OF THE SPECIAL TAX**

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

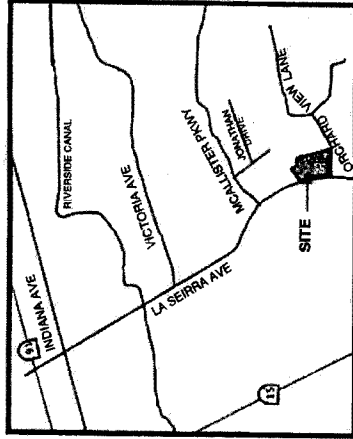
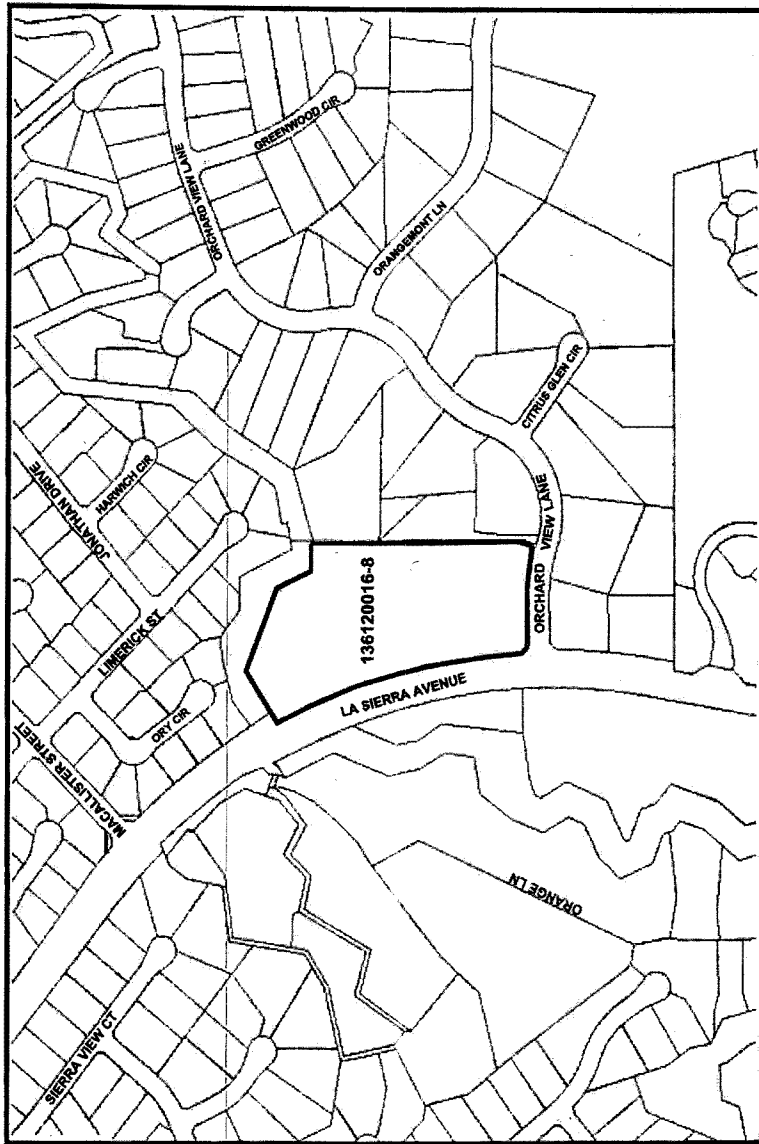
**APPENDIX B  
CFD BOUNDARY MAP FOR  
17-6M (Amberley)**

2018-0095668  
ORIGINAL

82 / 23

SHEET 1 OF 1

**PROPOSED BOUNDARY**  
**COMMUNITY FACILITIES DISTRICT 17-6M (AMBERLEY)**  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA  
SEC. 25, T.3S., R.6W.



**VICINITY MAP**

**Legend**  
□ Proposed Boundary

ASSESSOR PARCEL NUMBERS LOCATED WITHIN PROPOSED BOUNDARIES OF CFD 17-6M (AMBERLEY) AS OF FISCAL YEAR 2017-2018:

136120016-8

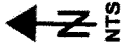
REFERENCE IS HEREBY MADE TO THE ASSESSOR MAPS OF THE COUNTY OF RIVERSIDE, FOR FISCAL YEAR 2017-2018, FOR AN EXACT DESCRIPTION OF THE LINES AND DIMENSIONS OF EACH LOT/PARCEL.

FILED IN THE OFFICE OF THE COUNTY CLERK OF RIVERSIDE, STATE OF CALIFORNIA, THIS 11 DAY OF February, 2018.  
*Debra D. Dwyer*  
CLERK OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT 17-6M (AMBERLEY) OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF SUPERVISORS AT A REGULAR MEETING THEREOF, HELD ON THE 22 DAY OF February, 2018, BY ITS RESOLUTION NO. 2018-0095668.  
*Debra D. Dwyer*  
CLERK OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE

Prepared By:  
**COUNTY OF RIVERSIDE**  
EDA, CCSD  
3403 Tenth Street, Ste. 400 Riverside, CA 92501  
951-855-8916 Phone

RECORDED THIS 14th DAY OF MARCH, 2018.  
AT THE HOUR OF 2:11 O'CLOCK P.M. IN BOOK 12 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 27 IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.  
FEE \$12 - DOCUMENT NO. 2018-0095668  
*Peter Aldana*  
DEPUTY CLERK-RECORDERS  
DEPUTY



CERTIFICATE OF MAILING

I, the undersigned, say that I am a citizen of the United States and am employed in the County of Riverside, am over the age of 18 years; and that I am readily familiar with this offices' practice of collection and processing correspondence for mailing. My business address is EDA CFD Administrator, 3403 10<sup>th</sup> St., Ste. 400, Riverside, CA 92501. Under this office's practice, mail would be deposited with the U.S. Postal Service on the same day with postage thereon fully prepaid at Riverside, California, in the ordinary course of business.

On March 15, 2018, I mailed a copy of the following documents:

Notice of Public Hearing to Landowner; Resolution No. 2018-005 and exhibits thereto by delivering a true copy thereof in a sealed, stamped, envelope(s) addressed as follows:

Riverside-Orchard View Lane 15, LLC  
110 N. Lincoln Ave., Ste. 100  
Corona, CA 92882

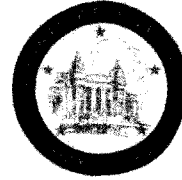
I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on March 15, 2018, at Riverside California.

  
\_\_\_\_\_  
Leni Zarate

CFD 17-6M (Amberley)

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



ITEM  
3.19  
(ID # 6034)

**MEETING DATE:**

Tuesday, February 27, 2018

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

**SUBJECT:** ECONOMIC DEVELOPMENT AGENCY (EDA): Adoption of Resolution 2018-005, Intention to Establish Proposed Maintenance Only, Community Facilities District to be Named Community Facilities District No. 17-6M (Amberley) of the County of Riverside to be Administered by the Economic Development Agency, Community and Cultural Services Division, Supervisorial District 1 [\$71,040 Ongoing Cost]; CFD 17-6M (Amberley)- 100% (Clerk to Set for Public Hearing April 10, 2018 @ 9:00 a.m. or as soon as possible thereafter - and to Advertise)

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

1. Adopt Resolution No. 2018-005 Resolution of the Board of Supervisors of the County of Riverside of Intention to establish a Community Facilities District (CFD) and to authorize the Levy of Special Taxes and setting the date and time for a Public Hearing thereon; and
2. Set a Public Hearing concerning the establishment of CFD 17-6M (Amberley) for 9:00 a.m. on April 10, 2018 and direct the Clerk of the Board to publish notice of the public hearing in accordance with California Government Code Section 53322.

**ACTION:** Policy, Clerk to Advertise, Set for Hearing

Robert Field, Assistant County Executive Officer/EDA 1/18/2018

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Jeffries, seconded by Supervisor Ashley and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended, and is set for public hearing Tuesday, April 10, 2018 at 9:00 a.m. or as soon as possible thereafter.

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley  
Nays: None  
Absent: None  
Date: February 27, 2018  
By: EDA, COB

Kecia Harper-Ihem  
Clerk of the Board  
By:   
3 P 19 July



**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	\$ 71,040	\$ 0	\$ 71,040
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> CFD 17-6M (Amberley) -100%			<b>Budget Adjustment:</b>	No
There are no General Funds used in this project			<b>For Fiscal Year:</b>	2018/19

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

**BACKGROUND:**

**Summary**

The State legislature enacted the Mello-Roos Community Facilities 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). Riverside Orchard View 15, LLC is the Developer of Tract 31199 and petitioned that the County of Riverside Economic Development Agency (EDA) assist them in forming a district for the County of Riverside (County) to cover the costs associated with the maintenance of public improvements within the proposed district and has submitted an application and formation deposit. A special tax is proposed to be levied on each individual parcel located within the boundary of the proposed CFD to fund the costs associated with 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) 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 within the CFD.

Approval of proposed Resolution 2018-005 by the Board of Supervisors is the initial step for forming the CFD and declares the intention of the Board of Supervisors, as required by the Mello-Roos Community Facilities Act of 1982, to levy a special tax to fund the service and maintenance

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STATE OF CALIFORNIA**

functions requested by the Developer. The Resolution also requires the Board of Supervisors to hold a public hearing and submit the formation of the proposed CFD No. 17-6M (Amberley) to the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

Each new CFD is created for a specific development or developments when similar 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 is annually placed on the tax roll for each Assessor Parcel Number (APN) noted in the Proposed Boundary Map, both attached herein.

The property owner (Riverside Orchard View 15, LLC) of Tract Map No. 31199 has petitioned the County to include their property into proposed Community Facilities District 17-6M (Amberley). The boundaries of CFD No. 17-6M (Amberley) will encompass the entire Tract Map No. 31199 which includes 15 single family dwelling units, none of which are currently occupied.

**Reference**

The CFD Rate and Method of Apportionment (RMA) are consistent with the Mello-Roos Community Facilities 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 special taxes within this proposed CFD after complying with the requirements of the Mello-Roos Community Facilities Act of 1982 and the provisions of Proposition 218 Right to Vote on Taxes Act. The formation of the proposed CFD adheres to Board Policy B-12 entitled "Land Secured Financing Districts" which was revised on January 27, 2015, to include "Service and Maintenance CFDs" to fund the ongoing maintenance of landscape, storm water, street lighting or other similar improvements and set goals and policies concerning CFDs.

**Impact on Residents and Businesses**

Only the parcels with Assessor Parcel Numbers within the proposed boundaries of the CFD which are represented by the proposed Boundary Map (inclusive of Tract 31199) are impacted by the proposed special tax. By setting up a special tax 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 declining public funding sources. By specifically collecting and using the special tax revenue within the boundary of the proposed CFD, there is a financial mechanism in place to insure the infrastructure is maintained. This CFD does not propose to fund the repayment of any bonds or bond obligations and is solely for the purposes of funding 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.

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STATE OF CALIFORNIA**

**SUPPLEMENTAL:**

**Additional Fiscal Information**

The proposed budget of \$71,040 for fiscal year 2018-19, as reflected in the Rate and Method of Apportionment, will result in a special tax of \$4,736 per taxable parcel. The annual special tax may be increased by the minimum of 2%, or a maximum of 6%, or by the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (CPI-U), as it stands as of March of each year over the base index for March of 2018.


**ATTACHMENTS:**

- Resolution No. 2018-005
- Proposed Boundary Map
- Rate and Method of Apportionment (RMA)
- Petition

RF:HM:SH:AJ:LZ

MT6034

  
Nehni Basika, Principal Management Analyst 2/20/2018

  
Gregory P. Priamos, Director County Counsel 2/1/2018

RECORDING REQUESTED BY AND WHEN RECORDED RETURN TO:

Clerk of the Board of Supervisors  
Riverside County  
EDA – Attn: Leni Zarate  
3403 10<sup>th</sup> Street, Ste. 400  
Riverside, CA 92501

**2018-0145808**

04/16/2018 03:31 PM Fee: \$ 111.00

Page 1 of 30

Recorded in Official Records  
County of Riverside  
Peter Aldana  
Assessor-County Clerk-Recorder



380

**NOTICE OF SPECIAL TAX LIEN**

**COUNTY OF RIVERSIDE COMMUNITY FACILITIES DISTRICT NO. 17-6M  
(AMBERLEY)**

Pursuant to the requirements of Section 3114.5 of the California Streets and Highways Code and the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Act"), the undersigned Clerk of the Board of Supervisors, County of Riverside, State of California, hereby gives notice (the "Notice") of the foregoing and that a lien to secure payment of a special tax is hereby imposed by the Board of Supervisors of the County of Riverside, State of California. The special tax secured by this lien is authorized to be levied for the purpose of providing the services, including incidental expenses, described in Exhibit A attached hereto and incorporated by this reference herein.

The special tax is authorized to be levied within the County of Riverside Community Facilities District No. 17-6M (Amberley) (the "District"), which has now been officially formed and the lien of special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with the Section 53330.5 of the Act.

The rate, method of apportionment, and manner of collection of the authorized special tax are as set forth in the rate and method of apportionment of the special tax (the "Rate and Method") attached hereto as Exhibit B and by this reference incorporated herein. The Rate and Method does not provide for prepayment of the special tax obligation.

Notice is further given that upon the recording of this Notice in the office of the County Recorder of the County of Riverside, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within the District, in accordance with Section 3115.5 of the California Streets and Highways Code.

The names of the owners and the assessor's tax parcel numbers of the real property included within the District are as set forth in Exhibit C attached hereto and by this reference made a part hereof.

Reference is made to the boundary map of the District recorded on March 14, 2018, in Book 82 of Maps of Assessment and Community Facilities Districts at Page 27 in the office of the County Recorder for the County of Riverside, State of California, as Document # 2018-0095668 which map is the final boundary map of the District.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the Maintenance CFD Administrator at the County of Riverside Economic Development Agency, 3403 10<sup>th</sup> Street, Suite 400, Riverside, CA 92501, phone 951-955-3212.

Dated: April 10, 201~~7~~<sup>8</sup>

By: Karen Batten  
Clerk of the Board of Supervisors

## EXHIBIT A

### DESCRIPTION OF SERVICES

The services (the "Services") described below are proposed to be financed by County of Riverside Community Facilities District No. 17-6M (Amberley) (the "CFD").

- (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) 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 within the CFD
- The cost associated with the creation of the Community Facilities District, determination of the amount of taxes, collection of taxes, including litigation expenses, if any, costs for processing payment of taxes, or other administrative costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District; and
- All other services necessary or useful for, or in connection with, the authorized Services listed above, including building a reserve fund for replacement.

## EXHIBIT B

### RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT 17-6M (AMBERLEY) 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) 17-6M (Amberley). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing in Fiscal Year 2018-2019, 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, 2019.

**“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 17-6M (Amberley) 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 2018. 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 \$133,176 for the Base Year. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2019, 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: certain (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) 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 the CFD was conditioned to maintain.

**“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 2018-2019, 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 2018-2019**

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$4,736
2	Multi-family Residential Property	Acre	\$9,811
3	Non-Residential Property	Acre	\$9,811

(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, 2019, 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, 2019, 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 \$9,811 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2019, 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 2018-2019 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.

**EXHIBIT C**

**NAMES OF THE OWNERS AND ASSESSOR'S PARCEL NUMBERS  
OF THE REAL PROPERTY WITHIN DISTRICT**

<b>Owner</b>	<b>Assessor's Parcel Numbers</b>
Riverside Orchard View Lane 15, LLC	136120016-8

# COMMUNITY FACILITIES DISTRICT

Dated: October 2017

CFD 17-6M  
(AMBERLEY)



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**AGENCY: RIVERSIDE COUNTY ECONOMIC DEVELOPMENT AGENCY**

**PROJECT: COMMUNITY FACILITIES DISTRICT  
17-6M (AMBERLEY)  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

## **COMMUNITY FACILITIES DISTRICT REPORT**

### **A. INTRODUCTION**

This Community Facilities District (CFD) shall consist of all parcels of land with the residential subdivision known as Tract 31199. The services to be provided by CFD 17-6M (Amberley) include: (i) Maintenance, administration and inspection of the stormwater facilities and BMP's 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) 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.

The CFD is located within the unincorporated area of the County of Riverside and is generally located north of Orchard View Lane, east of La Sierra Ave. At full development, this CFD is projected to include 15 assessable single family residential lots/units. Refer to Appendix B, Boundary Map of this Report for the location of this CFD.

The Maximum Special Taxes within the CFD have been established to pay for these services up to \$4,736 per taxable unit per year for Residential Property and \$9,811 per acre per year for Multi-family Residential and Non-Residential Property (as defined in the Rate and Method of Apportionment attached in Appendix A). This amount shall be increased based upon the percentage change in the Consumer Price Index, with a maximum annual increase of six percent (6%) and a minimum increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.

### **B. BACKGROUND**

**WHEREAS**, the Board of Supervisors of the County of Riverside, State of California (Board), did, pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Division 2 of Title 5 of the California Government Code (Act), on February 27, 2018, adopt Resolution No. 2018-005 (Resolution) expressly ordering the preparation and filing of a written Report for a proposed Community Facilities District (Report). This Community Facilities District shall be referred to as County of Riverside Community Facilities District 17-6M (Amberley) (CFD); and,

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

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

**C. DESCRIPTION OF SERVICES**

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

**LIGHTING**

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

**LANDSCAPING**

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

**INCIDENTALS**

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

The services listed herein are representative of the types of services authorized to be financed by Community Facilities District No. 17-6M (Amberley). Detailed scope and limits of specific projects will be determined as appropriate, consistent with the standards of the County of Riverside. Addition, deletion or modification of descriptions of the services may be made consistent with the requirements of the Board of Supervisors of the County of Riverside, the Community Facilities District No. 17-6M (Amberley), and the Act.

**D. COST ESTIMATE**

1. The cost estimate, including incidental expenses, is approximately \$71,040 annually. The Maximum Special Taxes within the CFD have been established to pay for these services up to \$4,736 per taxable unit per year for Residential Property and \$9,811 per acre per year for Multi-family Residential and Non-Residential Property (as defined in the Rate and Method of Apportionment attached in Appendix A). This amount shall be increased based upon the percentage change in the Consumer Price Index, with a maximum annual increase of six percent (6%) and a minimum increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.
2. Pursuant to Section 53340 of the Act, the proceeds of any special tax levied and collected by CFD No. 17-6M (Amberley) may be used only to pay for the cost of providing authorized services and related incidental expenses. As defined by the Act, incidental expenses include, but are not limited to, the annual costs associated with determination of the amount of special taxes, collection of special taxes, payment of special taxes, or costs otherwise incurred in order to carry out the authorized purposes of the community facilities district. The incidental expenses associated with the annual administration of CFD No. 17-6M (Amberley) are initially estimated to be \$20,000. This amount shall be increased based upon the percentage change in the Consumer Price Index, with a maximum annual increase of six percent (6%) and a minimum increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.
3. The cost of the services shall include incidental expenses, including costs associated with formation of the CFD, determination of the amount of the special tax, collection of the special tax, payment of the special tax, costs incurred in order to carry out the authorized purposes of the CFD, and the costs of engineering, inspecting, coordinating, completing, planning and designing the services, including the costs of environmental evaluations.

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

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

Based upon the above, it is my opinion that the services being funded are those that will adequately meet the needs of the CFD and the estimated costs are fair and reasonable.

Dated this \_\_\_ of \_\_\_\_\_, 2018.

RIVERSIDE COUNTY

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SPECIAL DISTRICTS ADMINISTRATOR  
CFD 17-6M (AMBERLEY)  
COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA

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

1. The Rate and Method of Apportionment of the special tax is attached hereto as Appendix A (Rate and Method). The special tax will be collected in the same manner and at the same time as ad valorem property taxes and subject to the same penalties and provisions; however, the special tax may be collected at a different time or in a different manner if necessary for CFD No. 17-6M (Amberley) to meet its financial obligations as permitted by the Act.
2. All of the property located within CFD No. 17-6M (Amberley), unless exempt by the provisions of the Rate and Method of Apportionment for CFD No. 17-6M (Amberley), shall be taxed for the purpose of providing necessary services to the CFD. Pursuant to Section 53325.3 of the Act, the tax imposed "is a special tax and not a special assessment, and there is no requirement that the tax be apportioned on the basis of benefit to any property". The special tax may be based on benefit received by property, the cost of maintaining facilities or authorized services available, or other reasonable basis as determined by the Board, although the special tax may not be apportioned on an ad valorem basis pursuant to Article XIII A of the California Constitution.

**F. PROPOSED BOUNDARIES**

The proposed boundaries of the CFD include those properties and parcels for which special taxes may be levied to pay for the costs and expenses of the services described above. The proposed CFD boundaries as of Fiscal Year 2017-2018 include the following assessor parcel number(s):

136120016-8

For details concerning the line and dimensions of the Assessor's Parcel Numbers refer to Riverside County Assessor's Maps.

If any parcel submitted for collection is identified by the County Auditor-Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel number (or numbers) will be identified and resubmitted to the County Auditor-Controller. The special tax amount to be levied and collected for the resubmitted parcel and/or new parcel number(s) shall be based on the method of apportionment as defined in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and the special tax rate rather than as a proportionate share of the original special tax.

A reduced scale map showing the boundaries of the CFD is provided as Appendix B. A full-scale map is on file with the Clerk of the Board of Supervisors of Riverside County and was recorded with Riverside County Recorder's Office in Book 82 of Maps of Assessment and Community Facilities Districts at Page 27 on March 14, 2018. Document No. 2018-0095668.

**APPENDIX A  
RATE AND METHOD OF APPORTIONMENT  
17-6M (Amberley)**

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR  
COMMUNITY FACILITIES DISTRICT 17-6M (AMBERLEY)  
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) 17-6M (Amberley). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing in Fiscal Year 2018-2019, 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, 2019.

**“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 17-6M (Amberley) 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 2018. 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 \$133,176 for the Base Year. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2019, 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: certain (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) 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 the CFD was conditioned to maintain.

**“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 2018-2019, 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 2018-2019**

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	<b>Single Family Property</b>	D/U	<b>\$4,736</b>
2	<b>Multi-family Residential Property</b>	Acre	<b>\$9,811</b>
3	<b>Non-Residential Property</b>	Acre	<b>\$9,811</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, 2019, 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, 2019, 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 \$9,811 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2019, 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 2018-2019 and for each following Fiscal Year, the Administrator shall levy the Special Tax on all Taxable Property until the amount of Special Tax equals the Special Tax Requirement in accordance with the following steps:

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

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

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

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

### **E. EXEMPTIONS**

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

**F. MANNER OF COLLECTION**

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

**G. APPEALS**

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

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

**H. TERM OF THE SPECIAL TAX**

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

**APPENDIX B  
CFD BOUNDARY MAP FOR  
17-6M (Amberley)**



**EXHIBIT C**

**NAMES OF THE OWNERS AND ASSESSOR'S PARCEL NUMBERS  
OF THE REAL PROPERTY WITHIN DISTRICT**

<b>Owner</b>	<b>Assessor's Parcel Numbers</b>
Riverside Orchard View Lane 15, LLC	136120016-8