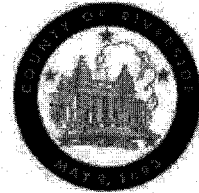


**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM
3.2
(ID # 8501)

MEETING DATE:

Tuesday, January 15, 2019

FROM : ECONOMIC DEVELOPMENT AGENCY (EDA):

SUBJECT: ECONOMIC DEVELOPMENT AGENCY (EDA): Community Facilities District No. 18-1M (Tramonte) of the County of Riverside; ADOPTION OF ORDINANCE NO. 945, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities District No. 18-1M (Tramonte); Exempt from CEQA, District 1 [\$172,368 On-going Cost] CFD 18-1M (Tramonte)– 100% (Clerk to file Notice of Exemption; Clerk to Publish and Post)

RECOMMENDED MOTION: That the Board of Supervisors:

1. Find that the adoption of Ordinance No. 945 is exempt from the California Environmental Quality Act pursuant to State CEQA Guidelines Section 15378, Section 15301 (Existing Facilities), and Section 15061(b)(3) (the Common Sense Exemption);
2. Waive further reading of and adopt Ordinance No. 945 authorizing the levy of a special tax within Community Facilities District No. 18-1M (Tramonte) of the County of Riverside;
3. Direct the Clerk of the Board to file a Notice of Exemption with the County Clerk for posting upon approval; and
4. Direct the Clerk of the Board to publish a summary and post a copy of Ordinance No. 945 pursuant to Government Code Section 25124.

ACTION: Policy

Robert Field, Assistant County Executive Officer/ECD 12/26/2018

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended and that Ordinance 945 is adopted with waiver of the reading.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: January 15, 2019
xc: EDA, MC, COB

Kecia Harper
Clerk of the Board
By Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 172,368	\$ 0	\$172,368
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: CFD 18-1M (Tramonte) 100%			Budget Adjustment: No	
			For Fiscal Year: 2019-20	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

The State Legislature enacted the Mello-Roos Act of 1982 to assist public agencies in financing certain capital improvements, public services, and maintenance activities. On January 27, 2015, the Board 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 (CFDs).

City Ventures Homebuilding, LLC is the Developer of Tract Map No. 36475 (Developer) and requested that the County form a CFD to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 18-1M (Tramonte) will encompass the entire Tract Map No. 36475, which is projected to include 171 assessable single family dwelling units.

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

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

On June 19, 2018, the County of Riverside Board of Supervisors approved agenda item 3.11 Resolution No. 2018-107, a resolution of intention as the initial step for forming the CFD and declared the intention of the Board of Supervisors as required by the Mello-Roos Act of 1982 to levy a special tax to fund the service and maintenance functions requested by the Developer.

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

On July 31, 2018, per agenda item 9.3, the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2018-129, the Resolution of Formation of the CFD, which also authorized the levy of a special tax within the CFD subject to voter approval during a duly called election held that same day.

On October 30, 2018, per agenda item 3.7, the Board of Supervisors adopted Resolution No. 2018-182 declaring the results of the election regarding the proposed special tax and finding that 100% of the votes cast were in favor of the levy of the special tax. In addition, the Board introduced Riverside County Ordinance No. 945 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters. By today's action, the Board will formally adopt the special tax ordinance and levy the special tax.

Pursuant to CEQA, the ordinance was reviewed and determined to be exempt from CEQA pursuant to State CEQA Guidelines Section 15378, Section 15301, Class 1 – Existing facilities and Section 15061(b)(3) – Common Sense Exemption. The adoption of the ordinance is limited to the creation of a special tax ordinance to provide an alternative mechanism for financing maintenance activities involving the operation, maintenance, repair and minor alteration of existing public or private structures, facilities, mechanical equipment or topographical features, involving no expansion of use. The adoption of the ordinance would not result in direct impacts to the physical environment or reasonably foreseeable indirect effects, as it would not include any changes to the existing land use or a physical degradation of the property,

County Counsel has approved the ordinance as to form.

Impact on Residents and Businesses

The voters within the CFD have voted to authorize the special tax levied by Riverside County Ordinance No. 945 on real property within the CFD to provide funds for authorized maintenance and service activities. The property owners within the CFD will be favorably impacted by the levy of the special tax and the associated maintenance and service activities it funds.

ATTACHMENTS:

- Riverside County Ordinance No. 945
- Notice of Exemption
- Clerk of the Board Posting

RF: HM: SH: AJ: LZ

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


Rohini Basava, Principal Management Analyst 1/7/2019


Gregory P. Priaplos, Director County Counsel 1/2/2019

1 c. Subsequent to said public hearing, the Board of Supervisors adopted
2 Resolution No. 2018-129 (the "Resolution of Formation"), establishing the District, authorizing the levy
3 of a special tax within the District to fund the Services, subject to voter approval, establishing an annual
4 appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election
5 for the District for July 31, 2018 on the propositions to levy a special tax within the District and to
6 establish an appropriations limit for the District.

7 d. Pursuant to the terms of the Resolution of Formation and the provisions of
8 the Act, said special election was held on July 31, 2018. Each of the propositions was approved by more
9 than two-thirds of the votes cast at said special election.

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

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

14 Section 3. AUTHORITY. This ordinance is adopted pursuant to Sections 53328 and
15 53340 of the California Government Code, which authorizes counties to adopt ordinances to levy special
16 taxes at the rate and in accordance with the method of apportionment specified in the resolution of
17 formation of the community facilities district.

18 Section 4. LEVY OF SPECIAL TAXES.

19 a. By the passage of this Ordinance, the Board of Supervisors hereby
20 authorizes and levies special taxes within the District pursuant to Sections 53328 and 53340 of the
21 Government Code, at the rate and in accordance with the method of apportionment (the "Rate and
22 Method") set forth in the Resolution of Formation and attached as Exhibit A hereto and made a part
23 hereof. The special taxes are hereby levied commencing in the fiscal year 2018-2019 and in each fiscal
24 year thereafter for the period necessary to satisfy the Special Tax Requirement (as defined in the Rate and
25 Method) and until action is taken by the Board of Supervisors, acting as the Legislative Body of the
26 District, to dissolve the District.

27 b. The Board of Supervisors, acting as the Legislative Body of the District, is
28 hereby authorized and directed each fiscal year to determine, or cause to be determined, the specific

1 special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property
2 within the District, in the manner and as provided in the Rate and Method.

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

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

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

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

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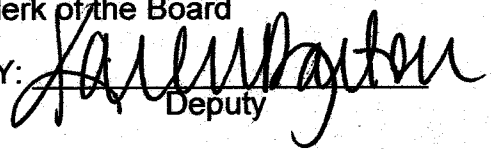
STATE OF CALIFORNIA)
)
COUNTY OF RIVERSIDE) ss

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said county held on January 15, 2019, the foregoing ordinance consisting of 7 Sections was adopted by the following vote:

AYES: Jeffries, Spiegel, Washington, Perez and Hewitt
NAYS: None
ABSENT: None

DATE: January 15, 2019

KECIA HARPER-IHEM
Clerk of the Board

BY: 
Deputy

SEAL

Item 3.2

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EXHIBIT A

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT 18-1M (TRAMONTE)
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) 18-1M (Tramonte). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing in Fiscal Year 2019-2020, shall be determined by the Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections B., C., and D., below. All of the real property within the CFD, unless exempted by law or by the provisions of Section E. below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

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

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

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

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

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

1
2 **"Assessor"** means the Assessor of the County.

3 **"Assessor's Parcel Map"** means an official map of the Assessor of the County designating
4 Parcels by Assessor's Parcel Number.

5 **"Assessor's Parcel Number"** means the number assigned to a lot or Parcel for purposes of
6 identification as determined from an Assessor Parcel Map or the applicable assessment roll.

7 **"Base Year"** means the Fiscal Year ending June 30, 2019.

8 **"Board"** means Riverside County Board of Supervisors, acting in its capacity as the legislative
9 body of the CFD.

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

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

15 **"CFD"** means Community Facilities District 18-1M (Tramonte) of the County of Riverside.

16 **"Consumer Price Index"** means the cumulative percentage increase in the Consumer Price
17 Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the Los
18 Angeles-Riverside-Orange County Area, as it stands in March of each year over the base index
19 of 2018. In the event this index ceases to be published, the Consumer Price Index shall be
20 another index as determined by the Administrator that is reasonably comparable to the
21 Consumer Price Index for the Los Angeles-Riverside-Orange County Area.

22 **"County"** means the County of Riverside, California.

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

27 **"Dwelling Unit" or "(D/U)"** means a residential unit that is used or intended to be used as a
28 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.

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

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

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

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

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

12 **"Parcel"** means a lot or parcel within the CFD shown on an Assessor's Parcel Map with an
13 assigned Assessor's Parcel Number valid as of July 1st for the Fiscal Year for which the Special
14 Tax is being levied.

15 **"Property Owners Association Property"** means all Parcels which have been conveyed,
16 dedicated to, or irrevocably offered for dedication to a property owner association, including any
17 master or sub-association, prior to April 1st preceding the Fiscal Year in which the Special Tax is
18 being levied.

19 **"Proportionately"** means for Parcels of Taxable Property that are (i) Developed Property, that
20 the ratio of the actual Special Tax levy to Maximum Special Tax is the same for all Parcels of
21 Developed Property, (ii) Approved Property, that the ratio of the actual Special Tax levy to the
22 Maximum Special Tax is the same for all Parcels of Approved Property, and (iii) Undeveloped
23 Property, Public Property or Property Owners Association Property, that the ratios of the actual
24 Special Tax levy per Acre to the Maximum Special Tax per Acre is the same for all Parcels of
25 Undeveloped Property, Public Property and Property Owners Association Property.

26 **"Public Property"** means all Parcels which, as of April 1st preceding the Fiscal Year in which
27 the Special Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned
28 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.

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

3 **“Special Tax Requirement”** means for each Fiscal Year, that amount required to: (i) pay the
4 estimated cost of Special Tax Services for such Fiscal Year as determined by the County; (ii)
5 fund the Special Tax Reserve Fund in an amount equal to the lesser of (a) an amount equal to
6 20% of the Special Tax Reserve Fund Requirement or (b) the amount needed to fund the
7 Special Tax Reserve Fund up to the Special Tax Reserve Fund Requirement, (iii) pay
8 Administrative Expenses; (iv) pay for anticipated Special Tax delinquencies based on actual
9 delinquencies from the prior Fiscal Year outstanding at the time the annual Special Tax levy is
10 determined; and (v) less a credit for funds available to reduce the annual Special Tax levy as
11 determined by the Administrator.

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

14 **“Special Tax Reserve Fund Requirement”** means an amount up to 150% of the anticipated
15 annual cost of Special Tax Services of \$258,544 for the Base Year. The Special Tax Reserve
16 Fund Requirement shall be increased annually, commencing July 1, 2019, based on the
17 percentage increase in the Consumer Price Index with a maximum annual increase of six
18 percent (6%) and a minimum annual increase of two percent (2%) of the amount in effect in the
19 previous Fiscal Year.

20 **“Special Tax Services”** i) Administration, inspection, and maintenance of all stormwater
21 facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all other
22 NPDES/WQMP/BMP related devices and structures as approved and accepted by the CFD.
23 Administration includes, but is not limited to, quality control and assurance of inspections and
24 maintenance, general contract management, scheduling of inspections and maintenance, and
25 general oversight of all NPDES/WQMP/BMP operations. Inspection includes, but is not limited
26 to, travel time, visual inspection process and procedures for functionality, GPS location
27 recording, assurance of proper vegetation, functioning irrigation, and citing any of the following:
28 operational or structural deficiencies, erosion, trash, silt and sediment build-up. Maintenance
includes, but is not limited to, repair or replacement of any deficiencies noted during inspection,
weed control and abatement, trash removal, and healthy upkeep of required plant materials. (ii)
Street lighting includes energy charges, operation, maintenance, and administration of street
lighting located within the designated boundaries of the CFD. (iii) Maintenance of landscaped
improvements in the public right of way to include plant and tree material, irrigation systems,
decomposed granite trail systems, graffiti abatement, and vinyl fence repair and replacement.

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

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

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

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

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

2 Each Fiscal Year, commencing with Fiscal Year 2019-2020, all Parcels of Taxable Property
3 shall be classified as either Developed Property, Approved Property, Undeveloped Property,
4 Public Property or Property Owners Association Property, and subject to the levy of Special
5 Taxes in accordance with this Rate and Method of Apportionment as determined pursuant to
6 Sections C. and D.

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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.

8 **C. MAXIMUM SPECIAL TAX RATES**

9 **1. Developed Property**

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

13 **TABLE 1**
14 **Maximum Special Tax Rates for Developed**
15 **Property for Fiscal Year 2019-2020**

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$1,008
2	Multi-family Residential Property	Acre	\$1,366
3	Non-Residential Property	Acre	\$1,366

20
21 (a) **Increase in the Maximum Special Tax**

22 On each July 1, following the Base Year, the Maximum Special Tax, identified in Table 1,
23 above, shall be increased annually, commencing July 1, 2019, based on the percentage
24 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.

25 (b) **Multiple Land Use Classes**

26 In some instances a Parcel of Developed Property may contain more than one Land Use
27 Class. The Maximum Special Tax that may be levied on such Parcel shall be the sum of
28 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

1 Parcel shall be allocated to each type of property based on the amount of Acreage
2 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.

3 **2. Approved Property**

4 The Maximum Special Tax for each Parcel of Approved Property shall be equal to the
5 product of the applicable Undeveloped Property Maximum Special Tax per Acre times
6 the Acreage of such Parcel; provided, however, for a Parcel of Approved Property that is
7 expected to become Single Family Property as reasonably determined by the
8 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
9 Parcel were already designated as Developed Property and classified as Single Family
Property.

10 The Maximum Special Tax for Approved Property shall be increased annually,
11 commencing July 1, 2019, based on the percentage increase in the Consumer Price
12 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.

13 **3. Undeveloped Property**

14 The Maximum Special Tax that may be levied and escalated for each Parcel classified as
15 Undeveloped Property shall be \$9,811 per Acre.

16 The Maximum Special Tax for Undeveloped Property shall be increased annually,
17 commencing July 1, 2019, based on the percentage increase in the Consumer Price
18 Index with a maximum annual increase of six percent (6%) and a minimum annual
19 increase of two percent (2%) of the corresponding Maximum Special Tax in effect in the
previous Fiscal Year.

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

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

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

25 Commencing with Fiscal Year 2019-2020 and for each following Fiscal Year, the
26 Administrator shall levy the Special Tax on all Taxable Property until the amount of
27 Special Tax equals the Special Tax Requirement in accordance with the following steps:
28

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

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

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

9 Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal
10 Year against any Parcel of Residential Property for which a Certificate of Occupancy has been
11 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.

12 **E. EXEMPTIONS**

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

15 **F. MANNER OF COLLECTION**

16 The Special Tax shall be collected in the same manner and at the same time as ordinary *ad*
17 *valorem* property taxes and shall be subject to the same penalties, the same procedure, sale
18 and lien priority in the case of delinquency; provided, however, that the Administrator may
19 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
20 covenant to foreclose and may actually foreclose on Parcels having delinquent Special Taxes
as permitted by the Act.

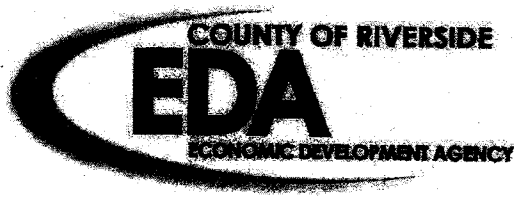
21 **G. APPEALS**

22 Any taxpayer may file a written appeal of the Special Tax on his/her Parcel(s) with the
23 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
24 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
25 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
26 credit to eliminate or reduce future Special Taxes on the appellant's Parcel(s). No refunds of
27 previously paid Special Taxes shall be made.

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

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

4 The Special Tax shall be levied annually in perpetuity unless terminated earlier by the County.
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Original Negative Declaration/Notice of Determination was routed to County Clerks for posting on.

1/15/18
Date

DB
Initial

NOTICE OF EXEMPTION

November 21, 2018

Project Name: County of Riverside, Economic Development Agency (EDA) Community Facilities District (CFD) No. 18-1M (Tramonte) of the County of Riverside; Adoption of Ordinance No. 945, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within the Tramonte CFD

Project Number: ED9150078

Project Location: County of Riverside, Community Facilities District No. 18-1M (Tramonte)
(See Attached Exhibit)

Description of Project: On January 27, 2015, the Board of Supervisors revised Board Policy B-12 entitled "Land Secured Financing Districts" to include "Service and Maintenance CFDs" to fund the ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD). As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with services for lighting and maintenance services for streets, roads, parks, parkways, and open space. The special tax is levied according to a Rate and Method of Apportionment which is developed with respect to the specific features of the particular development within the District and which is approved by the eligible voters and later adopted by ordinance. The special tax levy is annually placed on the tax roll for each Assessor Parcel Number noted in the CFD Boundary Map. City Ventures Homebuilding, LLC is the Developer of Tract 36475 and requested that the County form a CFD to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 18-1M (Tramonte) will encompass the entire Tract Map No. 36475 which is projected to include 171 assessable single family dwelling units. On June 19, 2018, the Board of Supervisors adopted Resolution 2018-107, a resolution of intention, as the initial step for forming the CFD and declaring the Board's intention to levy a special tax to fund the of Intention to establish a CFD for Tramonte in order to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance and service activities.

On July 31, 2018, the Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2018-129, the Resolution of Formation of the CFD which also authorized the levy of a special tax within the CFD subject to voter approval during a duly called election held that same day. On October 30, 2018, the Board of Supervisors adopted Resolution No. 2018-182 declaring the results of the election regarding the proposed special tax and finding that 100 percent of the votes cast were in favor of the levy of the special tax. In addition, the Board introduced Riverside County Ordinance No. 945 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters.

The Board of Supervisors is now proposing to formally adopt Riverside County Ordinance No. 945 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters. Riverside County Ordinance No. 945, which authorizes the levy of a special tax within the Tramonte CFD to fund services for maintenance and service activities, is identified as the proposed Project under the California Environmental Quality Act (CEQA). The Ordinance includes the creation of a funding mechanism to provide maintenance and service activities within the CFD. No expansion of an existing use will occur. No additional direct or indirect physical environmental impacts are anticipated from the provision of maintenance services identified in the Riverside County Ordinance No. 945.

JAN 15 2019 3.2

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

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

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

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

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

- **Section 15301 – Class 1 Existing Facilities Exemption:** This categorical exemption includes the operation, repair, maintenance, leasing, or minor alteration of existing public or private structures or facilities, provided the exemption only involves negligible or no expansion of the site's use. An Environmental Assessment (42652) was previously prepared and approved for the site which evaluated the effects of the development of 171 single-family homes within Tract 36475, which is the Tramonte CFD. This approved development represents the environmental baseline and existing conditions under CEQA, as it is a dependent condition for the Project, as proposed, to occur. The Project is limited to the maintenance of the approved development within the Tramonte CFD. The maintenance within the Tramonte CFD is consistent within the activities permitted under Section 15301 and would ensure that the area does not physically deteriorate and potentially result in blight. The continued maintenance would not require any expansion of public services and facilities beyond what was approved for development; therefore, the Project is exempt as it meets the scope and intent of the Class 1 Exemption identified in Section 15301, Article 19, Categorical Exemptions of the CEQA Guidelines.

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



ITEM
3.7
(ID # 8035)

MEETING DATE:

Tuesday, October 30, 2018

FROM : ECONOMIC DEVELOPMENT AGENCY (EDA):

SUBJECT: ECONOMIC DEVELOPMENT AGENCY (EDA): Receive and File the Statement of the Election Official, Adoption of a Resolution Declaring the Results of a Consolidated Special Election, Introduction of Ordinance No. 945 Authorizing the Levy of a Special Tax within the CFD 18-1M (Tramonte), District 1; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. With regard to the formation of Community Facilities District No. 18-1M (Tramonte) of the County of Riverside, receive and file the Statement of the Election Official regarding the Canvas of the Election for the Communities Facilities District;
2. Adopt Resolution No. 2018-182, a Resolution of the Board of Supervisors of the County of Riverside Declaring the Results of Consolidated Special Elections Within Community Facilities District No. 18-1M (Tramonte) of the County of Riverside; and
3. Introduce, read title and waive further reading of proposed Ordinance No. 945, An Ordinance of the County of Riverside Authorizing the Levy of a Special Tax within Community Facilities District No. 18-1M (Tramonte) of the County of Riverside.

ACTION: Policy

Robert Field, Assistant County Executive Officer/ECD

9/25/2018

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 and that the above Ordinance is approved as introduced with a waiver of reading.

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley
Nays: None
Absent: None
Date: October 30, 2018
xc: EDA, Co.Co., COB, Recorder

Kecia Harper-Ihem
Clerk of the Board

By:
Deputy

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

FINANCIAL DATA	Current Fiscal Year	Next Fiscal Year	Total Cost	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: CFD 18-1M (Tramonte) (100%)			Budget Adjustment:	No
			For Fiscal Year:	2019/2020

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). City Ventures Homebuilding, LLC is the Developer of Tract 36475 (Developer) 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 district. A special tax shall be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with services for street lights maintenance including energy charges, operation, maintenance, and administrative costs of streetlights, landscape maintenance, including streetscape which may include, but is not limited to, all landscaping materials such as ground cover, shrub, trees, plants, irrigation, trash removal, weed control, water costs, and other abatements, electricity, repair/replacement and inspection.

Each new CFD is created for a specific residential development or developments when facilities are requested to be maintained by the County. A special tax is levied according to a Rate and Method of Apportionment (RMA) developed to the specific features within that District, and a special tax levy is annually placed on the tax roll for each Assessor Parcel Number (APN) noted in the CFD Boundary Map. Developer has petitioned the County to include their property into Community Facilities District 18-1M (Tramonte). The boundaries of CFD 18-1M (Tramonte) will encompass the entire Tract Map 36475 and is projected to include 171 assessable single family dwelling units.

On June 19, 2018, the County of Riverside Board of Supervisors approved agenda item 3.11, Resolution No. 2018-107, a resolution of intention as the initial step for forming the CFD and declaring the intention of the Board of Supervisors as required by the Mello-Roos Act of 1982 to levy a special tax to fund the service and maintenance functions requested by the Developer. The Resolution also directed that the Board of Supervisors hold a public hearing and submit the

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

formation of the proposed CFD 18-1M (Tramonte) to the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

On July 31, 2018, per agenda item 9.3, the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2018-129, a Resolution of the Board of Supervisors of the County of Riverside of Formation of Community Facilities District 18-1M (Tramonte) of the County of Riverside, Authorizing the Levy of a Special Tax within Said District to Pay for Certain Landscaping and Street Lighting Services; Calling a Special Election to submit to the Respective Qualified Voters the Question of Levying Such Special Tax and Establishing an Appropriations Limit for Said District; and Designating the Election Official For Such Matters. Under the same agenda item, the required CFD report, Certificate of Registrar of Voters stating there are fewer than twelve registered voters, and Concurrence of Election Official in Date of Special Election were all received and filed.

The attached Statement of the Election Official regarding the Canvass of the Election declares the election results which were 169 'YES' votes for Proposition A and Proposition B as described in Section 14 of Resolution 2018-129 (Agenda Item 9.3 on 7/31/2018). Adoption of Proposed Resolution No. 2018-182 a Resolution of the Board of Supervisors of the County of Riverside will declare the results of the Consolidated Special Election within the boundary of Community Facilities District 18-1M (Tramonte). Proposed County Ordinance No. 945 would authorize and levy special taxes within boundary of Community Facilities District 18-1M (Tramonte).

Reference

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

Impact on Residents and Businesses

Only the parcels with Assessor Parcel Numbers (APN) within the boundaries of the CFD which are represented by the Recorded Boundary Map are impacted by the special tax. By setting up this mechanism for the maintenance of certain infrastructure required by the development, the County requires that the development pay for its maintenance impact, rather than the obligation falling upon public funding sources. By specifically collecting and using the special tax revenue within the boundary of the CFD, there is a financial mechanism in place to insure the infrastructure is maintained. This CFD does not propose to fund the repayment of any bonds or

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

bond obligations and is solely for the purposes of funding the maintenance of Developer installed and County required infrastructure, particularly landscaping and streetlights. The Developer shall and is obligated to provide disclosure statements to potential buyers which outline the associated tax rate of a new home.

SUPPLEMENTAL:

Additional Fiscal Information

1. The budget for fiscal year 2019-2020, as reflected in the Rate and Method of Apportionment, will result in a Maximum Special Tax of \$1,008 per taxable unit annually for a Residential Property and \$1,366 per acre annually for Multi-Family Residential and Non-Residential property (as defined in the Rate and Method of Apportionment attached as Exhibit A to the Ordinance). The Maximum Special Tax amount 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. There are no General Funds used in this project.

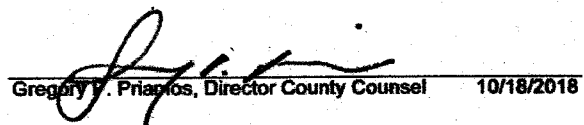
Contract History and Price Reasonableness

N/A

ATTACHMENTS:

- Recorded CFD Boundary Map (reference only)
- Statement of the Election Official regarding the Canvass of the Election for the CFD
- Resolution No. 2018-182
- Proposed Ordinance No. 945


Rohini Basak, Principal Management Analyst 10/22/2018


Gregory V. Priaplos, Director County Counsel 10/18/2018



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

KECIA HARPER-IHEM
Clerk of the Board of Supervisors

KIMBERLY A. RECTOR
Assistant Clerk of the Board

January 4, 2019

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

E-MAIL: legals@pe.com
TEL: (951) 368-9268

RE: SUMMARY OF ORDINANCE NO. 945

To Whom It May Concern:

Attached is a copy for publication in your newspaper for **One (1) Time on Wednesday, January 09, 2019.**

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

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

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

Thank you in advance for your assistance and expertise.

Sincerely,

Stephanie Cribbs

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

NOTICE BEFORE THE BOARD OF SUPERVISORS OF RIVERSIDE COUNTY

NOTICE IS HEREBY GIVEN that the following ordinance will be considered for adoption before the Board of Supervisors of Riverside County, California on its regular meeting on **Tuesday, January 15, 2019 at 9:00 am** or as soon as possible thereafter, to be held at the 1st Floor Board Chambers, County Administrative Center, 4080 Lemon Street, Riverside:

**SUMMARY OF ORDINANCE NO. 945
AN ORDINANCE OF THE COUNTY OF RIVERSIDE
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 18-1M
(TRAMONTE) OF THE COUNTY OF RIVERSIDE**

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 945 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), on June 19, 2018, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2018-107, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 18-1M (Tramonte) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized lighting and maintenance services for streets, roads, parks, parkways and open space (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 945 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on July 31, 2018 regarding the proposed levy of special taxes. Ordinance No. 945 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and to fund the cost of collecting and administering the special tax. Ordinance No. 945 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary *ad valorem* taxes and that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 945 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 945. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 945 takes effect immediately upon its adoption in accordance with Section 25123(c) of the Government Code.

Any person wishing to testify in support of or in opposition to the above-mentioned Ordinance, may do so in writing between the date of this notice and the public hearing; or, may appear and be heard at the time and place noted above. All written comments received prior to the public hearing will be submitted to the Board of Supervisors, and the Board of Supervisors will consider such comments, in addition to any oral testimony, before making a decision on Ordinance No. 725.15.

If you challenge the above ordinance in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the Board of Supervisors at, or prior to, the public hearing. Be advised that as a result of public hearing and the consideration of all public comment, written and oral, the Board of Supervisors may amend, in whole or in part, the proposed ordinance.

Alternative formats available upon request to individuals with disabilities. If you require reasonable accommodation, please contact Clerk of the Board at (951) 955-1063, at least 72 hours prior to the hearing.

Please send all written correspondence to: Clerk of the Board, 4080 Lemon Street, 1st Floor, Post Office Box 1147, Riverside, CA 92502-1147 or email cob@rivco.org

Dated: January 4, 2019

Kecia Harper-Ihem, Clerk of the Board
By: Stephanie Cribbs, Board Assistant



CALL (951) 368-9222
EMAIL: legal@pe.com

THE PRESS-ENTERPRISE

DATE	ORDER NUMBER	PO Number	PRODUCT	SIZE	Amount
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Invoice text: ORDINANCE NO. 945

Placed by: Stephanie Cribbs

Legal Advertising Memo Invoice

BALANCE DUE
431.60

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BILLING ACCOUNT NAME AND ADDRESS

REMITTANCE ADDRESS

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COUNTY OF RIVERSIDE
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CALIFORNIA NEWSPAPER PARTNERSHIP
dba The Press-Enterprise
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Colorado Springs, CO 80962-5210

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Riverside, CA 92507
951-684-1200
951-368-9018 FAX

**PROOF OF PUBLICATION
(2010, 2015.5 C.C.P)**

Publication(s): The Press-Enterprise

PROOF OF PUBLICATION OF

Ad Desc.: ORDINANCE NO. 945 /

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

01/09/2019

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

Date: January 09, 2019
At: Riverside, California



Legal Advertising Representative, The Press-Enterprise

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

Ad Number: 0011220445-01

P.O. Number:

Ad Copy:

NOTICE BEFORE THE BOARD OF SUPERVISORS OF RIVERSIDE COUNTY

NOTICE IS HEREBY GIVEN that the following ordinance will be considered for adoption before the Board of Supervisors of Riverside County, California on its regular meeting on **Tuesday, January 15, 2019 at 9:00 am** or as soon as possible thereafter, to be held at the 1st Floor Board Chambers, County Administrative Center, 4080 Lemon Street, Riverside:

SUMMARY OF ORDINANCE NO. 945 AN ORDINANCE OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 18-1M (TRAMONTE) OF THE COUNTY OF RIVERSIDE

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 945 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), on June 19, 2018, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2018-107, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 18-1M (Tramonte) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized lighting and maintenance services for streets, roads, parks, parkways and open space (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 945 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on July 31, 2018 regarding the proposed levy of special taxes. Ordinance No. 945 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and to fund the cost of collecting and administering the special tax. Ordinance No. 945 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary ad valorem taxes and that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 945 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 945. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 945 takes effect immediately upon its adoption in accordance with Section 25123(c) of the Government Code.

Any person wishing to testify in support of or in opposition to the above-mentioned Ordinance, may do so in writing between the date of this notice and the public hearing; or, may appear and be heard at the time and place noted above. All written comments received prior to the public hearing will be submitted to the Board of Supervisors, and the Board of Supervisors will consider such comments, in addition to any oral testimony, before making a decision on Ordinance No. 725.15.

If you challenge the above ordinance in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the Board of Supervisors at, or prior to, the public hearing. Be advised that as a result of public hearing and the consideration of all public comment, written and oral, the Board of Supervisors may amend, in whole or in part, the proposed ordinance.

Alternative formats available upon request to individuals with disabilities. If you require reasonable accommodation, please contact Clerk of the Board at (951) 955-1063, at least 72 hours prior to the hearing.

Please send all written correspondence to: Clerk of the Board, 4080 Lemon Street, 1st Floor, Post Office Box 1147, Riverside, CA 92502-1147 or email cob@rivco.org

Dated: January 4, 2019

Kecia Harper-Ihem, Clerk of the Board
By: Stephanie Cribbs, Board Assistant

1/09

SUMMARY OF ORDINANCE NO. 945
AN ORDINANCE OF THE COUNTY OF RIVERSIDE
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES
DISTRICT NO. 18-1M (TRAMONTE) OF THE COUNTY OF RIVERSIDE

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 945 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), on June 19, 2018, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2018-107, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 18-1M (Tramonte) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized lighting and maintenance services for streets, roads, parks, parkways and open space (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 945 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on July 31, 2018 regarding the proposed levy of special taxes. Ordinance No. 945 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and to fund the cost of collecting and administering the special tax. Ordinance No. 945 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary *ad valorem* taxes and that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 945 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 945. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 945 takes effect immediately upon its adoption in accordance with Section 25123(c) of the Government Code.

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1 c. Subsequent to said public hearing, the Board of Supervisors adopted
2 Resolution No. 2018-129 (the "Resolution of Formation"), establishing the District, authorizing the levy
3 of a special tax within the District to fund the Services, subject to voter approval, establishing an annual
4 appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election
5 for the District for July 31, 2018 on the propositions to levy a special tax within the District and to
6 establish an appropriations limit for the District.

7 d. Pursuant to the terms of the Resolution of Formation and the provisions of
8 the Act, said special election was held on July 31, 2018. Each of the propositions was approved by more
9 than two-thirds of the votes cast at said special election.

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

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

14 Section 3. AUTHORITY. This ordinance is adopted pursuant to Sections 53328 and
15 53340 of the California Government Code, which authorizes counties to adopt ordinances to levy special
16 taxes at the rate and in accordance with the method of apportionment specified in the resolution of
17 formation of the community facilities district.

18 Section 4. LEVY OF SPECIAL TAXES.

19 a. By the passage of this Ordinance, the Board of Supervisors hereby
20 authorizes and levies special taxes within the District pursuant to Sections 53328 and 53340 of the
21 Government Code, at the rate and in accordance with the method of apportionment (the "Rate and
22 Method") set forth in the Resolution of Formation and attached as Exhibit A hereto and made a part
23 hereof. The special taxes are hereby levied commencing in the fiscal year 2018-2019 and in each fiscal
24 year thereafter for the period necessary to satisfy the Special Tax Requirement (as defined in the Rate and
25 Method) and until action is taken by the Board of Supervisors, acting as the Legislative Body of the
26 District, to dissolve the District.

27 b. The Board of Supervisors, acting as the Legislative Body of the District, is
28 hereby authorized and directed each fiscal year to determine, or cause to be determined, the specific

1 special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property
2 within the District, in the manner and as provided in the Rate and Method.

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

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

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

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

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EXHIBIT A

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT 18-1M (TRAMONTE)
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) 18-1M (Tramonte). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing in Fiscal Year 2019-2020, shall be determined by the Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections B., C., and D., below. All of the real property within the CFD, unless exempted by law or by the provisions of Section E. below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

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

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

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

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

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

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

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

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

7 **“Base Year”** means the Fiscal Year ending June 30, 2019.

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

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

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

15 **“CFD”** means Community Facilities District 18-1M (Tramonte) of the County of Riverside.

16 **“Consumer Price Index”** means the cumulative percentage increase in the Consumer Price
17 Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the Los
18 Angeles-Riverside-Orange County Area, as it stands in March of each year over the base index
19 of 2018. In the event this index ceases to be published, the Consumer Price Index shall be
20 another index as determined by the Administrator that is reasonably comparable to the
21 Consumer Price Index for the Los Angeles-Riverside-Orange County Area.

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

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

27 **“Dwelling Unit” or “(D/U)”** means a residential unit that is used or intended to be used as a
28 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.

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

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

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

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

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

12 **"Parcel"** means a lot or parcel within the CFD shown on an Assessor's Parcel Map with an
13 assigned Assessor's Parcel Number valid as of July 1st for the Fiscal Year for which the Special
14 Tax is being levied.

15 **"Property Owners Association Property"** means all Parcels which have been conveyed,
16 dedicated to, or irrevocably offered for dedication to a property owner association, including any
17 master or sub-association, prior to April 1st preceding the Fiscal Year in which the Special Tax is
18 being levied.

19 **"Proportionately"** means for Parcels of Taxable Property that are (i) Developed Property, that
20 the ratio of the actual Special Tax levy to Maximum Special Tax is the same for all Parcels of
21 Developed Property, (ii) Approved Property, that the ratio of the actual Special Tax levy to the
22 Maximum Special Tax is the same for all Parcels of Approved Property, and (iii) Undeveloped
23 Property, Public Property or Property Owners Association Property, that the ratios of the actual
24 Special Tax levy per Acre to the Maximum Special Tax per Acre is the same for all Parcels of
25 Undeveloped Property, Public Property and Property Owners Association Property.

26 **"Public Property"** means all Parcels which, as of April 1st preceding the Fiscal Year in which
27 the Special Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned
28 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.

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

3 **“Special Tax Requirement”** means for each Fiscal Year, that amount required to: (i) pay the
4 estimated cost of Special Tax Services for such Fiscal Year as determined by the County; (ii)
5 fund the Special Tax Reserve Fund in an amount equal to the lesser of (a) an amount equal to
6 20% of the Special Tax Reserve Fund Requirement or (b) the amount needed to fund the
7 Special Tax Reserve Fund up to the Special Tax Reserve Fund Requirement, (iii) pay
8 Administrative Expenses; (iv) pay for anticipated Special Tax delinquencies based on actual
9 delinquencies from the prior Fiscal Year outstanding at the time the annual Special Tax levy is
10 determined; and (v) less a credit for funds available to reduce the annual Special Tax levy as
11 determined by the Administrator.

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

14 **“Special Tax Reserve Fund Requirement”** means an amount up to 150% of the anticipated
15 annual cost of Special Tax Services of \$258,544 for the Base Year. The Special Tax Reserve
16 Fund Requirement shall be increased annually, commencing July 1, 2019, based on the
17 percentage increase in the Consumer Price Index with a maximum annual increase of six
18 percent (6%) and a minimum annual increase of two percent (2%) of the amount in effect in the
19 previous Fiscal Year.

20 **“Special Tax Services”** i) Administration, inspection, and maintenance of all stormwater
21 facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all other
22 NPDES/WQMP/BMP related devices and structures as approved and accepted by the CFD.
23 Administration includes, but is not limited to, quality control and assurance of inspections and
24 maintenance, general contract management, scheduling of inspections and maintenance, and
25 general oversight of all NPDES/WQMP/BMP operations. Inspection includes, but is not limited
26 to, travel time, visual inspection process and procedures for functionality, GPS location
27 recording, assurance of proper vegetation, functioning irrigation, and citing any of the following:
28 operational or structural deficiencies, erosion, trash, silt and sediment build-up. Maintenance
includes, but is not limited to, repair or replacement of any deficiencies noted during inspection,
weed control and abatement, trash removal, and healthy upkeep of required plant materials. (ii)
Street lighting includes energy charges, operation, maintenance, and administration of street
lighting located within the designated boundaries of the CFD. (iii) Maintenance of landscaped
improvements in the public right of way to include plant and tree material, irrigation systems,
decomposed granite trail systems, graffiti abatement, and vinyl fence repair and replacement.

“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.

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

2 Each Fiscal Year, commencing with Fiscal Year 2019-2020, all Parcels of Taxable Property
3 shall be classified as either Developed Property, Approved Property, Undeveloped Property,
4 Public Property or Property Owners Association Property, and subject to the levy of Special
5 Taxes in accordance with this Rate and Method of Apportionment as determined pursuant to
6 Sections C. and D.

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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.

8 **C. MAXIMUM SPECIAL TAX RATES**

9 **1. Developed Property**

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

13 **TABLE 1**
14 **Maximum Special Tax Rates for Developed**
15 **Property for Fiscal Year 2019-2020**

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$1,008
2	Multi-family Residential Property	Acre	\$1,366
3	Non-Residential Property	Acre	\$1,366

20 (a) Increase in the Maximum Special Tax

21
22 On each July 1, following the Base Year, the Maximum Special Tax, identified in Table 1,
23 above, shall be increased annually, commencing July 1, 2019, based on the percentage
24 increase in the Consumer Price Index with a maximum annual increase of six percent
25 (6%) and a minimum annual increase of two percent (2%) of the Maximum Special Tax in
26 effect in the previous Fiscal Year.

27 (b) Multiple Land Use Classes

28 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

1 Parcel shall be allocated to each type of property based on the amount of Acreage
2 designated for each land use as determined by reference to the site plan approved for
3 such Parcel. The Administrator's allocation to each Land Use Class shall be final.

4 **2. Approved Property**

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

13 The Maximum Special Tax for Approved Property shall be increased annually,
14 commencing July 1, 2019, based on the percentage increase in the Consumer Price
15 Index with a maximum annual increase of six percent (6%) and a minimum annual
16 increase of two percent (2%) of the corresponding Maximum Special Tax in effect in the
17 previous Fiscal Year.

18 **3. Undeveloped Property**

19 The Maximum Special Tax that may be levied and escalated for each Parcel classified as
20 Undeveloped Property shall be \$9,811 per Acre.

21 The Maximum Special Tax for Undeveloped Property shall be increased annually,
22 commencing July 1, 2019, based on the percentage increase in the Consumer Price
23 Index with a maximum annual increase of six percent (6%) and a minimum annual
24 increase of two percent (2%) of the corresponding Maximum Special Tax in effect in the
25 previous Fiscal Year.

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

27 The Maximum Special Tax that may be levied and escalated for each Parcel classified as
28 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 2019-2020 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:

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

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

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

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

17 **E. EXEMPTIONS**

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

20 **F. MANNER OF COLLECTION**

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

28 **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.

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

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

4 The Special Tax shall be levied annually in perpetuity unless terminated earlier by the County.
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OFFICE OF
CLERK OF THE BOARD OF SUPERVISORS
1st FLOOR, COUNTY ADMINISTRATIVE CENTER
P.O. BOX 1147, 4080 LEMON STREET
RIVERSIDE, CA 92502-1147
PHONE: (951) 955-1060
FAX: (951) 955-1071

KECIA HARPER
Clerk of the Board of Supervisors

KIMBERLY A. RECTOR
Assistant Clerk of the Board

January 16, 2019

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

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

RE: ADOPTION OF SUMMARY OF ORDINANCE NO. 945

To Whom It May Concern:

Attached is a copy for publication in your newspaper for **ONE (1) TIME** on **Monday, January 21, 2019**.

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

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

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

Thank you in advance for your assistance and expertise.

Sincerely,

Stephanie Cribbs

Board Assistant to:
KECIA HARPER, CLERK OF THE BOARD

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

SUMMARY OF ORDINANCE NO. 945
AN ORDINANCE OF THE COUNTY OF RIVERSIDE
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT
NO. 18-1M (TRAMONTE) OF THE COUNTY OF RIVERSIDE

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 945 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), on June 19, 2018, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2018-107, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 18-1M (Tramonte) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized lighting and maintenance services for streets, roads, parks, parkways and open space (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 945 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on July 31, 2018 regarding the proposed levy of special taxes. Ordinance No. 945 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and to fund the cost of collecting and administering the special tax. Ordinance No. 945 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary *ad valorem* taxes and that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 945 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 945. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 945 takes effect immediately upon its adoption in accordance with Section 25123(c) of the Government Code.

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said County, held on **January 15, 2019**, the foregoing Ordinance consisting of seven (7) sections was adopted by said Board by the following vote:

AYES: Jeffries, Spiegel, Washington, Perez and Hewitt
NAYS: None
ABSENT: None

Kecia Harper, Clerk of the Board
By: Stephanie Cribbs, Board Assistant

THE PRESS-ENTERPRISE

DATE	ORDER NUMBER	PO Number	PRODUCT	SIZE	Amount
1/21/19	0011224486		PE Riverside	4 x 65 Li	338.00
Invoice text: Adoption of Ord. 945					
Placed by: Stephanie Cribbs					BALANCE DUE
					338.00

Legal Advertising Memo Invoice

SALES/CONTACT INFORMATION		ADVERTISER INFORMATION			
Nick Eller 951-368-9229		BILLING DATE	BILLED ACCOUNT NUMBER	ADVERTISER/CLIENT NUMBER	ADVERTISER/CLIENT NAME
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THE PRESS-ENTERPRISE

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338.00	0011224486	DUE UPON RECEIPT

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REMITTANCE ADDRESS

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

CALIFORNIA NEWSPAPER PARTNERSHIP
 dba The Press-Enterprise
 PO Box 65210
 Colorado Springs, CO 80962-5210

THE PRESS-ENTERPRISE

1825 Chicago Ave, Suite 100
Riverside, CA 92507
951-684-1200
951-368-9018 FAX

PROOF OF PUBLICATION (2010, 2015.5 C.C.P)

Publication(s): The Press-Enterprise

PROOF OF PUBLICATION OF

Ad Desc.: Adoption of Ord. 945 /

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

01/21/2019

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

Date: January 21, 2019
At: Riverside, California



Legal Advertising Representative, The Press-Enterprise

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

Ad Number: 0011224486-01

P.O. Number:

Ad Copy:

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

SUMMARY OF ORDINANCE NO. 945 AN ORDINANCE OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 18-1M (TRAMONTE) OF THE COUNTY OF RIVERSIDE

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 945 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), on June 19, 2018, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2018-107, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 18-1M (Tramonte) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized lighting and maintenance services for streets, roads, parks, parkways and open space (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 945 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on July 31, 2018 regarding the proposed levy of special taxes. Ordinance No. 945 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and to fund the cost of collecting and administering the special tax. Ordinance No. 945 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary ad valorem taxes and that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 945 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 945. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 945 takes effect immediately upon its adoption in accordance with Section 25123(c) of the Government Code.

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said County, held on January 15, 2019, the foregoing Ordinance consisting of seven (7) sections was adopted by said Board by the following vote:

AYES: Jeffries, Spiegel, Washington, Perez and Hewitt
NAYS: None
ABSENT: None

Kecia Harper, Clerk of the Board
By: Stephanie Cribbs, Board Assistant

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

SUMMARY OF ORDINANCE NO. 945
AN ORDINANCE OF THE COUNTY OF RIVERSIDE
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT
NO. 18-1M (TRAMONTE) OF THE COUNTY OF RIVERSIDE

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Ordinance No. 945 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on July 31, 2018 regarding the proposed levy of special taxes. Ordinance No. 945 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and to fund the cost of collecting and administering the special tax. Ordinance No. 945 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary *ad valorem* taxes and that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 945 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 945. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 945 takes effect immediately upon its adoption in accordance with Section 25123(c) of the Government Code.

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AYES: Jeffries, Spiegel, Washington, Perez and Hewitt
NAYS: None
ABSENT: None

Kecia Harper, Clerk of the Board
By: Stephanie Cribbs, Board Assistant

1/16-2/14/19
SM

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2019-1-141933

1 c. Subsequent to said public hearing, the Board of Supervisors adopted
2 Resolution No. 2018-129 (the "Resolution of Formation"), establishing the District, authorizing the levy
3 of a special tax within the District to fund the Services, subject to voter approval, establishing an annual
4 appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election
5 for the District for July 31, 2018 on the propositions to levy a special tax within the District and to
6 establish an appropriations limit for the District.

7 d. Pursuant to the terms of the Resolution of Formation and the provisions of
8 the Act, said special election was held on July 31, 2018. Each of the propositions was approved by more
9 than two-thirds of the votes cast at said special election.

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

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

14 Section 3. AUTHORITY. This ordinance is adopted pursuant to Sections 53328 and
15 53340 of the California Government Code, which authorizes counties to adopt ordinances to levy special
16 taxes at the rate and in accordance with the method of apportionment specified in the resolution of
17 formation of the community facilities district.

18 Section 4. LEVY OF SPECIAL TAXES.

19 a. By the passage of this Ordinance, the Board of Supervisors hereby
20 authorizes and levies special taxes within the District pursuant to Sections 53328 and 53340 of the
21 Government Code, at the rate and in accordance with the method of apportionment (the "Rate and
22 Method") set forth in the Resolution of Formation and attached as Exhibit A hereto and made a part
23 hereof. The special taxes are hereby levied commencing in the fiscal year 2018-2019 and in each fiscal
24 year thereafter for the period necessary to satisfy the Special Tax Requirement (as defined in the Rate and
25 Method) and until action is taken by the Board of Supervisors, acting as the Legislative Body of the
26 District, to dissolve the District.

27 b. The Board of Supervisors, acting as the Legislative Body of the District, is
28 hereby authorized and directed each fiscal year to determine, or cause to be determined, the specific

1 special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property
2 within the District, in the manner and as provided in the Rate and Method.

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

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

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

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

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

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

11 I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said County, held on
12 **January 15, 2019**, the foregoing Ordinance consisting of seven (7) sections was adopted by said
13 Board by the following vote:

14 AYES: Jeffries, Spiegel, Washington, Perez and Hewitt
15 NAYS: None
16 ABSENT: None

17 Kecia Harper, Clerk of the Board
18 By: Stephanie Cribbs, Board Assistant

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

19 By: _____
20 Chairman

21 ATTEST:
22 CLERK OF THE BOARD:
23 By: _____
24 Deputy

(SEAL)

25 APPROVED AS TO FORM
26 OCTOBER 16, 2018

27 By: _____
28 Michael Thomas
Deputy County Counsel

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

2
3 **“Assessor’s Parcel Map”** means an official map of the Assessor of the County designating
4 Parcels by Assessor’s Parcel Number.

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

7 **“Base Year”** means the Fiscal Year ending June 30, 2019.

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

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

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

15 **“CFD”** means Community Facilities District 18-1M (Tramonte) of the County of Riverside.

16 **“Consumer Price Index”** means the cumulative percentage increase in the Consumer Price
17 Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the Los
18 Angeles-Riverside-Orange County Area, as it stands in March of each year over the base index
19 of 2018. In the event this index ceases to be published, the Consumer Price Index shall be
20 another index as determined by the Administrator that is reasonably comparable to the
21 Consumer Price Index for the Los Angeles-Riverside-Orange County Area.

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

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

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

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

31 **“Final Map”** means a subdivision of property by recordation of a tract map, parcel map or lot
32 line adjustment, pursuant to the Subdivision Map Act (California Government Code Section
33 66410 *et seq.*) or recordation of a condominium plan pursuant to California Civil Code 1352 that
34 creates individual lots for which Building Permits may be issued without further subdivision.

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

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

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

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

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

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

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

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

26 **“Public Property”** means all Parcels which, as of April 1st preceding the Fiscal Year in which
27 the Special Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned
28 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.

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

3 **“Special Tax Requirement”** means for each Fiscal Year, that amount required to: (i) pay the
4 estimated cost of Special Tax Services for such Fiscal Year as determined by the County; (ii)
5 fund the Special Tax Reserve Fund in an amount equal to the lesser of (a) an amount equal to
6 20% of the Special Tax Reserve Fund Requirement or (b) the amount needed to fund the
7 Special Tax Reserve Fund up to the Special Tax Reserve Fund Requirement, (iii) pay
8 Administrative Expenses; (iv) pay for anticipated Special Tax delinquencies based on actual
9 delinquencies from the prior Fiscal Year outstanding at the time the annual Special Tax levy is
10 determined; and (v) less a credit for funds available to reduce the annual Special Tax levy as
11 determined by the Administrator.

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

14 **“Special Tax Reserve Fund Requirement”** means an amount up to 150% of the anticipated
15 annual cost of Special Tax Services of \$258,544 for the Base Year. The Special Tax Reserve
16 Fund Requirement shall be increased annually, commencing July 1, 2019, based on the
17 percentage increase in the Consumer Price Index with a maximum annual increase of six
18 percent (6%) and a minimum annual increase of two percent (2%) of the amount in effect in the
19 previous Fiscal Year.

20 **“Special Tax Services”** i) Administration, inspection, and maintenance of all stormwater
21 facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all other
22 NPDES/WQMP/BMP related devices and structures as approved and accepted by the CFD.
23 Administration includes, but is not limited to, quality control and assurance of inspections and
24 maintenance, general contract management, scheduling of inspections and maintenance, and
25 general oversight of all NPDES/WQMP/BMP operations. Inspection includes, but is not limited
26 to, travel time, visual inspection process and procedures for functionality, GPS location
27 recording, assurance of proper vegetation, functioning irrigation, and citing any of the following:
28 operational or structural deficiencies, erosion, trash, silt and sediment build-up. Maintenance
includes, but is not limited to, repair or replacement of any deficiencies noted during inspection,
weed control and abatement, trash removal, and healthy upkeep of required plant materials. (ii)
Street lighting includes energy charges, operation, maintenance, and administration of street
lighting located within the designated boundaries of the CFD. (iii) Maintenance of landscaped
improvements in the public right of way to include plant and tree material, irrigation systems,
decomposed granite trail systems, graffiti abatement, and vinyl fence repair and replacement.

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

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

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

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

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

2 Each Fiscal Year, commencing with Fiscal Year 2019-2020, all Parcels of Taxable Property
3 shall be classified as either Developed Property, Approved Property, Undeveloped Property,
4 Public Property or Property Owners Association Property, and subject to the levy of Special
5 Taxes in accordance with this Rate and Method of Apportionment as determined pursuant to
6 Sections C. and D.

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

10 **C. MAXIMUM SPECIAL TAX RATES**

11 **1. Developed Property**

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

15 **TABLE 1**
16 **Maximum Special Tax Rates for Developed**
17 **Property for Fiscal Year 2019-2020**

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$1,008
2	Multi-family Residential Property	Acre	\$1,366
3	Non-Residential Property	Acre	\$1,366

18 **(a) Increase in the Maximum Special Tax**

19 On each July 1, following the Base Year, the Maximum Special Tax, identified in Table 1,
20 above, shall be increased annually, commencing July 1, 2019, based on the percentage
21 increase in the Consumer Price Index with a maximum annual increase of six percent
22 (6%) and a minimum annual increase of two percent (2%) of the Maximum Special Tax in
23 effect in the previous Fiscal Year.

24 **(b) Multiple Land Use Classes**

25 In some instances a Parcel of Developed Property may contain more than one Land Use
26 Class. The Maximum Special Tax that may be levied on such Parcel shall be the sum of
27 the Maximum Special Tax that can be levied for each Land Use Class located on that
28 Parcel. For a Parcel that contains more than one Land Use Class, the Acreage of such

1 Parcel shall be allocated to each type of property based on the amount of Acreage
2 designated for each land use as determined by reference to the site plan approved for
3 such Parcel. The Administrator's allocation to each Land Use Class shall be final.

4 **2. Approved Property**

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

13 The Maximum Special Tax for Approved Property shall be increased annually,
14 commencing July 1, 2019, based on the percentage increase in the Consumer Price
15 Index with a maximum annual increase of six percent (6%) and a minimum annual
16 increase of two percent (2%) of the corresponding Maximum Special Tax in effect in the
17 previous Fiscal Year.

18 **3. Undeveloped Property**

19 The Maximum Special Tax that may be levied and escalated for each Parcel classified as
20 Undeveloped Property shall be \$9,811 per Acre.

21 The Maximum Special Tax for Undeveloped Property shall be increased annually,
22 commencing July 1, 2019, based on the percentage increase in the Consumer Price
23 Index with a maximum annual increase of six percent (6%) and a minimum annual
24 increase of two percent (2%) of the corresponding Maximum Special Tax in effect in the
25 previous Fiscal Year.

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

27 The Maximum Special Tax that may be levied and escalated for each Parcel classified as
28 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.**

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

30 Commencing with Fiscal Year 2019-2020 and for each following Fiscal Year, the
31 Administrator shall levy the Special Tax on all Taxable Property until the amount of
32 Special Tax equals the Special Tax Requirement in accordance with the following steps:
33
34
35
36
37
38

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

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

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

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

17 **E. EXEMPTIONS**

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

20 **F. MANNER OF COLLECTION**

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

28 **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.

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

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

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