

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



ITEM: 3.13
(ID # 11437)

MEETING DATE:

Tuesday, January 28, 2020

FROM: ECONOMIC DEVELOPMENT AGENCY (EDA):

SUBJECT: ECONOMIC DEVELOPMENT AGENCY (EDA): Receive and File the Statement of the Election Official, Adoption of Resolution No. 2020-004 Declaring the Results of a Consolidated Special Election, Introduction of Ordinance No. 955 Authorizing the Levy of a Special Tax within CFD 19-2M (Winchester Ranch) District 3; [\$0] (Clerk of the Board to Record Notice of Special Tax)

RECOMMENDED MOTION: That the Board of Supervisors:

1. With regard to the formation of Community Facilities District No. 19-2M (Winchester Ranch) 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. 2020-004, a Resolution of the Board of Supervisors of the County of Riverside Declaring the Results of Consolidated Special Elections Within Community Facilities District No. 19-2M (Winchester Ranch) of the County of Riverside;

ACTION:Policy

Robert Field, Assistant County Executive Officer/ECD 12/17/2019

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 Ordinance No. 955 is approved as introduced with waiver of the reading.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: January 28, 2020
xc: EDA, COB

Kecia R. Harper
Clerk of the Board

By:
Deputy

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

3. Introduce, read title and waive further reading of proposed Ordinance No. 955, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax within Community Facilities District No. 19-2M (Winchester Ranch) of the County of Riverside; and
4. Direct the Clerk of the Board to certify and record the Notice of Special Tax with the County Clerk.

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 19-2M (Winchester Ranch) (100%)			Budget Adjustment:	No
			For Fiscal Year:	2020/2021

C.E.O. RECOMMENDATION: Approve.

BACKGROUND:

Summary

The State Legislature enacted the Mello-Roos Act of 1982 to assist public agencies in financing certain public services and maintenance requirements. On January 27, 2015, the Board of Supervisors revised Board Policy B-12 entitled "Land Secured Financing Districts" to include "Service and Maintenance CFDs" to fund the ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD). SR Conestoga, LLC is the Developer of Tract 30807 (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 the administration, inspection and maintenance of storm water facilities and BMPs, and street lighting maintenance including energy charges, operation, maintenance, and administrative costs of streetlights.

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 19-2M (Winchester Ranch). The boundaries of CFD 19-2M (Winchester Ranch) will encompass the entire Tract Map 30807 and is projected to include 190 assessable single family dwelling units.

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

On October 8, 2019, the County of Riverside Board of Supervisors approved agenda item 3.10, Resolution No. 2019-190, 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 formation of the proposed CFD 19-2M (Winchester Ranch) to the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

On November 19, 2019, per agenda item 19.1, the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2019-229, a Resolution of the Board of Supervisors of the County of Riverside of Formation of Community Facilities District No. 19-2M (Winchester Ranch) 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 168 'YES' votes for Proposition A and Proposition B as described in Section 14 of Resolution No. 2019-229 (Agenda Item 19.1 on 11/19/2019). Adoption of proposed Resolution No. 2020-004 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 19-2M (Winchester Ranch). Proposed County Ordinance No. 955 would authorize and levy special taxes within the boundaries of Community Facilities District 19-2M (Winchester Ranch).

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

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

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

SUPPLEMENTAL:

Additional Fiscal Information

The budget for fiscal year 2019-2020, as reflected in the Rate and Method of Apportionment, will result in a Maximum Special Tax of \$571 per taxable unit annually for a Single Family Property and \$861 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.

ATTACHMENTS:

- Recorded CFD Boundary Map (reference only)
- Statement of the Election Official regarding the Canvass of the Election for the CFD
- Resolution No. 2020-004
- Proposed Ordinance No. 955


Steven Atkeson

1/7/2020


Gregory V. Priaplos, Director County Counsel

1/3/2020

2
3 RESOLUTION NO. 2020-004

4 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE
5 DECLARING THE RESULTS OF CONSOLIDATED SPECIAL ELECTIONS WITHIN COMMUNITY
6 FACILITIES DISTRICT NO. 19-2M (WINCHESTER RANCH)
7 OF THE COUNTY OF RIVERSIDE

8
9 WHEREAS, on November 19, 2019 the Board of Supervisors (the "Board of Supervisors")
10 of the County of Riverside adopted Resolution No. 2019-229 forming Community Facilities District No.
11 19-2M (Winchester Ranch) of the County of Riverside (the "Community Facilities District") and calling a
12 special election for submitting to the voters propositions with respect to the levy of an annual special tax
13 within the Community Facilities District and establishing an appropriations limit for the Community
14 Facilities District; and

15 WHEREAS, the Board of Supervisors has received a statement from the Assistant Director
16 of the Economic Development Agency, who was appointed to serve as the election official of the election
17 (the "Election Official") pursuant to Resolution No. 2019-229, with respect to the canvass of the ballots
18 returned in and the results of the consolidated special elections, certifying that more than two-thirds of the
19 votes cast upon the propositions submitted to the voters within the Community Facilities District were
20 cast in favor of the propositions.

21 NOW, THEREFORE, BE IT RESOLVED, FOUND AND ORDERED by the Board of
22 Supervisors of the County of Riverside, in regular session assembled on January 28, 2020, as follows:

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

24 Section 2. Findings. The Board of Supervisors finds that: (i) there were no persons
25 registered to vote within the boundaries of the Community Facilities District at the time of the close of the
26 public or protest hearing on November 19, 2019, and, pursuant to Section 53326 of the California
27 Government Code ("Section 53326"), the vote in the consolidated special elections for the Community
28 Facilities District was, therefore, to be by the landowners owning land within the Community Facilities

BY MCT 30 DEC 2019 DATE
MICHAEL C. THOMAS

1 District, with each landowner having one vote for each acre or portion of an acre of land that he or she
2 owned within the Community Facilities District which would have been subject to the special tax if levied
3 at the time of the consolidated special elections; (ii) pursuant to Section 53326 and Resolution No. 2019-
4 229, the Election Official caused the ballots for the consolidated special elections for the Community
5 Facilities District to be delivered to the owners of the property within the Community Facilities District
6 (the "Property Owners"); (iii) the Property Owners waived the time limits for holding the consolidated
7 special elections and the election dates specified in Section 53326, and consented to the calling and
8 holding of the consolidated special elections on November 19, 2019; (iv) the consolidated special
9 elections have been properly conducted in accordance with all statutory requirements and the provisions
10 of Resolution No. 2019-229; (v) pursuant to Section 53326, based on the acreage of their land ownership
11 within the Community Facilities District, the Property Owners, as the owners of all of the property within
12 such Community Facilities District, were entitled to 168 votes in the consolidated special elections; (vi)
13 the ballots for the consolidated special elections were returned by the Property Owners to the Election
14 Official prior to 5:00 p.m. on November 19, 2019; (vii) the ballots returned to the Election Official by the
15 Property Owners voted all votes to which they were entitled in favor of all propositions set forth therein;
16 (viii) more than two-thirds of the votes cast in the consolidated special elections on each proposition were
17 cast in favor thereof, and pursuant to Section 53328 of the California Government Code, all such
18 propositions carried; (ix) the Board of Supervisors, as the legislative body of the Community Facilities
19 District, is therefore authorized to annually levy special taxes on taxable property in the Community
20 Facilities District, in amounts sufficient to fund, pay for, and finance authorized lighting and maintenance
21 services for streets, roads, parks, parkways and open space, flood and storm protection services (as
22 specified and reflected in the Resolution of Intention, the Resolution of Formation, and the Rate and
23 Method of Apportionment of Special Tax) and to pay expenses incidental thereto and incidental to the
24 levy and collection of the special taxes, so long as the special taxes are needed to fund such services, at
25 the special tax rates and pursuant to the method of apportioning the special taxes set forth in Exhibit B to
26 Resolution No. 2019-190; and (x) an appropriations limit for the Community Facilities District has been
27 established in the amount of \$4,000,000.

1 Section 3. Declaration of Results. All votes voted in the consolidated special elections on
2 (i) the proposition with respect to the annual levy of special taxes on taxable property within the
3 Community Facilities District, consistent with the Rate and Method of Apportionment, in amounts
4 sufficient to fund, pay for, and finance authorized lighting and maintenance services for streets, roads,
5 parks, parkways and open space and flood and storm protection services and to pay expenses incidental
6 thereto and expenses incidental to the levy and collection of the special taxes, so long as the special taxes
7 are needed to fund such services and (ii) the proposition with respect to establishing an appropriations
8 limit for the Community Facilities District in the amount of \$4,000,000 were voted in favor thereof; and
9 both such propositions carried.

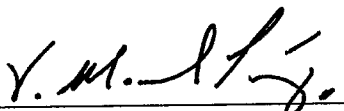
10 Section 4. Effect of Elections. The effect of the results of the consolidated special
11 elections, as specified in Section 3 hereof, is that the Board of Supervisors, as the legislative body of the
12 Community Facilities District, is authorized to annually levy special taxes on taxable property within the
13 Community Facilities District in amounts sufficient to fund, pay for, and finance authorized lighting and
14 maintenance services for streets, roads, parks, parkways and open space and to pay expenses incidental
15 thereto and expenses incidental to the levy and collection of the special taxes, so long as the special taxes
16 are needed to fund such services in accordance with the Rate and Method of Apportionment set forth in
17 Exhibit B to Resolution No. 2019-229 adopted by the Board of Supervisors on November 19, 2019; and
18 that an appropriations limit of \$4,000,000 has been established for the Community Facilities District.

19 Section 5. Notice of Special Tax Lien. The Clerk is authorized and directed to record a
20 notice of special tax lien as provided in Section 53328.3 of the California Government Code and Section
21 3114.5 of the California Streets and Highways Code.

22
23 ///
24
25
26
27
28

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

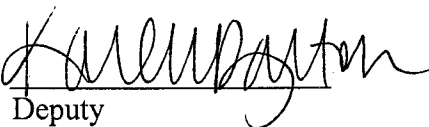
ADOPTED this 28th day of January, 2020.



Chairman of the Board of Supervisors
V. MANUEL PEREZ

ATTEST:

Kecia R. Harper
Clerk of the Board of Supervisors

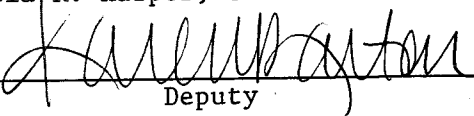
By: 

Deputy

ROLL CALL:

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None

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

Kecia R. Harper, Clerk of said Board
By: 

Deputy

RECORDING REQUESTED BY AND
WHEN RECORDED RETURN TO:

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

2020-0046284

01/30/2020 12:30 PM Fee: \$ 0.00

Page 1 of 12

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



6080

NOTICE OF SPECIAL TAX LIEN

**COUNTY OF RIVERSIDE COMMUNITY FACILITIES DISTRICT NO. 19-2M
(WINCHESTER RANCH)**

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

The special tax is authorized to be levied within the County of Riverside Community Facilities District No. 19-2M (Winchester Ranch) (the "District"), which has now been officially formed and the lien of special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with the Section 53330.5 of the Act.

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

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

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

Reference is made to the boundary map of the District recorded on October 10, 2019, in Book 84 of Maps of Assessment and Community Facilities Districts at Page 36 in the office of the County Recorder for the County of Riverside, State of California, as Document # 2019-0409071 which map is the final boundary map of the District.

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

Dated: January 28, 2020

By: Karen Boyton, Deputy
Clerk of the Board of Supervisors

EXHIBIT A

DESCRIPTION OF SERVICES

The services (the "Services") described below are proposed to be financed by County of Riverside Community Facilities District No. 19-2M (Winchester Ranch) (the "CFD"):

- (i) Administration, inspection, and maintenance of all stormwater facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all other NPDES/WQMP/BMP related devices and structures as approved and accepted by the Community Facilities District; administration includes, but is not limited to, quality control and assurance of inspections and maintenance, general contract management, scheduling of inspections and maintenance, and general oversight of all NPDES/WQMP/BMP operations; inspection includes, but is not limited to, travel time, visual inspection process and procedures for functionality, GPS location recording, assurance of proper vegetation, functioning irrigation, and citing operational or structural deficiencies, erosion, trash, silt and sediment build-up; and 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 maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the Community Facilities District.
- The cost associated with the creation of the Community Facilities District, determination of the amount of taxes, collection of taxes, including litigation expenses, if any, costs for processing payment of taxes, or other administrative costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District; and
 - Any other expenses incidental to the performance and inspection of the authorized Services.

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT 19-2M (WINCHESTER RANCH)
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) 19-2M (Winchester Ranch). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing in Fiscal Year 2020-2021, shall be determined by the Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections B., C., and D., below. All of the real property within the CFD, unless exempted by law or by the provisions of Section E. below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

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

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

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

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

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

“Assessor” means the Assessor of the County.

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

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

“Base Year” means the Fiscal Year ending June 30, 2020.

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

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

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

“CFD” means Community Facilities District 19-2M (Winchester Ranch) of the County of Riverside.

“Consumer Price Index” means the cumulative percentage increase in the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the Riverside-San Bernardino-Ontario Area, as it stands in March of each year over the base index of 2019. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the Administrator that is reasonably comparable to the Consumer Price Index for the Riverside-San Bernardino-Ontario Area.

“County” means the County of Riverside, California.

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

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

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

“Final Map” means a subdivision of property by recordation of a tract map, parcel map or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) or recordation of a condominium plan pursuant to California Civil Code 4200 that creates individual lots for which Building Permits may be issued without further subdivision.

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

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

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

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

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

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

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

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

“Public Property” means all Parcels which, as of April 1st preceding the Fiscal Year in which the Special Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned by, dedicated to, or irrevocably offered for dedication to the federal government, the State, the County, City or any other public agency, provided, however, that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified according to its use; or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

“Residential Property” means all Parcels of Developed Property for which a Building Permit has been issued permitting the construction of one or more residential Dwelling Units.

“Single Family Property” means all Parcels of Residential Property, other than Multi-family Residential Property.

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

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

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

“Special Tax Reserve Fund Requirement” means an amount up to 150% of the anticipated annual cost of Special Tax Services of \$108,490.00 for the Base Year. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2020, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the amount in effect in the previous Fiscal Year.

“Special Tax Services” i) Administration, inspection, and maintenance of all stormwater facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all other NPDES/WQMP/BMP related devices and structures as approved and accepted by the CFD. Administration includes, but is not limited to, quality control and assurance of inspections and maintenance, general contract management, scheduling of inspections and maintenance, and general oversight of all NPDES/WQMP/BMP operations. Inspection includes, but is not limited to, travel time, visual inspection process

and procedures for functionality, GPS location recording, assurance of proper vegetation, functioning irrigation, and citing 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 maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the CFD.

“State” means the State of California.

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

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

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

B. ASSIGNMENT TO LAND USE CLASS

Each Fiscal Year, commencing with Fiscal Year 2020-2021, all Parcels of Taxable Property shall be classified as either Developed Property, Approved Property, Undeveloped Property, Public Property or Property Owners Association Property, and subject to the levy of Special Taxes in accordance with this Rate and Method of Apportionment as determined pursuant to Sections C. and D.

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

C. MAXIMUM SPECIAL TAX RATES

1. Developed Property

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

TABLE 1
Maximum Special Tax Rates for Developed
Property for Fiscal Year 2019-2020

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$571
2	Multi-family Residential Property	Acre	\$861
3	Non-Residential Property	Acre	\$861

(a) Increase in the Maximum Special Tax

On each July 1, following the Base Year, the Maximum Special Tax, identified in Table 1, above, shall be increased annually, commencing July 1, 2020, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.

(b) Multiple Land Use Classes

In some instances a Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Tax that may be levied on such Parcel shall be the sum of the Maximum Special Tax that can be levied for each Land Use Class located on that Parcel. For a Parcel that contains more than one Land Use Class, the Acreage of such Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Parcel. The Administrator's allocation to each Land Use Class shall be final.

2. Approved Property

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

The Maximum Special Tax for Approved Property shall be increased annually, commencing July 1, 2020, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum

annual increase of two percent (2%) of the corresponding Maximum Special Tax in effect in the previous Fiscal Year.

3. Undeveloped Property

The Maximum Special Tax that may be levied and escalated for each Parcel classified as Undeveloped Property shall be \$861 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2020, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the corresponding Maximum Special Tax in effect in the previous Fiscal Year.

4. Public Property and/or Property Owners Association Property

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

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2020-2021 and for each following Fiscal Year, the Administrator shall levy the Special Tax on all Taxable Property until the amount of Special Tax equals the Special Tax Requirement in accordance with the following steps:

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

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

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

Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal Year against any Parcel of Residential Property for which a Certificate of Occupancy has been issued be increased by more than ten percent (10%) as a result of a delinquency in the payment of the Special Tax applicable to any other Parcel above the

amount that would have been levied in that Fiscal Year had there never been any such delinquency or default.

E. EXEMPTIONS

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

F. MANNER OF COLLECTION

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

G. APPEALS

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

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

H. TERM OF THE SPECIAL TAX

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

EXHIBIT C

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

Owner	Assessor's Parcel Numbers
Sr Conestoga, LLC	461-190-067-8 461-190-074-4 461-190-083-2

1 a special tax within the District to fund the Services, subject to voter approval, establishing an annual
2 appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election
3 for the District for November 19, 2019 on the propositions to levy a special tax within the District and to
4 establish an appropriations limit for the District.

5 d. Pursuant to the terms of the Resolution of Formation and the provisions of
6 the Act, said special election was held on November 19, 2019. Each of the propositions was approved by
7 more than two-thirds of the votes cast at said special election.

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

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

12 Section 3. AUTHORITY. This ordinance is adopted pursuant to Sections 53328 and
13 53340 of the California Government Code, which authorizes counties to adopt ordinances to levy special
14 taxes at the rate and in accordance with the method of apportionment specified in the resolution of formation
15 of the community facilities district.

16 Section 4. LEVY OF SPECIAL TAXES.

17 a. By the passage of this Ordinance, the Board of Supervisors hereby authorizes
18 and levies special taxes within the District pursuant to Sections 53328 and 53340 of the Government Code,
19 at the rate and in accordance with the method of apportionment (the "Rate and Method") set forth in the
20 Resolution of Formation and attached as Exhibit A hereto and made a part hereof. The special taxes are
21 hereby levied commencing in the fiscal year 2020-2021 and in each fiscal year thereafter for the period
22 necessary to satisfy the Special Tax Requirement (as defined in the Rate and Method) and until action is
23 taken by the Board of Supervisors, acting as the Legislative Body of the District, to dissolve the District.

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

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

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

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

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

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

1 is being levied, and (ii) that have not been issued a Building Permit prior to the April 1st preceding
2 the Fiscal Year in which the Special Tax is being levied.

3 **"Assessor"** means the Assessor of the County.

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

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

8 **"Base Year"** means the Fiscal Year ending June 30, 2020.

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

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

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

16 **"CFD"** means Community Facilities District 19-2M (Winchester Ranch) of the County of
17 Riverside.

18 **"Consumer Price Index"** means the cumulative percentage increase in the Consumer Price
19 Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the Riverside-
20 San Bernardino-Ontario Area, as it stands in March of each year over the base index of 2019. In
21 the event this index ceases to be published, the Consumer Price Index shall be another index as
22 determined by the Administrator that is reasonably comparable to the Consumer Price Index for
23 the Riverside-San Bernardino-Ontario Area.

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

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

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

"Exempt Property" means any Parcel which is exempt from Special Taxes pursuant to Section
E., below.

"Final Map" means a subdivision of property by recordation of a tract map, parcel map or lot
line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410

1 et seq.) or recordation of a condominium plan pursuant to California Civil Code 4200 that creates
2 individual lots for which Building Permits may be issued without further subdivision.

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

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

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

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

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

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

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

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

28 **"Public Property"** means all Parcels which, as of April 1st preceding the Fiscal Year in which
the Special Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned
by, dedicated to, or irrevocably offered for dedication to the federal government, the State, the
County, City or any other public agency, provided, however, that any property leased by a public
agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed
and classified according to its use; or (ii) encumbered by an unmanned utility easement making
impractical its utilization for other than the purpose set forth in the easement.

"Residential Property" means all Parcels of Developed Property for which a Building Permit
has been issued permitting the construction of one or more residential Dwelling Units.

1 **“Single Family Property”** means all Parcels of Residential Property, other than Multi-family
2 Residential Property.

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

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

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

16 **“Special Tax Reserve Fund Requirement”** means an amount up to 150% of the anticipated
17 annual cost of Special Tax Services of \$ \$108,490.00 for the Base Year. The Special Tax Reserve
18 Fund Requirement shall be increased annually, commencing July 1, 2020, based on the
19 percentage increase in the Consumer Price Index with a maximum annual increase of six percent
20 (6%) and a minimum annual increase of two percent (2%) of the amount in effect in the previous
21 Fiscal Year.

22 **“Special Tax Services”** means (i) Administration, inspection, and maintenance of all storm water
23 facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all other
24 NPDES/WQMP/BMP related devices and structures as approved and accepted by the
25 CFD. Administration includes, but is not limited to, quality control and assurance of inspections
26 and maintenance, general contract management, scheduling of inspections and maintenance,
27 and general oversight of all NPDES/WQMP/BMP operations. Inspection includes, but is not
28 limited to, travel time, visual inspection process and procedures for functionality, GPS location
recording, assurance of proper vegetation, functioning irrigation, and citing 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
maintenance, which includes energy charges, operation, maintenance, and administration of
street lighting located within the designated boundaries of the CFD.

“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.

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

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

4 Each Fiscal Year, commencing with Fiscal Year 2020-2021, all Parcels of Taxable Property shall
5 be classified as either Developed Property, Approved Property, Undeveloped Property, Public
6 Property or Property Owners Association Property, and subject to the levy of Special Taxes in
7 accordance with this Rate and Method of Apportionment as determined pursuant to Sections C.
8 and D.

9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
Parcels of Developed Property shall further be classified as Residential Property or Non-
Residential Property. Parcels of Residential Property shall further be classified as Single Family
Property or Multi-family Residential Property.

C. MAXIMUM SPECIAL TAX RATES

1. Developed Property

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

TABLE 1
Maximum Special Tax Rates for Developed
Property for Fiscal Year 2019-2020

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$571
2	Multi-family Residential Property	Acre	\$861
3	Non-Residential Property	Acre	\$861

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

On each July 1, following the Base Year, the Maximum Special Tax, identified in Table 1,
above, shall be increased annually, commencing July 1, 2020, based on the percentage
increase in the Consumer Price Index with a maximum annual increase of six percent (6%)
and a minimum annual increase of two percent (2%) of the Maximum Special Tax in effect
in the previous Fiscal Year.

1 (b) Multiple Land Use Classes

2 In some instances a Parcel of Developed Property may contain more than one Land Use
3 Class. The Maximum Special Tax that may be levied on such Parcel shall be the sum of
4 the Maximum Special Tax that can be levied for each Land Use Class located on that
5 Parcel. For a Parcel that contains more than one Land Use Class, the Acreage of such
6 Parcel shall be allocated to each type of property based on the amount of Acreage
7 designated for each land use as determined by reference to the site plan approved for such
8 Parcel. The Administrator's allocation to each Land Use Class shall be final.

7 **2. Approved Property**

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

15 The Maximum Special Tax for Approved Property shall be increased annually,
16 commencing July 1, 2020, based on the percentage increase in the Consumer Price Index
17 with a maximum annual increase of six percent (6%) and a minimum annual increase of
18 two percent (2%) of the corresponding Maximum Special Tax in effect in the previous Fiscal
19 Year.

16 **3. Undeveloped Property**

17 The Maximum Special Tax that may be levied and escalated for each Parcel classified as
18 Undeveloped Property shall be \$861 per Acre.

19 The Maximum Special Tax for Undeveloped Property shall be increased annually,
20 commencing July 1, 2020, based on the percentage increase in the Consumer Price Index
21 with a maximum annual increase of six percent (6%) and a minimum annual increase of
22 two percent (2%) of the corresponding Maximum Special Tax in effect in the previous Fiscal
23 Year.

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

23 The Maximum Special Tax that may be levied and escalated for each Parcel classified as
24 Public Property and/or Property Owners Association Property shall be \$0.00 per Acre.
25 **There shall be no levy on Public Property and/or Property Owners Association
26 Property.**
27
28

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

2
3 Commencing with Fiscal Year 2020-2021 and for each following Fiscal Year, the
4 Administrator shall levy the Special Tax on all Taxable Property until the amount of Special
5 Tax equals the Special Tax Requirement in accordance with the following steps:

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

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

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

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

22 **E. EXEMPTIONS**

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

25 **F. MANNER OF COLLECTION**

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

1 **G. APPEALS**

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

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

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

15 The Special Tax shall be levied annually in perpetuity unless terminated earlier by the County.
16
17
18
19
20
21
22
23
24
25
26
27
28