

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



ITEM: 19.1  
(ID # 11479)

**MEETING DATE:**

Tuesday, January 28, 2020

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

**SUBJECT:** ECONOMIC DEVELOPMENT AGENCY (EDA): Public Hearing Regarding the Formation of Community Facilities District No. 19-3M (Brisa Pointe) of the County of Riverside, Adopt Resolution of Formation, and Receive and File CFD Documents (CEQA Exempt); District 3; [\$47,690 on going cost]; CFD 19-3M (Brisa Pointe)-100%

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

1. With regard to the formation of Community Facilities District No. 19-3M (Brisa Pointe) of the County of Riverside, conduct a public hearing to receive public comments and conduct a majority protest proceeding; and, after closing the public hearing,
2. Grant a waiver of Board Policy B-12, *Land Secured Financing Districts*, to allow Community Facilities District No. 19-3M (Brisa Pointe) of the County of Riverside to exceed the two-percent (2%) total tax burden limitation for service and maintenance CFDs contained within said policy; and

**ACTION:Policy**

Robert Field, Assistant County Executive Officer/ECD

1/6/2020

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

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

Kecia R. Harper  
Clerk of the Board

By:   
Deputy

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STATE OF CALIFORNIA**

3. Adopt Resolution No. 2020-003, a Resolution of the Board of Supervisors of the County of Riverside of Formation of Community Facilities District No. 19-3M (Brisa Pointe) 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.

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0	\$47,690	\$ 0	\$ 47,690
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> CFD 19-3M (Brisa Pointe) (100%)			<b>Budget Adjustment:</b> No	
			<b>For Fiscal Year:</b> 2020/21	

**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).

Forestar (USA) Real Estate Group Inc. is the Developer of Tract 36687 and requested that the County of Riverside Economic Development Agency (EDA) assist them in forming a district for the County of Riverside (County) to cover the costs associated with the maintenance of public improvements within the proposed district and has submitted an application and formation deposit. Subject to voter approval, a special tax shall be levied on each individual parcel located within the boundary of the proposed CFD to fund the costs associated with services for (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

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lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the Community Facilities District.

Each new CFD is created for a specific residential development or developments when facilities are requested to be maintained by the County. A special tax is levied according to a Rate and Method of Apportionment (RMA) developed to the specific features within that District, and a tax levy is annually placed on the tax roll for each Assessor Parcel Number (APN) noted in the Proposed Boundary Map. The property owner Forestar (USA) Real Estate Group Inc. of Tract Map No. 36687 has petitioned the County to include their property into proposed Community Facilities District No. 19-3M (Brisa Pointe). The boundaries of CFD No. 19-3M (Brisa Pointe) will encompass the entire Tract Map No. 36687, which includes 69 single family dwelling units.

On December 17, 2019, the County of Riverside Board of Supervisors approved Resolution No. 2019-250, 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 Forestar (USA) Real Estate Group Inc.

The Resolution also requires the Board of Supervisors hold a public hearing and submit the formation of the proposed CFD No. 19-3M (Brisa Pointe) to the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

Approval of proposed Resolution No. 2020-003, a Resolution of the Board of Supervisors of the County of Riverside will authorize the County of Riverside to levy a special tax within the district boundary to pay for services requested in the proposed CFD No. 19-3M (Brisa Pointe) upon voter approval. The resolution also calls for a special election to be held on January 28, 2020, and designates the election official for the proposed election. Only the landowners within the boundary of proposed CFD No. 19-3M (Brisa Pointe) will have the right to vote on the proposed special tax. Results will be tallied and, if approved, a confirmation motion will be brought back to the Board of Supervisors for approval.

Board Policy B-12, *Land Secured Financing Districts*, requires a waiver from the Board of Supervisors if the total tax burden on any residential owner-occupied parcel in a Service and Maintenance CFD will exceed 2% of the estimated base sales price of such parcel. For this purpose, the total tax burden is defined as the anticipated maximum annual Service and Maintenance CFD special tax, together with *ad valorem* property taxes, special assessments, special taxes for any overlapping community facilities district, and any other taxes, fees and charges payable from and secured by the property. EDA calculated the total tax burden for CFD 19-3M (Brisa Pointe) to be 2.16%-2.17%, which includes the tax burden related to the expected annexation of all land within the proposed boundaries of CFD 19-3M (Brisa Pointe) into a financing district of the Valley-Wide Recreation and Park District.

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**Reference**

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

**Impact on Residents and Businesses**

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

**SUPPLEMENTAL:**

**Additional Fiscal Information**

The proposed budget for fiscal year 2020-2021 will result in a special tax range of \$305 to \$690 per single-family property pursuant to the Rate and Method of Apportionment. The annual tax may be adjusted by the minimum of 2% or a maximum of 6% or the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (CPI-U) in effect in the previous Fiscal Year, as it stands as of March of each year over the base index for March of 2019.

**Contract History and Price Reasonableness**

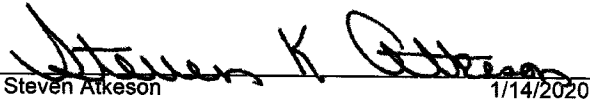
N/A

**ATTACHMENTS:**

- Recorded CFD Boundary Map (reference only)
- Resolution No. 2020-003
- CFD Report
- Certificate of Registrar of Voters

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- Signed Concurrence of Election Official

  
Steven Atkeson 1/14/2020

  
Gregory F. Priamos, Director County Counsel 1/13/2020

2 RESOLUTION NO. 2020-003

3 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE OF  
 4 FORMATION OF COMMUNITY FACILITIES DISTRICT NO. 19-3M (BRISA POINTE) OF THE  
 5 COUNTY OF RIVERSIDE, AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN SAID  
 6 DISTRICT TO PAY FOR CERTAIN LANDSCAPING AND STREET LIGHTING SERVICES;  
 7 CALLING A SPECIAL ELECTION TO SUBMIT TO THE RESPECTIVE QUALIFIED VOTERS THE  
 8 QUESTION OF LEVYING SUCH SPECIAL TAX AND ESTABLISHING AN APPROPRIATIONS  
 9 LIMIT FOR SAID DISTRICT; AND DESIGNATING THE ELECTION OFFICIAL FOR SUCH  
 10 MATTERS

11  
 12 **WHEREAS**, on December 17, 2019, the Board of Supervisors (the "Board of Supervisors") of the  
 13 County of Riverside (the "County"), pursuant to the Mello-Roos Community Facilities Act of 1982 (the  
 14 "Act"), commencing with Section 53311 of the California Government Code (the "Government Code"),  
 15 adopted Resolution No. 2019-250 (the "Resolution of Intention"), stating its intention to establish a  
 16 community facilities district, proposed to be named Community Facilities District No. 19-3M (Brisa Pointe)  
 17 of the County of Riverside (the "Community Facilities District"), and to authorize the levy of special taxes  
 18 to finance certain authorized services and setting January 28, 2020 as the date for a public hearing to be  
 19 held on the establishment of the Community Facilities District;

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

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

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

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

FORM APPROVED COUNTY COUNSEL  
 BY MCT 7 JAN 2020  
 MICHAEL C THOMAS DATE

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

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

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

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

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

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

28           **WHEREAS**, there has been filed with the Clerk to the Board of Supervisors a certification of the

1 Registrar of Voters of the County that within the ninety-day period preceding the close of said public  
2 hearing, zero (0) persons were registered to vote within the territory proposed to be included in the  
3 Community Facilities District;

4       **WHEREAS**, on the basis of all of the foregoing, the Board of Supervisors has determined at this  
5 time to proceed with the establishment of the Community Facilities District as provided by said Resolution  
6 No. 2019-250 to submit to the qualified electors of the Community Facilities District propositions to  
7 authorize the levy of a special tax pursuant to the Rate and Method of Apportionment of Special Tax  
8 described in Exhibit B to Resolution No. 2019-250 and the Community Facilities District Report;

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

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

15       **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED, AND ORDERED** by  
16 the Board of Supervisors of the County of Riverside, State of California, in regular session assembled on  
17 January 28, 2020, as follows:

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

19           **Section 2.** The Board of Supervisors hereby approves and adopts and confirms said Resolution  
20 No. 2019-250, notice of which was published and mailed prior to the public hearing as required by law,  
21 and, except as otherwise provided herein, reconfirms all of its findings and determinations contained in said  
22 Resolution No. 2019-250.

23           **Section 3.** The Board of Supervisors hereby approves and adopts the Rate and Method of  
24 Apportionment of Special Tax for the Community Facilities District and the manner of collection of the  
25 special tax as set forth in Exhibit B to this resolution. To the extent required by Section 53325.1(a) of the  
26 Government Code, all of the information contained in Resolution No. 2019-250 is incorporated herein and  
27 made a part hereof.

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



1           **Section 5.** The Community Facilities District is hereby named "Community Facilities District  
2 No. 19-3M (Brisa Pointe) of the County of Riverside."

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

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

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

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

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

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

1           **Section 11.** The boundary map of the Community Facilities District was recorded on December  
2 24, 2019, in Riverside County in Book 84 at Page 84 of the Book of Maps of Assessment and Community  
3 Facilities Districts in the Riverside County Recorder's Office, as Instrument No. 2019-0533272. The Board  
4 of Supervisors hereby approves and ratifies said map and the boundaries of the Community Facilities  
5 District which are incorporated herein and made a part hereof.

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

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

21           **Section 14.** The Board of Supervisors hereby calls and schedules a special election for January  
22 28, 2020, at 9:30 a.m. within and for the Community Facilities District on (i) the proposition with respect  
23 to the annual levy of special taxes within the Community Facilities District for the provision of authorized  
24 services to the Community Facilities District and (ii) the proposition with respect to establishing an  
25 appropriations limit for the Community Facilities District.

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

1        Proposition A: Shall special taxes be levied annually on taxable property within Community  
2        Facilities District No. 19-3M (Brisa Pointe) of the County of Riverside to fund, pay for, and finance  
3        authorized lighting and maintenance services for streets, roads, parks, parkways and open space,  
4        flood and storm protection services (as specified and reflected in the Resolution of Intention, the  
5        Resolution of Formation, and the Rate and Method of Apportionment of Special Tax) and to pay  
6        expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as  
7        the special taxes are needed to fund such services, at the special tax rates and pursuant to the method  
8        of apportioning the special taxes set forth in Exhibit B to Resolution No. 2019-250 adopted by the  
9        Board of Supervisors of said County on December 17, 2019?

10  
11        Proposition B: Shall an appropriations limit, as defined by subdivision (h) of Section 8 of Article  
12        XIII B of the California Constitution, be established for Community Facilities District No. 19-3M  
13        (Brisa Pointe) of the County of Riverside in the amount of \$4,000,000?

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

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

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

1 (b) Pursuant to applicable sections of the California Elections Code governing the conduct of  
2 mail ballot elections of counties, and in particular Division 4 (commencing with Section 4000) of that Code  
3 with respect to elections conducted by mail, the Election Official shall mail or deliver to each qualified  
4 elector an official ballot and shall also mail or deliver to all such qualified electors a ballot pamphlet and  
5 instructions to voter, including a sample ballot identical in form to the official ballot but identified as a  
6 sample ballot, a return identification envelope with prepaid postage thereon addressed to the Election  
7 Official for the returning of voted official ballots, and a copy of Resolution No. 2019-250.

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

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

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

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

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

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

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

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

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

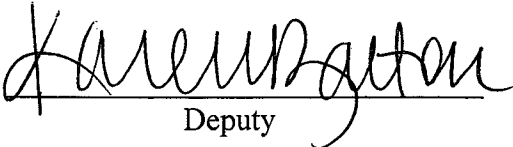
26 **Section 20.** The officers of the County are, and each of them is, hereby authorized and directed  
27 to do any and all things, and to execute and deliver any and all documents which said officers may deem  
28 necessary or advisable in order to accomplish the purposes of this Resolution and not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

1 provisions hereof.

2 **ADOPTED, SIGNED AND APPROVED** this 28th day of January, 2020, by the Board of  
3 Supervisors of the County of Riverside.

4  
5  
6   
7 \_\_\_\_\_  
Chairman of the Board of Supervisors

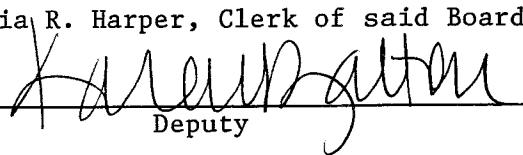
8  
9 ATTEST:  
Kecia R. Harper  
10 Clerk to the Board of Supervisors

11 By:   
12 \_\_\_\_\_  
Deputy

13  
14  
15  
16 ROLL CALL:

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

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

22 Kecia R. Harper, Clerk of said Board  
23 By:   
24 \_\_\_\_\_  
Deputy

1 **EXHIBIT A**

2 **SERVICES AND INCIDENTAL EXPENSES**

3 **I. Services**

4 The types of services to be financed by the Community Facilities District are (i) Administration,  
5 inspection, and maintenance of all stormwater facilities and BMPs to include: water quality basins,  
6 fossil filters, basin forebays, and all other NPDES/WQMP/BMP related devices and structures as  
7 approved and accepted by the Community Facilities District. Administration includes, but is not  
8 limited to, quality control and assurance of inspections and maintenance, general contract  
9 management, scheduling of inspections and maintenance, and general oversight of all  
10 NPDES/WQMP/BMP operations. Inspection includes, but is not limited to, travel time, visual  
11 inspection process and procedures for functionality, GPS location recording, assurance of proper  
12 vegetation, functioning irrigation, and citing any of the following: operational or structural  
13 deficiencies, erosion, trash, silt and sediment build-up. Maintenance includes, but is not limited to,  
14 repair or replacement of any deficiencies noted during inspection, weed control and abatement, trash  
15 removal, and healthy upkeep of required plant materials; (ii) Street lighting maintenance, which  
16 includes energy charges, operation, maintenance, and administration of street lighting located within  
17 the designated boundaries of the Community Facilities District; (iii) Landscaping improvements  
18 that may include, but are not limited to, turf, ground cover, shrubs, trees, plants, irrigation and  
19 drainage systems, masonry walls or other fencing located within the designated boundaries of the  
20 Community Facilities District.

21 **II. Incidental Expenses**

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

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

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**EXHIBIT B**

**PROPOSED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

[Please see attached.]



1                                   **RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR**  
2                                   **COMMUNITY FACILITIES DISTRICT 19-3M (BRISA POINTE)**  
3                                   **OF THE COUNTY OF RIVERSIDE**  
4                                   **STATE OF CALIFORNIA**

5  
6 A Special Tax (all capitalized terms are defined in Section A. Definitions, below) shall be applicable to  
7 each Parcel of Taxable Property located within the boundaries of Community Facilities District (CFD) 19-  
8 3M (Brisa Pointe). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing  
9 in Fiscal Year 2020-2021, shall be determined by the Riverside County Board of Supervisors, acting in its  
10 capacity as the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections  
11 B., C., and D., below. All of the real property within the CFD, unless exempted by law or by the provisions  
12 of Section E. below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

13 **A. DEFINITIONS**

14  
15 The terms hereinafter set forth have the following meanings:

16  
17 **“Acre” or “Acreage”** means the land area of a Parcel as indicated on the most recent Assessor’s Parcel  
18 Map, or if the land area is not shown on the Assessor’s Parcel Map, the land area shown on the applicable  
19 Final Map, condominium plan, or other recorded County map or the land area calculated to the reasonable  
20 satisfaction of the Administrator using the boundaries set forth on such map or plan. The square footage of  
21 a Parcel is equal to the Acreage of such Parcel multiplied by 43,560.

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

24 **“Administrative Expenses”** means all actual or reasonably estimated costs and expenses of the CFD that  
25 are chargeable or allocable to carry out the duties of the Administrator of the CFD as allowed by the Act,  
26 which shall include without limitation, all costs and expenses arising out of or resulting from the annual  
27 levy and collection of the Special Tax (whether by the County or designee thereof, or both), any litigation  
28 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

1 the County or CFD for attorney's fees and other costs related to commencing and pursuing to completion  
2 any foreclosure as a result of delinquent Special Taxes.

3  
4 **"Administrator"** means an official of the County, or designee thereof, responsible for determining the  
5 annual amount of the levy and collection of the Special Taxes.

6 **"Approved Property"** means all Parcels of Taxable Property: (i) that are included in a Final Map that  
7 was recorded prior to the January 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied,  
8 and (ii) that have not been issued a Building Permit prior to the April 1<sup>st</sup> preceding the Fiscal Year in which  
9 the Special Tax is being levied.

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

11  
12 **"Assessor's Parcel Map"** means an official map of the Assessor of the County designating Parcels by  
13 Assessor's Parcel Number.

14  
15 **"Assessor's Parcel Number"** means the number assigned to a lot or Parcel for purposes of identification  
16 as determined from an Assessor Parcel Map or the applicable assessment roll.

17 **"Assigned Special Tax"** means the Special Tax for each Land Use Class of Developed Property, as  
18 determined in accordance with Section C.1.a. below.

19  
20 **"Backup Special Tax"** means the Special Tax amount set forth in Section C.1.b. below

21  
22 **"Base Year"** means the Fiscal Year ending June 30, 2020.

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

25  
26 **"Boundary Map"** means a recorded map of the CFD which indicates by a boundary line the extent of the  
27 territory identified to be subject to the levy of Special Taxes.

28

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

4 **"CFD"** means Community Facilities District 19-3M (Brisa Pointe) of the County of Riverside.  
5

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

11 **"County"** means the County of Riverside, California.  
12

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

17 **"Dwelling Unit" or "(D/U)"** means a residential unit that is used or intended to be used as a domicile by  
18 one or more persons, as determined by the Administrator.  
19

20 **"Exempt Property"** means any Parcel which is exempt from Special Taxes pursuant to Section E., below.  
21

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

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

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

1  
2 **“Maximum Special Tax”** means for each Parcel in each Fiscal Year, the greatest amount of Special Tax,  
3 determined in accordance with Section C., below, which may be levied on such Parcel in each Fiscal Year.

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

7  
8 **“Non-Residential Property”** means all Parcels of Developed Property for which a Building Permit was  
9 issued, permitting the construction of one or more non-residential structures.

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

12  
13 **“Property Owners Association Property”** means all Parcels which have been conveyed, dedicated to,  
14 or irrevocably offered for dedication to a property owner association, including any master or sub-  
15 association, prior to April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

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

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

1  
2 **“Residential Floor Area”** means all of the square footage of living area of a residential structure, not  
3 including any carport, walkway, garage, overhang, enclosed patio or similar area on a Parcel. The  
4 determination of Residential Floor Area shall be made by reference to the building permits for the Parcel.  
5 Once the determination has been made for a Parcel, it shall remain fixed in all future Fiscal Years.

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

8  
9 **“Single Family Property”** means all Parcels of Residential Property, other than Multi-family Residential  
10 Property.

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

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

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

24 **“Special Tax Reserve Fund Requirement”** means an amount up to 150% of the anticipated annual cost  
25 of Special Tax Services of \$47,690 for the Base Year. The Special Tax Reserve Fund Requirement shall be  
26 increased annually, commencing July 1, 2020, based on the percentage increase in the Consumer Price  
27 Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent  
28 (2%) of the amount in effect in the previous Fiscal Year.

1 **“Special Tax Services”** means (i) Administration, inspection, and maintenance of all storm water facilities  
2 and BMPs to include: water quality basins, fossil filters, basin forebays, and all other NPDES/WQMP/BMP  
3 related devices and structures as approved and accepted by the CFD. Administration includes, but is not  
4 limited to, quality control and assurance of inspections and maintenance, general contract management,  
5 scheduling of inspections and maintenance, and general oversight of all NPDES/WQMP/BMP  
6 operations. Inspection includes, but is not limited to, travel time, visual inspection process and procedures  
7 for functionality, GPS location recording, assurance of proper vegetation, functioning irrigation, and citing  
8 operational or structural deficiencies, erosion, trash, silt and sediment build-up. Maintenance includes, but  
9 is not limited to, repair or replacement of any deficiencies noted during inspection, weed control and  
10 abatement, trash removal, and healthy upkeep of required plant materials. (ii) Street lighting maintenance,  
11 which includes energy charges, operation, maintenance, and administration of street lighting located within  
12 the designated boundaries of the CFD. (iii) Landscaping improvements that may include, but are not limited  
13 to turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, masonry walls or other fencing  
14 located within the designated boundaries of the CFD.

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

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

18 **“Taxable Unit”** means either a Dwelling Unit (D/U) or an Acre, as shown in Table 1.

19 **“Undeveloped Property”** means all Parcels of Taxable Property not classified as Developed Property,  
20 Approved Property, Public Property or Property Owners Association Property.  
21

## 22 **B. ASSIGNMENT TO LAND USE CLASS**

23  
24 Each Fiscal Year, commencing with Fiscal Year 2020-2021, all Parcels of Taxable Property shall be  
25 classified as either Developed Property, Approved Property, Undeveloped Property, Public Property or  
26 Property Owners Association Property, and subject to the levy of Special Taxes in accordance with this  
27 Rate and Method of Apportionment as determined pursuant to Sections C., D., and E.  
28

1 Parcels of Developed Property shall further be classified as Residential Property or Non-Residential  
2 Property. Parcels of Residential Property shall further be classified as Single Family Property or as Multi-  
3 family Residential Property. Parcels of Single Family Property shall further be classified according to the  
4 Residential Floor Area of the Parcel.

5 **C. MAXIMUM SPECIAL TAX RATES**

6  
7 **1. Developed Property**

8  
9 The Maximum Special Tax that may be levied and escalated, as explained further in Section C.1.,  
10 in each Fiscal Year for each Parcel classified as Developed Property shall be the greater of: (i) the  
11 applicable Assigned Special Tax described in Table 1 of Section C.1.a. or (ii) the amount derived  
12 by the application of the Backup Special Tax described in Section C.1.b.

13  
14 The Maximum Special Tax for each Parcel classified as Non-Residential Property shall be the  
15 Assigned Special Tax described in Table 1.

16 a. Assigned Special Tax

17  
18 The Assigned Special Tax for each Parcel of Developed Property is shown in Table 1.

19  
20 **TABLE 1**

21

Land Use Class	Taxable Unit	Residential Floor Area	Assigned Special Tax Per Taxable Unit
1 - Single Family	D/U	Less than 1,577 SF	\$305
2 - Single Family	D/U	1,577 SF to 1,898 SF	\$445
3 - Single Family	D/U	1,899 SF to 2,239 SF	\$590
4 - Single Family	D/U	Over 2,239 SF	\$690
5 - Multifamily Residential Property	Acre	N/A	\$1,912
6 - Non-Residential Property	Acre	N/A	\$1,912

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1           b. Backup Special Tax

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3           When a Final Map is recorded, the Backup Special Tax for the Parcels of Residential Property  
4           within such Final Map shall be determined by (i) multiplying the Undeveloped Property  
5           Maximum Special Tax rate per Acre by the total Acreage of Taxable Property and (ii) dividing  
6           such amount by the number of Parcels (i.e. the number of residential lots) within such Final  
7           Map. For any Parcel of Multifamily Residential Property, the number of Parcels to count with  
8           respect to that Parcel for the purpose of determining the Backup Special Tax shall be the number  
9           of attached residential units within the Parcel of Multifamily Residential Property.

10           c. Increase of the Assigned Special Tax and Maximum Special Tax

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

16           d. Multiple Land Use Classes

17  
18           In some instances a Parcel of Developed Property may contain more than one Land Use Class. The  
19           Maximum Special Tax that may be levied on such Parcel shall be the sum of the Maximum Special  
20           Tax that can be levied for each Land Use Class located on that Parcel. For a Parcel that contains  
21           more than one Land Use Class, the Acreage of such Parcel shall be allocated to each type of property  
22           based on the amount of Acreage designated for each land use as determined by reference to the site  
23           plan approved for such Parcel. The Administrator's allocation to each Land Use Class shall be final.

24           **2. Approved Property**

25  
26  
27           The Maximum Special Tax for each Parcel of Approved Property shall be equal to the product of  
28           the applicable Undeveloped Property Maximum Special Tax per Acre times the Acreage of such  
          Parcel.



1  
2 The Maximum Special Tax for Approved Property shall be increased annually, commencing July  
3 1, 2020, based on the percentage increase in the Consumer Price Index with a maximum annual  
4 increase of six percent (6%) and a minimum annual increase of two percent (2%) of the  
5 corresponding Maximum Special Tax in effect in the previous Fiscal Year.

6  
7 **3. Undeveloped Property**

8  
9 The Maximum Special Tax that may be levied and escalated for each Parcel classified as  
10 Undeveloped Property shall be \$1,912 per Acre.

11  
12 The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing  
13 July 1, 2020, based on the percentage increase in the Consumer Price Index with a maximum annual  
14 increase of six percent (6%) and a minimum annual increase of two percent (2%) of the  
15 corresponding Maximum Special Tax in effect in the previous Fiscal Year.

16  
17 **4. Public Property and/or Property Owners Association Property**

18  
19 The Maximum Special Tax that may be levied and escalated for each Parcel classified as Public  
20 Property and/or Property Owners Association Property shall be \$0.00 per Acre. **There shall be no  
21 levy on Public Property and/or Property Owners Association Property.**

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

23  
24 Commencing with Fiscal Year 2020-2021 and for each following Fiscal Year, the Administrator  
25 shall levy the Special Tax on all Taxable Property until the amount of Special Tax equals the Special  
26 Tax Requirement in accordance with the following steps:

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

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

4        Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two  
5        steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of  
6        Developed Property for which the Maximum Special Tax is derived by the application of the Backup  
7        Special Tax and shall be increased Proportionately from the Assigned Special Tax up to 100% of  
8        the applicable Maximum Special Tax for such Parcel.

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

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

19       **E. EXEMPTIONS**

20  
21       The CFD shall not levy Special Taxes on Public Property or Property Owners Association Property within  
22       the CFD.

23       **F. MANNER OF COLLECTION**

24  
25       The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property  
26       taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of  
27       delinquency; provided, however, that the Administrator may directly bill the Special Tax, may collect  
28       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

1 Parcels having delinquent Special Taxes as permitted by the Act.

2  
3 **G. APPEALS**

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

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

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

16 The Special Tax shall be levied annually in perpetuity unless terminated earlier by the County.  
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**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM: 3.12  
(ID # 11367)

**MEETING DATE:**

Tuesday, December 17, 2019

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

**SUBJECT:** ECONOMIC DEVELOPMENT AGENCY (EDA): Adoption of Resolution No. 2019-250, Intention to Establish Proposed Maintenance-Only Community Facilities District to be Named Community Facilities District No. 19-3M (Brisa Pointe) of the County of Riverside to be Administered by the Economic Development Agency, Community and Cultural Services Division, Supervisorial District 3 [\$35,350 Ongoing Cost]; CFD 19-3M (Brisa Pointe) – 100% (Clerk to Set for Public Hearing on January 28, 2020 at 9:30 a.m. or as soon as possible thereafter - and to Advertise and Record Boundary Map)

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

1. Adopt Resolution No. 2019-250, a Resolution of the Board of Supervisors of the County of Riverside of Intention to Establish a Community Facilities District and to Authorize the Levy of Special Taxes and Setting a Date and Time for a Public Hearing Thereon;
2. Set a public hearing concerning the establishment of Community Facilities District 19-3M (Brisa Pointe) for 9:30 a.m. on January 28, 2020, and direct the Clerk of the Board to publish notice of the public hearing in accordance with California Government Code Section 53322; and
3. Direct the Clerk of the Board to sign and record the Boundary Map as required by Section 3111 of the California Streets and Highways Code.

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

Robert Field, Assistant County Executive Officer/ECD 11/27/2019

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Perez, seconded by Supervisor Hewitt and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended and is set for hearing on Tuesday, January 28, 2020 at 9:30 a.m. or as soon as possible thereafter.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None  
Date: December 17, 2019  
xc: EDA, COB

Kecia R. Harper

Clerk of the Board

By:   
Deputy

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0	\$ 35,350	\$ 0	\$ 35,350
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> CFD 19-3M (Brisa Pointe) -100%			<b>Budget Adjustment:</b>	No
There are no General Funds used in this project			<b>For Fiscal Year:</b>	2020-2021

**C.E.O. RECOMMENDATION:** [CEO Use]

**BACKGROUND:**

**Summary**

The State legislature enacted the Mello-Roos Community Facilities Act of 1982 to assist public agencies in financing certain public services and maintenance requirements. On January 27, 2015, the Board of Supervisors revised Board Policy B-12 entitled "Land Secured Financing Districts" to include "Service and Maintenance CFDs" to fund the ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD). Forestar (USA) Real Estate Group, Inc. is the Developer of Tract 36687 and petitioned that the County of Riverside Economic Development Agency (EDA) assist them in forming a district for the County of Riverside (County) to cover the costs associated with the maintenance of public improvements within the proposed district and has submitted an application and formation deposit. A special tax is proposed to be levied on each individual parcel located within the boundary of the proposed CFD to fund the costs associated with certain administration, inspection, and maintenance of all stormwater facilities and BMPs, which 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 any of the following: 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. The special taxes will also finance street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the CFD, and maintenance of landscaped improvements that may include, but not limited to all landscaping material and facilities within the CFD. These improvements may include turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, masonry walls or other fencing.

Approval of proposed Resolution No. 2019-250 by the Board of Supervisors is the initial step for forming the CFD and declares the intention of the Board of Supervisors, as required by the Mello-Roos Community Facilities Act of 1982, to levy a special tax to fund the service and maintenance functions requested by the Developer. The Resolution also requires the Board of Supervisors to

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hold a public hearing and submit the formation of the proposed CFD 19-3M (Brisa Pointe) to the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

Each new CFD is created for a specific development or developments when similar facilities are requested to be maintained by the County. A special tax is levied according to a Rate and Method of Apportionment (RMA) developed to the specific features within that District, and a special tax is annually placed on the tax roll for each Assessor Parcel Number (APN) noted in the Proposed Boundary Map, both attached herein.

The property owner (Forestar (USA) Real Estate Group, Inc.) of Tract Map No. 36687 has petitioned the County to include their property into proposed Community Facilities District 19-3M (Brisa Pointe). The boundaries of CFD 19-3M (Brisa Pointe) will encompass the entire Tract Map No. 36687, which includes 69 single family dwelling units, none of which are currently occupied.

**Reference**

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

**Impact on Residents and Businesses**

Only the parcels with Assessor Parcel Numbers within the proposed boundaries of the CFD which are represented by the proposed Boundary Map (inclusive of Tract 36687) are impacted by the proposed special tax. By setting up a special tax for the maintenance of certain infrastructure required by the development, the County requires that the development pay for its maintenance impact, rather than the obligation falling upon declining public funding sources. By specifically collecting and using the special tax revenue within the boundary of the proposed CFD, there is a financial mechanism in place to insure the infrastructure is maintained. This CFD does not propose to fund the repayment of any bonds or bond obligations and is solely for the purposes of funding the service and maintenance of Developer-installed and County-required infrastructure, particularly stormwater facilities and BMPs, landscaping and streetlights. The Developer shall, and is obligated to, provide disclosure statements to potential buyers which outline the associated tax rate of a new home.

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**SUPPLEMENTAL:**

**Additional Fiscal Information**

The proposed budget of \$35,350 for fiscal year 2020-2021 will result in a special tax range of \$305 to \$690 per taxable parcel, pursuant to the Rate and Method of Apportionment. The annual special tax may be increased by the minimum of 2%, or a maximum of 6%, or by the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (CPI-U), as it stands as of March of each year over the base index for March of 2020.

**ATTACHMENTS:**

- Resolution No. 2019-250
- Proposed Boundary Map
- Rate and Method of Apportionment (RMA)
- Petition

  
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Gregory L. Priantos, Director County Counsel      12/5/2019