

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



ITEM: 3.10
(ID # 11893)

MEETING DATE:

Tuesday, March 10, 2020

FROM: ECONOMIC DEVELOPMENT AGENCY (EDA):

SUBJECT: ECONOMIC DEVELOPMENT AGENCY (EDA): Receive and File the Statement of the Election Official, Adoption of Resolution No. 2020-042 Declaring the Results of a Consolidated Special Election, Introduction of Ordinance No. 956 Authorizing the Levy of a Special Tax within CFD 19-3M (Brisa Pointe) 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. 19-3M (Brisa Pointe) 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. 2020-042, a Resolution of the Board of Supervisors of the County of Riverside Declaring the Results of Consolidated Special Elections Within Community Facilities District No. 19-3M (Brisa Pointe) of the County of Riverside;
3. Introduce, read title and waive further reading of proposed Ordinance No. 956, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax within Community Facilities District No. 19-3M (Brisa Pointe) of the County of Riverside; and

ACTION: Policy


Suzanne Holland, Director of EDA 2/20/2020

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 Ordinance No. 956 is approved as introduced with waiver of the reading.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: March 10, 2020
xc: EDA, COB

Kecia R. Harper
Clerk of the Board

By: 
Deputy

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STATE OF CALIFORNIA**

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 19-3M (Brisa Pointe) (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). Forestar (USA) Real Estate Group Inc. is the Developer of Tract 36687 (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 19-3M (Brisa Pointe). The boundaries of CFD 19-3M (Brisa Pointe) will encompass the entire Tract Map 36687 and is projected to include 69 assessable single family dwelling units.

On December 17, 2019, the County of Riverside Board of Supervisors approved agenda item 3.12, Resolution No. 2019-250, 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

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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.

On January 28, 2020, 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. 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. 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 19 'YES' votes for Proposition A and Proposition B as described in Section 14 of Resolution No. 2020-003 (Agenda Item 19.1 on 1/28/2020). Adoption of proposed Resolution No. 2020-042 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 19-3M (Brisa Pointe). Proposed County Ordinance No. 956 would authorize and levy special taxes within the boundaries of Community Facilities District 19-3M (Brisa Pointe).

Reference

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

Impact on Residents and Businesses

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

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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 2020-2021, as reflected in the Rate and Method of Apportionment, will result in Special Tax range of \$305 to \$690 per taxable Single Family Property and \$1,912 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 2020. 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. 2020-042
- Proposed Ordinance No. 956


Steven Atkeson 2/26/2020


Gregory F. Priarios, Director County Counsel 2/26/2020

2
3 RESOLUTION NO. 2020-042

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. 19-3M (BRISA POINTE)
7 OF THE COUNTY OF RIVERSIDE

8
9 WHEREAS, on January 28, 2020 the Board of Supervisors (the "Board of Supervisors") of
10 the County of Riverside adopted Resolution No. 2020-003 forming Community Facilities District No. 19-
11 3M (Brisa Pointe) of the County of Riverside (the "Community Facilities District") and calling a special
12 election for submitting to the voters propositions with respect to the levy of an annual special tax within
13 the Community Facilities District and establishing an appropriations limit for the Community Facilities
14 District; and

15 WHEREAS, the Board of Supervisors has received a statement from the 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. 2020-003, 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 March 10, 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 January 28, 2020, 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

FORM APPROVED COUNTY COUNSEL
BY: MCT 24 FEB 2020
MICHAEL C. THOMAS DATE

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. 2020-
4 003, 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 January 28, 2020; (iv) the consolidated special elections
9 have been properly conducted in accordance with all statutory requirements and the provisions of
10 Resolution No. 2020-003; (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 19 votes in the consolidated special elections; (vi) the
13 ballots for the consolidated special elections were returned by the Property Owners to the Election
14 Official prior to 5:00 p.m. on January 28, 2020; (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. 2019-250; 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. 2020-003 adopted by the Board of Supervisors on January 28, 2020; and that
18 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.

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ADOPTED this 10th day of March, 2020.

V. M. ...
Chairman of the Board of Supervisors

ATTEST:

Kecia R. Harper
Clerk of the Board of Supervisors

By: *[Signature]*
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: *[Signature]*
Deputy



2020-0118822

03/13/2020 03:31 PM Fee: \$ 50.00

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



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

080

NOTICE OF SPECIAL TAX LIEN

**COUNTY OF RIVERSIDE COMMUNITY FACILITIES DISTRICT NO. 19-3M
(Brisa Pointe)**

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. 19-3M (Brisa Pointe) (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 December 24, 2019, in Book 84 of Maps of Assessment and Community Facilities Districts at Page 84 in the office of the County Recorder for the County of Riverside, State of California, as Document # 2019-0533272 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: March 10, 2020

By: Karen Koston, 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. 19-3M (Brisa Pointe) (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. (iii) Landscaping improvements that may include, but are not limited to, turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, masonry walls or other fencing 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.

EXHIBIT B

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT 19-3M (BRISA POINTE) 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) 19-3M (Brisa Pointe). 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.

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.

“Assigned Special Tax” means the Special Tax for each Land Use Class of Developed Property, as determine in accordance with Section C.1.a. below.

“Backup Special Tax” means the Special Tax amount set forth in Section C.1.b. below

“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 19-3M (Brisa Pointe) 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 Floor Area” means all of the square footage of living area of a residential structure, not including any carport, walkway, garage, overhang, enclosed patio or similar area on a Parcel. The determination of Residential Floor Area shall be made by reference to the building permits for the Parcel. Once the determination has been made for a Parcel, it shall remain fixed in all future Fiscal Years.

“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 \$47,690 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” means (i) Administration, inspection, and maintenance of all storm water 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. (iii) Landscaping improvement that may include, but are not limited to turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, masonry walls or other fencing 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 (D/U) 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., D., and E.

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 as Multi-family Residential Property. Parcels of Single Family Property shall further be classified according to the Residential Floor Area of the Parcel.

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. , in each Fiscal Year for each Parcel classified as Developed Property shall be the greater of: (i) the applicable Assigned Special Tax described in Table 1 Section C.1.a. or (ii) the amount derived by the application of the Backup Special Tax described in Section C.1.b.

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

a. Assigned Special Tax

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

TABLE 1

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

b. Backup Special Tax

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

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

On each July 1, following the Base Year, the Assigned Special Tax and Maximum Special Tax, identified 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.

d. 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.

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 \$1,912 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 Assigned 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 Developed Property for which the Maximum Special Tax is derived by the application of the Backup Special Tax and shall be

increased Proportionately from the Assigned Special Tax up to 100% of the applicable Maximum Special Tax for such Parcel.

Fourth: If additional moneys are needed to satisfy the Special Tax Requirement after the first three 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
Forestar (USA) Real Estate Group Inc.	476-010-036-1

1 ORDINANCE NO. 956

2
3 AN ORDINANCE OF THE COUNTY OF RIVERSIDE
4 AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN
5 COMMUNITY FACILITIES DISTRICT NO. 19-3M (BRISA POINTE)
6 OF THE COUNTY OF RIVERSIDE
7

8 The Board of Supervisors of the County of Riverside ordains as follows:
9

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

11 a. Pursuant to the Mello-Roos Community Facilities Act of 1982, as
12 amended, (the "Act"), commencing with Section 53311 of the California Government Code (the
13 "Government Code"), on December 17, 2019, the Board of Supervisors (the "Board of Supervisors") of
14 the County of Riverside (the "County") adopted Resolution No. 2019-250 (the "Resolution of Intention"),
15 stating its intention to establish a community facilities district proposed to be named Community
16 Facilities District No. 19-3M (Brisa Pointe) of the County of Riverside (the "District"), and to authorize
17 the levy of special taxes to fund, pay for, and finance authorized lighting and maintenance services for
18 streets, roads, parks, parkways and open space and flood and storm protection services (as specified and
19 reflected in the Resolution of Intention, the Resolution of Formation, and the Rate and Method of
20 Apportionment of Special Tax) (the "Services") and to pay expenses incidental thereto and incidental to
21 the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services,
22 and setting January 28, 2020 as the date for a public hearing to be held on the establishment of the
23 District.

24 b. On January 28, 2020, the Board of Supervisors opened, conducted and
25 closed said public hearing. At said public hearing, all persons desiring to be heard on all matters
26 pertaining to the proposed establishment of the District, the furnishing of the Services, and the proposed
27 levy of an annual special tax were heard. Written protests, if any, were received, and a full and fair
28 hearing was held.

1 c. Subsequent to said public hearing, the Board of Supervisors adopted
2 Resolution No. 2020-003 (the "Resolution of Formation"), establishing the District, authorizing the levy
3 of a special tax within the District to fund the Services, subject to voter approval, establishing an annual
4 appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election
5 for the District for January 28, 2020 on the propositions to levy a special tax within the District and to
6 establish an appropriations limit for the District.

7 d. Pursuant to the terms of the Resolution of Formation and the provisions of
8 the Act, said special election was held on January 28, 2020. Each of the propositions was approved by
9 more than two-thirds of the votes cast at said special election.

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

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

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

18 Section 4. LEVY OF SPECIAL TAXES.

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

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

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

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

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

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

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

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

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

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

By: _____
Chairman of the Board of Supervisors

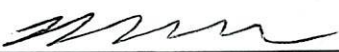
ATTEST:

CLERK OF THE BOARD:

By: _____
Deputy

(SEAL)

APPROVED AS TO FORM
February 24, 2020

By: 
Michael Thomas
Deputy County Counsel

1 EXHIBIT A

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

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

14 **A. DEFINITIONS**

15 The terms hereinafter set forth have the following meanings:

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

22 **“Act”** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter
23 2.5 of Part 1 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
25 the CFD that are chargeable or allocable to carry out the duties of the Administrator of the CFD
26 as allowed by the Act, which shall include without limitation, all costs and expenses arising out
27 of or resulting from the annual levy and collection of the Special Tax (whether by the County or
28 designee thereof, or both), any litigation or appeal involving the CFD, and other administrative
expenses of the County or designee thereof, or both, directly related to the CFD. Administrative
Expenses shall also include amounts estimated or advanced by the County or CFD for
attorney’s fees and other costs related to commencing and pursuing to completion any
foreclosure as a result of delinquent Special Taxes.

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

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

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

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

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

6 **“Assigned Special Tax”** means the Special Tax for each Land Use Class of Developed
7 Property, as determined in accordance with Section C.1.a. below.

8 **“Backup Special Tax”** means the Special Tax amount set forth in Section C.1.b. below

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

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

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

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

17 **“CFD”** means Community Facilities District 19-3M (Brisa Pointe) of the County of 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
20 Riverside-San Bernardino-Ontario Area, as it stands in March of each year over the base index
21 of 2019. In the event this index ceases to be published, the Consumer Price Index shall be
22 another index as determined by the Administrator that is reasonably comparable to the
23 Consumer Price Index for 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

1 line adjustment, pursuant to the Subdivision Map Act (California Government Code Section
2 66410 *et seq.*) or recordation of a condominium plan pursuant to California Civil Code 4200 that
3 creates individual lots for which Building Permits may be issued without further subdivision.

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

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

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

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

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

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

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

22 **“Proportionately”** means for Parcels of Taxable Property that are (i) Developed Property, that
23 the ratio of the actual Special Tax levy to Maximum Special Tax is the same for all Parcels of
24 Developed Property, (ii) Approved Property, that the ratio of the actual Special Tax levy to the
25 Maximum Special Tax is the same for all Parcels of Approved Property, and (iii) Undeveloped
26 Property, Public Property or Property Owners Association Property, that the ratios of the actual
27 Special Tax levy per Acre to the Maximum Special Tax per Acre is the same for all Parcels of
28 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 Floor Area” means all of the square footage of living area of a residential
structure, not including any carport, walkway, garage, overhang, enclosed patio or similar area
on a Parcel. The determination of Residential Floor Area shall be made by reference to the

1 building permits for the Parcel. Once the determination has been made for a Parcel, it shall
2 remain fixed in all future Fiscal Years.

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

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

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

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

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

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

26 **“Special Tax Services”** means (i) Administration, inspection, and maintenance of all storm
27 water facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all
28 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. (iii)
Landscaping improvements that may include, but are not limited to turf, ground cover, shrubs,
trees, plants, irrigation and drainage systems, masonry walls or other fencing located within the
designated boundaries of the CFD.

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

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

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

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

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

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

13 Parcels of Developed Property shall further be classified as Residential Property or Non-
14 Residential Property. Parcels of Residential Property shall further be classified as Single Family
15 Property or as Multi-family Residential Property. Parcels of Single Family Property shall further
16 be classified according to the Residential Floor Area of the Parcel.

17 **C. MAXIMUM SPECIAL TAX RATES**

18 **1. Developed Property**

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

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

26 **a. Assigned Special Tax**

27 The Assigned Special Tax for each Parcel of Developed Property is shown in Table 1.
28

TABLE 1

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

b. Backup Special Tax

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

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

On each July 1, following the Base Year, the Assigned Special Tax and Maximum Special Tax, identified 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.

d. 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.

The Maximum Special Tax for Approved Property shall be increased annually, commencing July 1, 2020, based on the percentage increase in the Consumer Price

1 Index with a maximum annual increase of six percent (6%) and a minimum annual
2 increase of two percent (2%) of the corresponding Maximum Special Tax in effect in the
3 previous Fiscal Year.

4 **3. Undeveloped Property**

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

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

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

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

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

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

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

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

28 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 Developed Property for which the Maximum Special Tax is derived by the
application of the Backup Special Tax and shall be increased Proportionately from the
Assigned Special Tax up to 100% of the applicable Maximum Special Tax for such
Parcel.

Fourth: If additional moneys are needed to satisfy the Special Tax Requirement after the
first three steps have been completed, the Special Tax shall be levied Proportionately on

1 each Parcel of Undeveloped Property at up to 100% of the applicable Maximum Special
2 Tax for Undeveloped Property.

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

8 **E. EXEMPTIONS**

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

11 **F. MANNER OF COLLECTION**

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

19 **G. APPEALS**

20 Any taxpayer may file a written appeal of the Special Tax on his/her Parcel(s) with the
21 Administrator, provided that the appellant is current in his/her payments of Special Taxes.
22 During pendency of an appeal, all Special Taxes must be paid on or before the payment due
23 date established when the levy was made. The appeal must specify the reasons why the
24 appellant claims the Special Tax is in error. The Administrator shall review the appeal, meet
25 with the appellant if the Administrator deems necessary, and advise the appellant of its
26 determination. If the Administrator agrees with the appellant, the Administrator shall grant a
27 credit to eliminate or reduce future Special Taxes on the appellant's Parcel(s). No refunds of
28 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.

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

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