

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



**ITEM: 3.6  
(ID # 13880)**

**MEETING DATE:**

**FROM: BUSINESS AND COMMUNITY SERVICES:**

Tuesday, January 12, 2021

**SUBJECT: BUSINESS AND COMMUNITY SERVICES (BCS):** Adoption of Resolution No. 2021-016, Intention to Establish Proposed Maintenance-Only Community Facilities District to be Named Community Facilities District No. 20-2M (Prairie Crossing) of the County of Riverside to be Administered by Business and Community Services, Supervisorial District 3 [\$123,070 Ongoing Cost]; CFD 20-2M (Prairie Crossing) – 100% (Clerk to Set for Public Hearing on March 2, 2021 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. 2021-016, 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 to the Applicable Improvement Areas and Setting a Date and Time for a Public Hearing Thereon;
2. Set a public hearing concerning the establishment of Community Facilities District 20-2M (Prairie Crossing) for 9:30 a.m. on March 2, 2021, 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**

*Suzanne Holland*  
Suzanne Holland, Director of EDA 12/22/2020

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Jeffries, 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 public hearing on Tuesday, March 2, 2021, at 9:30 a.m. or as soon as possible thereafter.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None  
Date: January 12, 2021  
xc: BCS, COB, Recorder

Kecia R. Harper  
Clerk of the Board  
By: *[Signature]*  
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
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Suzanne Holland, Director of EDA 12/22/2020

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By:   
Deputy

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

| FINANCIAL DATA   | Current Fiscal Year: | Next Fiscal Year: | Total Cost:               | Ongoing Cost |
|--|----------------------|-------------------|---------------------------|--------------|
| <b>COST</b>  | \$ 0                 | \$ 123,070        | \$ 0                      | \$ 123,070   |
| <b>NET COUNTY COST</b>                                     | \$ 0                 | \$ 0              | \$ 0                      | \$ 0         |
| <b>SOURCE OF FUNDS:</b> CFD 20-2M (Prairie Crossing) -100% |                      |                   | <b>Budget Adjustment:</b> | No           |
| There are no General Funds used in this project            |                      |                   | <b>For Fiscal Year:</b>   | 2021-2022    |

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

**BACKGROUND:**

**Summary**

The State legislature enacted the Mello-Roos Community Facilities Act of 1982 to assist public agencies in financing certain public services and maintenance requirements. On January 27, 2015, the Board of Supervisors revised Board Policy B-12 entitled "Land Secured Financing Districts" to include "Service and Maintenance CFDs" to fund the ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD). Lennar Homes of California, Inc., the developer of Tracts 31141 and 31142 (Improvement Area A), and SR Conestoga, LLC, the developer of Tract 31633 (Improvement Area B), have petitioned that the County of Riverside Business and Community Services (BCS) assist them in forming a district, with each Improvement Area, for the County of Riverside (County) to cover the costs associated with the maintenance of public improvements within the proposed district and have submitted an application and formation deposit. A special tax is proposed for each Improvement Area to be levied on each individual parcel located within the boundary of the proposed CFD.

The costs associated with Improvement Area A are (i) the administration, inspection and maintenance of all stormwater facilities and BMPs, including 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. (iii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal.



**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
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The costs associated with Improvement Area B are (i) the administration, inspection and maintenance of all stormwater facilities and BMPs, including 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) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal.

Approval of proposed Resolution No. 2021-016 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 in each Improvement Area to fund the services and maintenance functions requested by the developers. The Resolution also requires the Board of Supervisors to hold a public hearing and submit the formation of the proposed CFD 20-2M (Prairie Crossing) 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 owners of Tract Map Nos. 31141 and 31142, Lennar Homes of California, Inc., and of Tract Map No. 31633, SR Conestoga, LLC, have petitioned the County to include their property into proposed Community Facilities District 20-2M (Prairie Crossing).

The boundaries of CFD 20-2M (Prairie Crossing) will encompass Tract Map Nos. 31141 and 31142 (Improvement Area A) which include 230 single family dwelling units and Tract Map No. 31633 (Improvement Area B) which includes 129 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.

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
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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 Map Nos. 31141 and 31142 (Improvement Area A) and Tract Map No. 31633 (Improvement Area B)) are impacted by the proposed special taxes. By setting up special taxes for each Improvement Area 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 ensure 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, streetlights and traffic signal. The developers shall, and are obligated to, provide disclosure statements to potential buyers that outline the associated tax rate of a new home.

**SUPPLEMENTAL:**


**Additional Fiscal Information**

Pursuant to the proposed Rate and Method of Apportionment, for fiscal year 2021-2022, the proposed Budget and Special Tax in each Improvement Area of the CFD will be as follows: the Improvement Area A budget will be \$80,500 and will result in a special tax of \$350 per taxable parcel; the Improvement Area B budget will be \$42,570 and will result in a special tax of \$330 per taxable parcel. The annual special tax, for each Improvement Area, shall 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:**

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

- Resolution No. 2021-016
- Proposed Boundary Map
- Rate and Method of Apportionment (RMA)
- Petitions

  
Steven Atkeson 1/4/2021

  
Gregory V. Priantos, Director County Counsel 12/30/2020

2 RESOLUTION NO. 2021-016

3  
4 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE OF  
5 INTENTION TO ESTABLISH A COMMUNITY FACILITIES DISTRICT AND TO AUTHORIZE  
6 THE LEVY OF SPECIAL TAXES TO THE APPLICABLE IMPROVEMENT AREAS AND SETTING  
7 A DATE AND TIME FOR A PUBLIC HEARING THEREON

8  
9 **WHEREAS**, a community facilities district may be established under the Mello-Roos Community  
10 Facilities Act of 1982 (the "Act") in order to finance certain public capital facilities and services;

11 **WHEREAS**, proceedings for the establishment of a community facilities district under the Act  
12 may be instituted following the receipt of a petition by the landowners of at least 10% of the area of land  
13 proposed to be included within the territory of the community facilities district (a "Qualifying Petition")  
14 and the furnishing of a deposit by the petitioners pursuant to Section 53318(d) of the Act ("Deposit");

15 **WHEREAS**, the Board of Supervisors of the County of Riverside constitutes the legislative body  
16 of a local agency for purposes of the Act; and

17 **WHEREAS**, the Board of Supervisors has received Qualifying Petitions and the Deposit pursuant  
18 to the Act and therefore institutes proceedings to establish a community facilities district (the  
19 "Community Facilities District") and authorize the levy of special taxes therein in order to finance  
20 services in each of the applicable Improvement Areas; and

21 **WHEREAS**, the special taxes levied in Improvement Area A will finance the following services:

- 22 i) Administration, inspection and maintenance of all stormwater facilities and BMPs,  
23 including water quality basins, fossil filters, basin forebays and all other  
24 NPDES/WQMP/BMP-related devices and structures as approved and accepted by  
25 the CFD. Administration includes, but is not limited to, quality control and  
26 assurance of inspections and maintenance, general contract management,  
27 scheduling of inspections and maintenance, and general oversight of all  
28 NPDES/WQMP/BMP operations. Inspection includes, but is not limited to, travel

FORM APPROVED COUNTY COUNSEL  
BY: MCT  
MICHAEL C. THOMAS  
DATE: 1/10/20

1 time, visual inspection process and procedures for functionality, GPS location  
2 recording, assurance of proper vegetation, functioning irrigation, and citing  
3 operational or structural deficiencies, erosion, trash, silt and sediment build-up.  
4 Maintenance includes, but is not limited to, repair or replacement of any  
5 deficiencies noted during inspection, weed control and abatement, trash removal,  
6 and healthy upkeep of required plant materials; and

7 ii) Street lighting maintenance, which includes energy charges, operation,  
8 maintenance, and administration of street lighting; and

9 iii) Traffic signal maintenance including energy charges, operation, maintenance, and  
10 administrative costs of traffic signal; and

11 **WHEREAS,** the special taxes levied in Improvement Area B will finance the following services:

12 i) Administration, inspection, and maintenance of all stormwater facilities and BMPs  
13 to include: water quality basins, fossil filters, basin forebays, and all other  
14 NPDES/WQMP/BMP related devices and structures as approved and accepted by  
15 the Community Facilities District; administration includes, but is not limited to,  
16 quality control and assurance of inspections and maintenance, general contract  
17 management, scheduling of inspections and maintenance, and general oversight of  
18 all NPDES/WQMP/BMP operations; inspection includes, but is not limited to,  
19 travel time, visual inspection process and procedures for functionality, GPS  
20 location recording, assurance of proper vegetation, functioning irrigation, and  
21 citing operational or structural deficiencies, erosion, trash, silt and sediment build-  
22 up; and maintenance includes, but is not limited to, repair or replacement of any  
23 deficiencies noted during inspection, weed control and abatement, trash removal,  
24 and healthy upkeep of required plant materials; and

25 ii) Traffic signal maintenance including energy charges, operation, maintenance, and  
26 administrative costs of traffic signal;

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28



1           **NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED BY** the Board  
2 of Supervisors of the County of Riverside, State of California (the “Board of Supervisors”) in regular  
3 session assembled on January 12, 2021 at 9:30 a.m. or soon thereafter, in the meeting room of the Board  
4 of Supervisors, located on the first floor of the County Administrative Center, 4080 Lemon Street,  
5 Riverside, California as follows:

6           **Section 1.** The Board of Supervisors proposes to establish a community facilities district under  
7 the terms of the Act. The boundaries of the territory proposed for inclusion in the Community Facilities  
8 District, with its applicable Improvement Areas, are described in the map showing the proposed  
9 Community Facilities District (the “Boundary Map”) on file with the Clerk of the Board of Supervisors  
10 (the “Clerk”), which boundaries are hereby preliminarily approved and to which map reference is hereby  
11 made for further particulars. The Clerk is hereby directed to sign the original Boundary Map and record,  
12 or cause to be recorded, the Boundary Map with all proper endorsements thereon in the office of the  
13 Riverside County Recorder within 15 days of the date of adoption of this resolution, all as required by  
14 Section 3111 of the California Streets and Highways Code.

15           **Section 2.** The name proposed for the Community Facilities District is “Community Facilities  
16 District 20-2M (Prairie Crossing) of the County of Riverside.”

17           **Section 3.** The services (the “Services”) proposed to be financed by the Community Facilities  
18 District, with its applicable Improvement Areas, pursuant to the Act are described in Exhibit A attached  
19 hereto and as follows:

20           Improvement Area A

- 21           i) Administration, inspection and maintenance of all stormwater facilities and BMPs,  
22 including water quality basins, fossil filters, basin forebays and all other  
23 NPDES/WQMP/BMP-related devices and structures as approved and accepted by  
24 the CFD. Administration includes, but is not limited to, quality control and  
25 assurance of inspections and maintenance, general contract management,  
26 scheduling of inspections and maintenance, and general oversight of all  
27 NPDES/WQMP/BMP operations. Inspection includes, but is not limited to, travel  
28 time, visual inspection process and procedures for functionality, GPS location

1 recording, assurance of proper vegetation, functioning irrigation, and citing  
2 operational or structural deficiencies, erosion, trash, silt and sediment build-up.  
3 Maintenance includes, but is not limited to, repair or replacement of any  
4 deficiencies noted during inspection, weed control and abatement, trash removal,  
5 and healthy upkeep of required plant materials; and

6 ii) Street lighting maintenance, which includes energy charges, operation,  
7 maintenance, and administration of street lighting; and

8 iii) Traffic signal maintenance including energy charges, operation, maintenance, and  
9 administrative costs of traffic signal.

10 Improvement Area B

11 i) Administration, inspection, and maintenance of all stormwater facilities and BMPs  
12 to include: water quality basins, fossil filters, basin forebays, and all other  
13 NPDES/WQMP/BMP related devices and structures as approved and accepted by  
14 the Community Facilities District; administration includes, but is not limited to,  
15 quality control and assurance of inspections and maintenance, general contract  
16 management, scheduling of inspections and maintenance, and general oversight of  
17 all NPDES/WQMP/BMP operations; inspection includes, but is not limited to,  
18 travel time, visual inspection process and procedures for functionality, GPS  
19 location recording, assurance of proper vegetation, functioning irrigation, and  
20 citing operational or structural deficiencies, erosion, trash, silt and sediment build-  
21 up; and maintenance includes, but is not limited to, repair or replacement of any  
22 deficiencies noted during inspection, weed control and abatement, trash removal,  
23 and healthy upkeep of required plant materials; and

24 ii) Traffic signal maintenance including energy charges, operation, maintenance, and  
25 administrative costs of traffic signal.

26 **Section 4.** Except where funds are otherwise available, a special tax sufficient to pay for all  
27 Services in each Improvement Area, secured by recordation of a continuing lien against all nonexempt  
28 real property in the Community Facilities District, will be annually levied within the Community

1 Facilities District. The rate and method of apportionment of the special tax (the “Rate and Method”), in  
2 sufficient detail to allow each landowner within the proposed Community Facilities District to estimate  
3 the maximum amount that he or she will have to pay, is described in Exhibit B attached hereto, which is  
4 by this reference incorporated herein. The special tax will be collected in the same manner as ordinary *ad*  
5 *valorem* property taxes or in such other manner as the Board of Supervisors shall determine, including  
6 direct billing of the affected property owners. The special tax shall be levied annually until terminated by  
7 the Board of Supervisors as specified in the Rate and Method.

8 **Section 5.** The Board of Supervisors hereby sets the matter for public hearing on March 2, 2021,  
9 at 9:30 am, or as soon thereafter as the Board of Supervisors will consider the matter, at the meeting room  
10 of the Board of Supervisors, located on the first floor of the County Administrative Center, 4080 Lemon  
11 Street, 1<sup>st</sup> Floor, Riverside, California, as the time and place when and where the Board of Supervisors  
12 will conduct a public hearing on the establishment of the Community Facilities District and the levy of the  
13 special tax in each Improvement Area therein.

14 **Section 6.** The Clerk is hereby directed to publish, or cause to be published, a notice of said  
15 public hearing, as prepared and approved by County Counsel, one time in *The Press Enterprise*, a  
16 newspaper of general circulation published in the area of the Community Facilities District. The  
17 publication of said notice shall be completed at least seven days prior to the date set for public hearing.  
18 Said notice shall contain the information prescribed by Section 53322 of the Government Code.

19 The Clerk is hereby further directed to give notice of said public hearing, as prepared and  
20 approved by County Counsel, by first-class mail to each registered voter and to each landowner within the  
21 Community Facilities District. Said notice shall be mailed at least 15 days prior to the date set for public  
22 hearing and shall contain the same information as is required to be contained in the notice published  
23 pursuant to Section 53322 of the Government Code.

24 **Section 7.** The levy of said proposed special tax in each Improvement Area shall be subject to the  
25 approval of the qualified electors of the Community Facilities District at a special election based upon  
26 each Improvement Area. The proposed voting procedure shall be by mail or hand-delivered ballot among  
27 each landowner, in Improvement Area A and Improvement Area B, respectively within the Community  
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1 Facilities District, with each owner having one vote for each acre or portion of an acre such owner owns  
2 in the Community Facilities District within each Improvement Area.

3 **Section 8.** Each officer of the County of Riverside who is or will be responsible for providing one  
4 or more of the proposed types of Services in each Improvement Area is hereby directed to study, or cause  
5 to be studied, the proposed Community Facilities District and, at or before said public hearing, file a  
6 report with the Board of Supervisors containing a brief description of the Services by type that will, in his  
7 or her opinion, be required to adequately meet the needs of each Improvement Area within the  
8 Community Facilities District and his or her estimate of the cost of providing the Services. Such officers  
9 are hereby also directed to estimate the fair and reasonable cost of the incidental expenses proposed to be  
10 paid. Such report shall be made a part of the record of said public hearing.

11 **Section 9.** In the opinion of the Board of Supervisors, the public interest will not be served by  
12 allowing the property owners within the proposed Community Facilities District to enter into a contract in  
13 accordance with subdivision (a) of Section 53329.5 of the Government Code and, accordingly, the Board  
14 of Supervisors hereby provides that such property owners may not enter into a contract in accordance with  
15 said subdivision.

16 **Section 10.** The officers of the County of Riverside are, and each of them is, hereby authorized  
17 and directed to do any and all things, and to execute and deliver any and all documents which said officers  
18 may deem necessary or advisable in order to accomplish the purposes of this resolution and not  
19 inconsistent with the provisions hereof.

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1 ADOPTED, SIGNED AND APPROVED this 12<sup>TH</sup> day of January, 2021, by the Board of  
2 Supervisors of the County of Riverside.

3 //

4 //

5 Karen S. Spiegel  
6 Chair of the Board of Supervisors

7 ATTEST:

8 Kecia R. Harper  
9 Clerk of the Board of Supervisors

10 By: Priscilla Russo

11 Deputy

12  
13 ROLL CALL:

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

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

21 Kecia R. Harper, Clerk of said Board

22 By: Priscilla Russo

23 Deputy  
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1 EXHIBIT A

2  
3 SERVICES AND INCIDENTAL EXPENSES  
4

5 Services

6 The types of services to be financed by each Improvement Area within the Community Facilities District  
7 are:

8 Improvement Area A

- 9 i) Administration, inspection and maintenance of all stormwater facilities and BMPs,  
10 including water quality basins, fossil filters, basin forebays and all other  
11 NPDES/WQMP/BMP-related devices and structures as approved and accepted by  
12 the CFD. Administration includes, but is not limited to, quality control and  
13 assurance of inspections and maintenance, general contract management,  
14 scheduling of inspections and maintenance, and general oversight of all  
15 NPDES/WQMP/BMP operations. Inspection includes, but is not limited to, travel  
16 time, visual inspection process and procedures for functionality, GPS location  
17 recording, assurance of proper vegetation, functioning irrigation, and citing  
18 operational or structural deficiencies, erosion, trash, silt and sediment build-up.  
19 Maintenance includes, but is not limited to, repair or replacement of any  
20 deficiencies noted during inspection, weed control and abatement, trash removal,  
21 and healthy upkeep of required plant materials; and
- 22 ii) Street lighting maintenance, which includes energy charges, operation,  
23 maintenance, and administration of street lighting; and
- 24 iii) Traffic signal maintenance including energy charges, operation, maintenance, and  
25 administrative costs of traffic signal.

26 Improvement Area B

- 27 i) Administration, inspection and maintenance of all stormwater facilities and BMPs,  
28 including water quality basins, fossil filters, basin forebays and all other

1 NPDES/WQMP/BMP-related devices and structures as approved and accepted by  
2 the CFD. Administration includes, but is not limited to, quality control and  
3 assurance of inspections and maintenance, general contract management,  
4 scheduling of inspections and maintenance, and general oversight of all  
5 NPDES/WQMP/BMP operations. Inspection includes, but is not limited to, travel  
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8 operational or structural deficiencies, erosion, trash, silt and sediment build-up.  
9 Maintenance includes, but is not limited to, repair or replacement of any  
10 deficiencies noted during inspection, weed control and abatement, trash removal,  
11 and healthy upkeep of required plant materials; and

- 12 ii) Traffic signal maintenance including energy charges, operation, maintenance, and  
13 administrative costs of traffic signal.

14 **Incidental Expenses**

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

- 16 i. The cost associated with the creation of the Community Facilities District,  
17 determination of the amount of taxes, collection of taxes, including litigation  
18 expenses, if any, costs for processing payment of taxes, or other administrative  
19 costs otherwise incurred in order to carry out the authorized purposes of the  
20 Community Facilities District; and  
21 ii. Any other expenses incidental to the performance and inspection of the authorized  
22 Services.

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**EXHIBIT B**

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

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(See Attached)



**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR  
COMMUNITY FACILITIES DISTRICT 20-2M (PRAIRIE CROSSING)  
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) 20-2M (Prairie Crossing). The amount of Special Tax to be levied on each Parcel in each Improvement Area in each Fiscal Year, commencing in Fiscal Year 2021-2022 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 the applicable Improvement Area to carry out the duties of the Administrator of the CFD as allowed by the Act, which shall include without limitation, all costs and expenses arising out of or resulting from the annual levy and collection of the Special Tax (whether by the County or designee thereof, or both), any litigation or appeal involving the CFD, and other administrative expenses of the County or designee thereof, or both, directly related to the CFD. Administrative Expenses shall also include amounts estimated or advanced by the County or CFD for attorney’s fees and other costs related to commencing and pursuing to completion any foreclosure as a result of delinquent Special Taxes.

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

**“Approved Property”** means all Parcels of Taxable Property: (i) that are included in a Final Map that was recorded prior to the January 1<sup>st</sup> preceding the Fiscal Year in which

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

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

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

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

**“Base Year”** means the Fiscal Year ending June 30, 2021.

**“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 of each Improvement Area within the CFD 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 20-2M (Prairie Crossing) 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 March 2020. 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 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied, and (ii) for which a Building Permit for new construction has been issued prior to April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

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

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

**“Final Map”** means a subdivision of property by recordation of a tract map, parcel map or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) or recordation of a condominium plan pursuant to California Civil Code 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.

**“Improvement Area(s)”** means Improvement Area A or Improvement Area B as identified on the Boundary Map.

**“Improvement Area A”** means the specific area identified on the Boundary Map as Improvement Area A of the CFD.

**“Improvement Area B”** means the specific area identified on the Boundary Map as Improvement Area B of the CFD.

**“Land Use Class”** means any of the classes listed in Table 1, 2, 3, or 4 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 a given Fiscal Year for Improvement Area A or Improvement Area B.

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

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

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

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

**“Proportionately”** means for Parcels of Taxable Property that are (i) Developed Property, that the ratio of the actual Special Tax levy to Maximum Special Tax is the same for all Parcels of Developed Property as determined separately for each Improvement Area, (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 as determined separately for each Improvement Area, 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 as determined separately for each Improvement Area.

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

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

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

**“Special Tax” or “Special Taxes”** 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(s)”** means that amount required in any Fiscal Year to pay for the Special Tax Requirement for Improvement Area A or for the Special Tax Requirement for Improvement Area B.

**“Special Tax Requirement for Improvement Area A”** means that amount required in each Fiscal Year within Improvement Area A of the CFD, to: (i) pay the estimated cost of Special Tax Services for Improvement Area A 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 for Improvement Area A or (b) the amount needed to fund the Special Tax Reserve Fund up to the Special Tax Reserve Fund Requirement for Improvement Area A; (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 Requirement for Improvement Area B”** means that amount required in each Fiscal Year within Improvement Area B of the CFD, to: (i) pay the estimated cost of Special Tax Services for Improvement Area B 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 for Improvement Area B or (b) the amount needed to fund the Special Tax Reserve Fund up to the Special Tax Reserve Fund Requirement for Improvement Area B; (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 for Improvement Area A or for the Special Tax Services for Improvement Area B.

**“Special Tax Reserve Fund Requirement for Improvement Area A”** means an amount up to 150% of the anticipated annual cost of Special Tax Services for Improvement Area A of \$80,500 for the Base Year. The Special Tax Reserve Fund Requirement for Improvement Area A shall be increased annually, commencing July 1, 2021, 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 Reserve Fund Requirement for Improvement Area B”** means an amount up to 150% of the anticipated annual cost of Special Tax Services for Improvement Area B of \$42,570 for the Base Year. The Special Tax Reserve Fund Requirement for Improvement Area B shall be increased annually, commencing July 1, 2021, 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 Special Tax Services for Improvement Area A or Special Tax Services for Improvement Area B.

**“Special Tax Services for Improvement Area A”** means (i) the administration, inspection and maintenance of all stormwater facilities and BMPs, including 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 within Improvement Area A. (ii) Street lighting maintenance, which

includes energy charges, operation, maintenance, and administration of street lighting located within the surrounding area of Improvement Area A. (iii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal within the CFD.

**“Special Tax Services for Improvement Area B”** means (i) the administration, inspection and maintenance of all stormwater facilities and BMPs, including 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 within Improvement Area B. (ii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal within the CFD.

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

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

**“Taxable Unit”** means either a Dwelling Unit or an Acre, as shown in Table 1, 2, 3 or 4.

**“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 2021-2022, all Parcels of Taxable Property within Improvement Area A and Improvement Area B 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 Tax in accordance with this Rate and Method of Apportionment as determined pursuant to Sections C. and D.

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

**C. MAXIMUM SPECIAL TAX**

**1. Developed Property**

The Maximum Special Tax that may be levied and escalated, as explained further in Section C.1. (a) below, in each Fiscal Year for each Parcel classified as Developed Property shall be determined by reference to Table 1 for each Parcel in Improvement Area A, and by reference to Table 2 for each Parcel in Improvement Area B.

**TABLE 1  
Maximum Special Tax for Developed  
Property for Fiscal Year 2020-2021  
Improvement Area A**

| <b>Land Use Class</b> | <b>Description</b>                | <b>Taxable Unit</b> | <b>Maximum Special Tax Per Taxable Unit</b> |
|-----------------------|-----------------------------------|---------------------|---|
| 1                     | Single Family Property            | D/U                 | \$350                                       |
| 2                     | Multi-family Residential Property | Acre                | \$1,791                                     |
| 3                     | Non-Residential Property          | Acre                | \$1,791                                     |

**TABLE 2  
Maximum Special Tax for Developed  
Property for Fiscal Year 2020-2021  
Improvement Area B**

| <b>Land Use Class</b> | <b>Description</b>                | <b>Taxable Unit</b> | <b>Maximum Special Tax Per Taxable Unit</b> |
|-----------------------|-----------------------------------|---------------------|---|
| 1                     | Single Family Property            | D/U                 | \$330                                       |
| 2                     | Multi-family Residential Property | Acre                | \$1,550                                     |
| 3                     | Non-Residential Property          | Acre                | \$1,550                                     |

(a) Increase in the Maximum Special Tax

On each July 1, following the Base Year, the Maximum Special Tax identified in Table 1 and Table 2 above shall be increased annually, commencing July 1, 2021, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.

(b) Multiple Land Use Classes

In some instances, a Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Tax that may be levied on such Parcel shall be the sum of the Maximum Special Tax that can be levied within the applicable Improvement Area 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 for the applicable Improvement Area times the Acreage of such Parcel; provided, however, for a Parcel of Approved Property that is expected to become Single Family Property as reasonably determined by the Administrator based on the Final Map for such Parcel, the Maximum Special Tax for such Parcel of Approved Property shall be calculated pursuant to Section C.1. as if such Parcel were already designated as Developed Property and classified as Single Family Property within the applicable Improvement Area.

The Maximum Special Tax for Approved Property shall be increased annually, commencing July 1, 2021, 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 is shown in Table 3 for each Parcel in Improvement Area A and in Table 4 for each Parcel in Improvement Area B.



**Table 3**  
**Maximum Special Tax for Undeveloped**  
**Property for Fiscal Year 2020-2021**  
**Improvement Area A**

| Taxable Unit | Maximum Special Tax Per Acre |
|--------------|------------------------------|
| Acre         | \$1,791                      |

**Table 4**  
**Maximum Special Tax for Undeveloped**  
**Property for Fiscal Year 2020-2021**  
**Improvement Area B**

| Taxable Unit | Maximum Special Tax Per Acre |
|--------------|------------------------------|
| Acre         | \$1,550                      |

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2021, 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 for both Improvement Area A and Improvement Area B. **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 2021-2022 and for each following Fiscal Year, the Administrator shall levy the Special Tax in each Improvement Area on all Taxable Property until the amount of Special Tax equals the Special Tax Requirement for each Improvement Area in accordance with the following steps:

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

Second: If additional moneys are needed to satisfy the Special Tax Requirement for an Improvement Area 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 within such Improvement Area.

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

Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal Year against any Parcel of Residential Property within an Improvement Area 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 within the same Improvement Area above the amount that would have been levied in that Fiscal Year for the same Improvement Area had there never been any such delinquency or default within the same Improvement Area of the CFD.

#### **E. EXEMPTIONS**

The CFD shall not levy Special Taxes on Public Property or Property Owners Association Property within either Improvement Area within the boundary of 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.

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

Commencing with Fiscal Year 2021-2022 and for each following Fiscal Year, the Administrator shall levy the Special Tax in each Improvement Area on all Taxable Property until the amount of Special Tax equals the Special Tax Requirement for each Improvement Area in accordance with the following steps:

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

Second: If additional moneys are needed to satisfy the Special Tax Requirement for an Improvement Area 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 within such Improvement Area.

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

Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal Year against any Parcel of Residential Property within an Improvement Area 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 within the same Improvement Area above the amount that would have been levied in that Fiscal Year for the same Improvement Area had there never been any such delinquency or default within the same Improvement Area of the CFD.

#### **E. EXEMPTIONS**

The CFD shall not levy Special Taxes on Public Property or Property Owners Association Property within either Improvement Area within the boundary of 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.

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