

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



ITEM: 3.10
(ID # 15600)

MEETING DATE:

FROM : OFFICE OF ECONOMIC DEVELOPMENT: Tuesday, September 28, 2021

SUBJECT: OFFICE OF ECONOMIC DEVELOPMENT (RIVCOED): Community Facilities District No. 20-1M (Springbrook) of the County of Riverside; ADOPTION OF ORDINANCE NO. 962.1, an Ordinance of the County of Riverside Authorizing the Amended Levy of a Special Tax Within Community Facilities District No. 20-1M (Springbrook); Exempt from CEQA, District 2 [\$761,852] On-going Cost. CFD No. 20-1M (Springbrook)– 100% (Clerk to file Notice of Exemption; Clerk to Publish and Post)

RECOMMENDED MOTION: That the Board of Supervisors:

1. Find that the adoption of Ordinance No. 962.1 is exempt from the California Environmental Quality Act (CEQA) pursuant to State CEQA Guidelines Section 15378, Section 15301 (Existing Facilities), and Section 15061(b)(3) (the Common Sense Exemption);
2. Adopt Ordinance No. 962.1, an Ordinance of the County of Riverside amending Ordinance No. 962, authorizing the Amended Levy of a Special Tax within Community Facilities District No. 20-1M (Springbrook) of the County of Riverside;
3. Direct the Clerk of the Board to file a Notice of Exemption with the County Clerk for posting upon approval; and
4. Direct the Clerk of the Board to publish a summary and post a copy of Ordinance No. 962.1 pursuant to Government Code Section 25124.

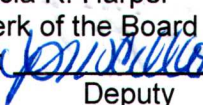
ACTION:Policy


Suzanne Holland, Director of Office of Economic Development 9/16/2021

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Perez and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended and Ordinance 962.1 is adopted with waiver of the reading.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: September 28, 2021
xc: OED, MC/COBab, Recorder

Kecia R. Harper
Clerk of the Board
By: 
Deputy

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FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$761,852	\$ 0	\$761,852
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: CFD 20-1M (Springbrook) 100%			Budget Adjustment: No	
			For Fiscal Year: 2022-2023	

C.E.O. RECOMMENDATION: Approve.

BACKGROUND:

Summary

The State Legislature enacted the Mello-Roos Act of 1982, to assist public agencies in financing certain capital improvements, public services, and maintenance activities. On January 27, 2015, the Board of Supervisors revised Board Policy B-12 entitled “Land Secured Financing Districts” to include “Service and Maintenance CFDs” to fund the ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFDs).

KB Home Coastal, Inc. the Developer of Tract Map Nos. 30908 and 30909 petitioned that the Riverside County Office of Economic Development assist them in Amending the Rate and Method of Apportionment of Special Tax for the CFD to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 20-1M (Springbrook) encompasses the entire Tract Map Nos. 30908 and 30909, which is projected to include 644 assessable single-family dwelling units.

As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with street lighting maintenance (including energy charges, operation, maintenance, and administrative costs of streetlights) and maintenance of park and landscaping improvements that may include, but are not limited to turf, ground cover, shrub, trees and plants, irrigation and drainage systems, masonry wall or other fencing within the designated boundaries of the CFD.

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

On September 15, 2020, the County of Riverside Board of Supervisors approved agenda item 3.10 Resolution No. 2020-142, a resolution of intention as the initial step for forming the CFD and declared the intention of the Board of Supervisors as required by the Mello-Roos Act of 1982 to levy a special tax to fund the service and maintenance functions requested by the Developer.

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On October 20, 2020, the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2020-204, the Resolution of Formation of the CFD, which also authorized the levy of a special tax within the CFD subject to voter approval during a duly called election held that same day.

On October 27, 2020, the Board of Supervisors adopted Resolution No. 2020-208 declaring the results of the election regarding the proposed special tax and finding that 100% of the votes cast were in favor of the levy of the special tax. In addition, the Board introduced Riverside County Ordinance No. 962 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters.

On November 3, 2020, the Board of Supervisors adopted Ordinance No. 962 Authorizing the Levy of a Special Tax within Community Facilities District No. 20-1M (Springbrook).

On June 1, 2021, the property owner (KB Home Coastal, Inc.) of Tract Map Nos. 30908 and 30909 petitioned the County to assist in amending the Rate and Method of Apportionment of Special Tax for Community Facilities District 20-1M (Springbrook).

On July 20, 2021 (Agenda Item 3.22) the Board of Supervisors adopted Resolution No. 2021-139 declaring its Intention to Consider Amending the Rate and Method of Apportionment of Special Tax for Community Facilities District 20-1M (Springbrook) and to Authorize the Levy of Special Taxes and Setting a Date and Time for a Public Hearing.

On August 24, 2021, the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning Amending the Rate and Method of Apportionment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2021-140, the Resolution Amending the Rate and Method Apportionment of CFD, which also authorized the levy of a special tax within the CFD subject to voter approval during a duly called election held that same day.

On September 14, 2021, the Board of Supervisors adopted Resolution No. 2021-141 declaring the results of the election regarding the amended special tax and finding that 100% of the votes cast were in favor of the levy of the special tax. In addition, the Board introduced Riverside County Ordinance No. 962.1 authorizing the levy of the special tax pursuant to the Amended and Restated Rate and Method of Apportionment approved by the voters. By today's action, the Board will formally adopt the special tax ordinance and levy the special tax.

Pursuant to CEQA, the ordinance was reviewed and determined to be exempt from CEQA pursuant to State CEQA Guidelines Section 15378, Section 15301, Class 1 – Existing facilities and Section 15061(b)(3) – Common Sense Exemption. The adoption of the ordinance is limited to the special tax ordinance to provide an alternative mechanism for financing maintenance

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activities involving the operation, maintenance, repair and minor alteration of existing public or private structures, facilities, mechanical equipment or topographical features, involving no expansion of use. The adoption of the ordinance would not result in direct impacts to the physical environment or reasonably foreseeable indirect effects, as it would not include any changes to the existing land use or a physical degradation of the property,

County Counsel has approved the ordinance as to form.

Impact on Residents and Businesses

The voters within the CFD have voted to authorize the special tax levied by Riverside County Ordinance No. 962.1 on real property within the CFD to provide funds for authorized maintenance and service activities. The property owners within the CFD will be favorably impacted by the levy of the special tax and the associated maintenance and service activities it funds.

ATTACHMENTS:

- Riverside County Ordinance No. 962.1
- Notice of Exemption
- Clerk of the Board Posting (Ordinance Summary)



Gregory E. Priamos, Director County Counsel 9/17/2021

1 Special Tax”), amending the District, authorizing the levy of a special tax within the District to fund the
2 Services, subject to voter approval, establishing an annual appropriations limit of \$4,000,000 for the
3 District, subject to voter approval, and calling a special election for the District for August 24, 2021 on
4 the propositions to levy a special tax within the District and to establish an appropriations limit for the
5 District.

6 d. Pursuant to the terms of the Resolution Amending the Rate and Method of
7 Apportionment of Special Tax and the provisions of the Act, said special election was held on August 24,
8 2021. Each of the propositions was approved by more than two-thirds of the votes cast at said special
9 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 amended rate and in accordance with the Amended and Restated Method of
22 Apportionment (the “Rate and Method”) set forth in the Resolution Amending the Rate and Method of
23 Apportionment of Special Tax and attached as Exhibit A hereto and made a part hereof. The special taxes
24 are hereby levied commencing in the fiscal year 2022-2023 and in each fiscal year thereafter for the
25 period necessary to satisfy the Special Tax Requirement (as defined in the Rate and Method) and until
26 action is taken by the Board of Supervisors, acting as the Legislative Body of the District, to dissolve the
27 District.

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

5 c. All of the collections of the special tax shall be used as provided for in the
6 Act, the Rate and Method and the Resolution Amending the Rate and Method of Apportionment of
7 Special Tax, including, but not limited to, to fund, pay for, and finance authorized street lighting
8 maintenance, landscape and park improvements and to pay expenses incidental thereto, so long as the
9 special taxes are needed to fund such services; to replenish the reserve fund for the District; to pay the
10 costs of administering the District, and to pay the costs of collecting and administering the special tax.

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

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

26 Section 5. EXEMPTIONS. Properties or entities of the state, federal or other local
27 governments shall be exempt from any levy of the special taxes, to the extent set forth in the Amended
28

1 and Restated Rate and Method of Apportionment. In no event shall the special taxes be levied on any
2 parcel within the District in excess of the maximum tax specified in the Rate and Method.

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

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

13
14 BOARD OF SUPERVISORS OF THE COUNTY
15 OF RIVERSIDE, STATE OF CALIFORNIA

16
17 By: Karen S. Spiegel
18 Chair of the Board of Supervisors
19 **KAREN SPIEGEL**

18 ATTEST:
19 CLERK OF THE BOARD:

20 By: [Signature]
21 Deputy
22 (SEAL)

23
24 APPROVED AS TO FORM

25 September 1, 2021

26 By: [Signature]
27 Darren Ziegler
28 Deputy County Counsel

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AMENDED AND RESTATED
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT 20-1M (SPRINGBROOK)
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) 20-1M (Springbrook). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing in Fiscal Year 2022-2023, 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

1 annual levy and collection of the Special Tax (whether by the County or designee thereof, or both), any
2 litigation or appeal involving the CFD, and other administrative expenses of the County or designee
3 thereof, or both, directly related to the CFD. Administrative Expenses shall also include amounts
4 estimated or advanced by the County or CFD for attorney's fees and other costs related to commencing
5 and pursuing to completion any foreclosure as a result of delinquent Special Taxes.

6
7 **“Administrator”** means an official of the County, or designee thereof, responsible for determining the
8 annual amount of the levy and collection of the Special Taxes.

9
10 **“Approved Property”** means all Parcels of Taxable Property: (i) that are included in a Final Map that
11 was recorded prior to the January 1st preceding the Fiscal Year in which the Special Tax is being levied,
12 and (ii) that have not been issued a Building Permit prior to the April 1st preceding the Fiscal Year in
13 which the Special Tax is being levied.

14
15 **“Assessor”** means the Assessor of the County.

16
17 **“Assessor’s Parcel Map”** means an official map of the Assessor of the County designating Parcels by
18 Assessor’s Parcel Number.

19
20 **“Assessor’s Parcel Number”** means the number assigned to a lot or Parcel for purposes of
21 identification as determined from an Assessor Parcel Map or the applicable assessment roll.

22
23 **“Base Year”** means the Fiscal Year ending June 30, 2022.

24
25 **“Board”** means Riverside County Board of Supervisors, acting in its capacity as the legislative body of
26 the CFD.

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

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

7
8 **“CFD”** means Community Facilities District 20-1M (Springbrook) of the County of Riverside.

9
10 **“Consumer Price Index”** means the cumulative percentage increase in the Consumer Price Index
11 published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the Riverside-San
12 Bernardino-Ontario Area, as it stands in March of each year over the base index as of 2021. In the event
13 this index ceases to be published, the Consumer Price Index shall be another index as determined by the
14 Administrator that is reasonably comparable to the Consumer Price Index for the Riverside-San
15 Bernardino-Ontario Area.

16
17 **“County”** means the County of Riverside, California.

18
19 **“Developed Property”** means all Parcels of Taxable Property: (i) that are included in a Final Map that
20 was recorded prior to January 1st preceding the Fiscal Year in which the Special Tax is being levied, and
21 (ii) for which a Building Permit for new construction has been issued prior to April 1st preceding the
22 Fiscal Year in which the Special Tax is being levied.

23
24 **“Dwelling Unit” or “(D/U)”** means a residential unit that is used or intended to be used as a domicile by
25 one or more persons, as determined by the Administrator.

26
27 **“Exempt Property”** means any Parcel which is exempt from Special Taxes pursuant to Section E.,
28 below.

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

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

8
9 **“Land Use Class”** means any of the classes listed in Table 1 of Section C. below.

10
11 **“Maximum Special Tax”** means for each Parcel in each Fiscal Year, the greatest amount of Special
12 Tax, determined in accordance with Section C., below, which may be levied on such Parcel in each Fiscal
13 Year.

14
15 **“Multi-family Residential Property”** means all Parcels of Residential Property that consist of a
16 building or buildings comprised of attached Dwelling Units available for rental by the general public, not
17 for sale to an end user, and under common management.

18
19 **“Non-Residential Property”** means all Parcels of Developed Property for which a Building Permit was
20 issued, permitting the construction of one or more non-residential structures.

21
22 **“Parcel”** means a lot or parcel within the CFD shown on an Assessor’s Parcel Map with an assigned
23 Assessor’s Parcel Number valid as of July 1st for the Fiscal Year for which the Special Tax is being
24 levied.

25
26 **“Property Owners Association Property”** means all Parcels which have been conveyed, dedicated to,
27 or irrevocably offered for dedication to a property owner association, including any master or sub-
28 association, prior to April 1st preceding the Fiscal Year in which the Special Tax is being levied.

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

8
9 **“Public Property”** means all Parcels which, as of April 1st preceding the Fiscal Year in which the
10 Special Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned by, dedicated
11 to, or irrevocably offered for dedication to the federal government, the State, the County, City or any
12 other public agency, provided, however, that any property leased by a public agency to a private entity
13 and subject to taxation under Section 53340.1 of the Act shall be taxed and classified according to its use;
14 or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the
15 purpose set forth in the easement.

16
17 **“Residential Property”** means all Parcels of Developed Property for which a Building Permit has been
18 issued permitting the construction of one or more residential Dwelling Units.

19
20 **“Single Family Property”** means all Parcels of Residential Property, other than Multi-family
21 Residential Property.

22
23 **“Special Tax”** means the special tax to be levied in each Fiscal Year on each Parcel of Taxable Property
24 in accordance with Section D. to fund the Special Tax Requirement.

25
26 **“Special Tax Requirement”** means for each Fiscal Year, that amount required to: (i) pay the estimated
27 cost of Special Tax Services for such Fiscal Year as determined by the County; (ii) fund the Special Tax
28 Reserve Fund in an amount equal to the lesser of (a) an amount equal to 20% of the Special Tax Reserve

1 Fund Requirement or (b) the amount needed to fund the Special Tax Reserve Fund up to the Special Tax
2 Reserve Fund Requirement, (iii) pay Administrative Expenses; (iv) pay for anticipated Special Tax
3 delinquencies based on actual delinquencies from the prior Fiscal Year outstanding at the time the annual
4 Special Tax levy is determined; and (v) less a credit for funds available to reduce the annual Special Tax
5 levy as determined by the Administrator.

6
7 **“Special Tax Reserve Fund”** means a fund to be used for capital replacement and maintenance costs
8 related to the Special Tax Services.

9
10 **“Special Tax Reserve Fund Requirement”** means an amount up to 150% of the anticipated annual cost
11 of Special Tax Services of \$761,852.00 for the Base Year. The Special Tax Reserve Fund Requirement
12 shall be increased annually, commencing July 1, 2022, based on the percentage increase in the Consumer
13 Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two
14 percent (2%) of the amount in effect in the previous Fiscal Year.

15
16 **“Special Tax Services”** means (i) Street lighting maintenance, which includes energy charges, operation,
17 maintenance, and administration of street lighting located within the designated boundaries of the CFD.
18 (ii) Park and Landscaping improvements that may include, but are not limited to, turf, ground cover,
19 shrubs, trees, plants, irrigation and drainage systems, masonry walls or other fencing located within the
20 designated boundaries of the Community Facilities District. (iii) Landscaping along Spring Street.

21
22 **“State”** means the State of California.

23
24 **“Taxable Property”** means all Parcels within the boundary of the CFD pursuant to the Boundary Map
25 which are not exempt from the Special Tax pursuant to Section E., below.

26
27 **“Taxable Unit”** means either a Dwelling Unit or an Acre, as shown in Table 1.
28

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

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

4 Each Fiscal Year, commencing with Fiscal Year 2022-2023, all Parcels of Taxable Property shall be
5 classified as either Developed Property, Approved Property, Undeveloped Property, Public Property or
6 Property Owners Association Property, and subject to the levy of Special Taxes in accordance with this
7 Rate and Method of Apportionment as determined pursuant to Sections C. and D.

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

11 **C. MAXIMUM SPECIAL TAX RATES**

12 **1. Developed Property**

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

16 **TABLE 1**
17 **Maximum Special Tax Rates for Developed**
18 **Property for Fiscal Year 2021-2022**

19

20

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$1,183
2	Multi-family Residential Property	Acre	\$5,931
3	Non-Residential Property	Acre	\$5,931

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

27 On each July 1, following the Base Year, the Maximum Special Tax, identified in Table 1, above,
28 shall be increased annually, commencing July 1, 2022, based on the percentage increase in the

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

(b) Multiple Land Use Classes

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

2. Approved Property

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

The Maximum Special Tax for Approved Property shall be increased annually, commencing July 1, 2022, 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

For Fiscal Year 2022-2023, the Maximum Special Tax that may be levied and escalated for each Parcel classified as Undeveloped Property shall be \$5,931 per Acre.

1 The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing
2 July 1, 2022, based on the percentage increase in the Consumer Price Index with a maximum
3 annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the
4 corresponding Maximum Special Tax in effect in the previous Fiscal Year.

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

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

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

10 Commencing with Fiscal Year 2022-2023 and for each following Fiscal Year, the Administrator
11 shall levy the Special Tax on all Taxable Property until the amount of Special Tax equals the
12 Special Tax Requirement in accordance with the following steps:

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

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

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

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

1 **E. EXEMPTIONS**

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

4
5 **F. MANNER OF COLLECTION**

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

12
13 **G. APPEALS**

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

22
23 The Administrator shall interpret this Rate and Method of Apportionment and make determinations
24 relative to the annual levy and administration of the Special Tax and any taxpayer who appeals, as herein
25 specified.

26
27 **H. TERM OF THE SPECIAL TAX**

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

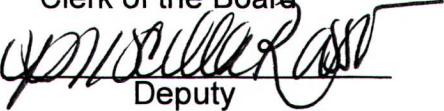
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STATE OF CALIFORNIA)
)
COUNTY OF RIVERSIDE) ss

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said county held on September 28, 2021, the foregoing ordinance consisting of 7 Sections was adopted by the following vote:

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

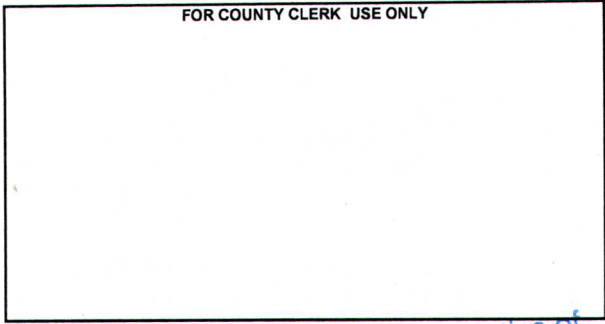
DATE: September 28, 2021

KECIA R. HARPER
Clerk of the Board
BY: 
Deputy

SEAL

Item 3.10

County of Riverside
Office of Economic Development
3403 10th Street, Suite 400, Riverside, CA



NOTICE OF EXEMPTION

Original Negative Declaration/Notice of
Determination was routed to County
Clerks for posting on.
9/30/2021 Date
Initial

September 1, 2021

Project Name: Office of Economic Development, Community Facilities District (CFD) No. 20-1M (Springbrook) of the County of Riverside; Adoption of Ordinance No. 962.1, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within the Springbrook CFD

Project Number: ED99120001

Project Location: Community Facilities District No. 20-1M (Springbrook) of the County of Riverside

Description of Project: On January 27, 2015, the Board of Supervisors revised Board Policy B-12 entitled “Land Secured Financing Districts” to include “Service and Maintenance CFDs” to fund the ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD). As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with services for lighting and maintenance services for streets, roads, parks, parkways, and open space. The special tax is levied according to a Rate and Method of Apportionment which is developed with respect to the specific features of the particular development within the District and which is approved by the eligible voters and later adopted by ordinance. The special tax levy is annually placed on the tax roll for each Assessor Parcel Number noted in the CFD Boundary Map. Home Coastal, Inc. is the Developer of Tract Map Nos. 30908 and 30909 and petitioned that that the County of Riverside Office of Economic Development assist them in Amending the Rate and Method of Apportionment of Special Tax for the CFD to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 20-1M (Springbrook) will encompass the entire Tract Map Nos. 30908 and 30909, which is projected to include 644 assessable single family dwelling units. On September 15, 2020, the Board of Supervisors adopted Resolution 2020-142, a resolution of intention, as the initial step for forming the CFD and declaring the Board’s intention to levy a special tax to fund the of Intention to establish a CFD for Springbrook in order to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance and service activities.

On October 20, 2020, the Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2020-204, the resolution of formation of the CFD, authorizing the levy of a special tax within the CFD to pay for 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 the CFD; and designating the election official for such matters.

On October 27, 2020, the Board of Supervisors adopted Resolution No. 2020-208 declaring the results of the election regarding the proposed special tax and finding that 100% of the votes cast were in favor of the levy of the special tax. In addition, the Board introduced Riverside County Ordinance No. 962 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters.

On November 3, 2020, the Board of Supervisors adopted Ordinance No. 962 Authorizing the Levy of a Special Tax Within Community Facilities District No. 20-1M (Springbrook)

SEP 28 2021 3.10

On June 1, 2021, the property owner (KB Home Coastal, Inc.) of Tract Map Nos. 30908 and 30909 petitioned the County to assist in amending the Rate and Method of Apportionment of Special Tax for Community Facilities District 20-1M (Springbrook).

On July 20, 2021 (Agenda Item 3.22) the Board of Supervisors adopted Resolution No. 2021-139 declaring its Intention to Consider Amending the Rate and Method of Apportionment of Special Tax for Community Facilities District 20-1M (Springbrook) and to Authorize the Levy of Special Taxes and Setting a Date and Time for a Public Hearing.

On August 24, 2021, the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning Amending the Rate and Method of Apportionment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2021-140, the Resolution Amending the Rate and Method Apportionment of CFD, which also authorized the levy of a special tax within the CFD subject to voter approval during a duly called election held that same day.

On September 14, 2021, the Board of Supervisors adopted Resolution No. 2021-141 declaring the results of the election regarding the proposed amended special tax and finding that 100 percent of the votes cast were in favor of the levy of the special tax. In addition, the Board introduced Riverside County Ordinance No. 962.1 authorizing the levy of the special tax pursuant to the Amended and Restated Rate and Method of Apportionment approved by the voters. By today's action, the Board will formally adopt the special tax ordinance and levy the special tax.

Riverside County Ordinance No. 962.1, which authorizes the levy of a special tax within the Springbrook CFD to fund services for maintenance and service activities, is identified as the proposed project under the California Environmental Quality Act (CEQA). The Ordinance includes the creation of a funding mechanism to provide maintenance and service activities within the CFD. No expansion of an existing use will occur. No additional direct or indirect physical environmental impacts are anticipated from the provision of maintenance services identified in the Riverside County Ordinance No. 962.1.

Name of Public Agency Approving Project: County of Riverside

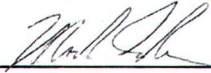
Name of Person or Agency Carrying Out Project: County of Riverside Office of Economic Development

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

Reasons Why Project is Exempt: The direct effects of the adoption of the Ordinance to levy a special tax within Springbrook CFD would not constitute a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378. Section 15378 (b) provides a list of five activities that are not considered a project under CEQA. The proposed Ordinance would qualify under two conditions identified in Section 15378 (b): (4) the creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant impact on the environment and (5) organizational or administrative activity of the government that will not result in direct or indirect physical changes to the environment. The adoption of the Ordinance by the Board satisfies these conditions as the Ordinance would provide a funding mechanism to provide ongoing maintenance of existing buildings that would not result in direct or indirect physical changes to the environment. Based on the above conditions, the adoption of the Ordinance is not a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378. The indirect effects of the adoption of the Ordinance which would result in continued maintenance activities within the Springbrook CFD are categorically exempt from the provisions of CEQA specifically by the State CEQA Guidelines as identified below. The project will not result in any specific or general exceptions to the use of the categorical exemption as detailed under State CEQA Guidelines Section 15300.2. The project will not cause an impact to an environmental resource of hazardous or critical concern nor would the project include a reasonable possibility of having a significant effect on the environment due to unusual circumstances. The project would not result in impacts to scenic highways, hazardous waste sites, historic resources, or other sensitive natural environments, or have a cumulative effect to the environment. No significant environmental impacts are anticipated to occur with the provision of services to maintain the Springbrook CFD.

- Section 15301 – Class 1 Existing Facilities Exemption:** This categorical exemption includes the operation, repair, maintenance, leasing, or minor alteration of existing public or private structures or facilities, provided the exemption only involves negligible or no expansion of the site’s use. The development on the site was previously reviewed under CEQA which evaluated the effects of the development of 644 single-family homes within Tracts 30908 and 30909, which is Springbrook CFD and subsequently approved. This approved development represents the environmental baseline and existing conditions under CEQA, as it is a dependent condition for the project, as proposed, to occur. The project is limited to the maintenance of the approved development within the Springbrook CFD. The maintenance within the Springbrook CFD is consistent within the activities permitted under Section 15301 and would ensure that the area does not physically deteriorate and potentially result in blight. The continued maintenance would not require any expansion of public services and facilities beyond what was approved for development; therefore, the project is exempt as it meets the scope and intent of the Class 1 Exemption identified in Section 15301, Article 19, Categorical Exemptions of the CEQA Guidelines.
- Section 15061 (b) (3) – “Common Sense” Exemption:** In accordance with CEQA, the use of the Common Sense Exemption is based on the “general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment.” State CEQA Guidelines, Section 15061(b) (3). The use of this exemption is appropriate if “it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment.” *Ibid.* This determination is an issue of fact and if sufficient evidence exists in the record that the activity cannot have a significant effect on the environment, then the exemption applies and no further evaluation under CEQA is required. See *No Oil, Inc. v. City of Los Angeles* (1974) 13 Cal. 3d 68. The ruling in this case stated that if a project falls within a category exempt by administrative regulation or 'it can be seen with certainty that the activity in question will not have a significant effect on the environment', no further agency evaluation is required. With certainty, there is no possibility that the project may have a significant effect on the environment. The adoption of the Ordinance and creation of funding to provide continued maintenance of the Springbrook CFD will not result in any direct or indirect physical environmental impacts. The use and operation of the Springbrook CFD will be substantially similar to the existing use and the ongoing maintenance will not create any new environmental impacts to the environment. No alterations and no impacts beyond the ongoing, existing use of the Springbrook CFD would occur. Therefore, in no way, would the project as proposed have the potential to cause a significant environmental impact and the project is exempt from further CEQA analysis.

Therefore, the County of Riverside hereby concludes that no physical environmental impacts are anticipated to occur and the project as proposed is exempt under CEQA. No further environmental analysis is warranted.

Signed:  **Date:** 9-1-2021
 Mike Sullivan, Senior Environmental Planner
 Senior Environmental Planner, County of Riverside

RIVERSIDE COUNTY CLERK & RECORDER

**AUTHORIZATION
TO BILL
BY JOURNAL VOUCHER**

**Project Name: Springbrook Community Facilities District Ordinance No. 962.1,
Authorizing the Levy of a Special Tax Within the 20-1M District, County of
Riverside**

Accounting String: 537180-23010-915202- ED99120001


DATE: September 1, 2021

AGENCY: Riverside County Office of Economic Development

THIS AUTHORIZES THE COUNTY CLERK & RECORDER TO BILL FOR FILING AND
HANDLING FEES FOR THE ACCOMPANYING DOCUMENT(S).

NUMBER OF DOCUMENTS INCLUDED: One (1)

AUTHORIZED BY: Mike Sullivan, Senior Environmental Planner, Facilities Management

Signature: 

PRESENTED BY: Leni Zarate, Special Districts Administrator, Office of Economic
Development

-TO BE FILLED IN BY COUNTY CLERK-

ACCEPTED BY: -

DATE: -

RECEIPT # (S) -

County of Riverside
Office of Economic Development
3403 10th Street, Suite 400, Riverside, CA 92501

Date: September 1, 2021

To: Kiyomi Moore/Josefina Castillo, Office of the County Clerk

From: Mike Sullivan, Senior Environmental Planner, County of Riverside

**Subject: County of Riverside Office of Economic Development Project #: ED99120001
Springbrook Community Facilities District (CFD) Ordinance No. 962.1,
Authorizing the Levy of a Special Tax Within the CFD 20-1M District,
County of Riverside**

The Riverside County Office of Economic Development is requesting that you post the attached Notice of Exemption. Attached you will find an authorization to bill by journal voucher for your posting fee.

After posting, please return the document to:

Mail Stop #2600

**Attention: Mike Sullivan, Senior Environmental Planner,
County of Riverside**

3133 Mission Inn Avenue, Riverside, CA 92507

**If you have any questions, please contact Mike Sullivan at 955-8009 or email
at msullivan@rivco.org.**

Attachment

cc: file

**SUMMARY OF ORDINANCE NO. 962.1
AN ORDINANCE OF THE COUNTY OF RIVERSIDE
AUTHORIZING THE AMENDED LEVY OF A SPECIALT AX WITHIN COMMUNITY
FACILITIES DISTRICT NO. 20-1M (SPRINGBROOK) OF THE COUNTY OF
RIVERSIDE**

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 962.1 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street, 1st Floor, Riverside, California.

Ordinance No. 962.1 amends Riverside County Ordinance No. 962, which authorized the levy of a special tax within Community Facilities District No. 20-1M (Springbrook). Ordinance No. 962.1, authorizes the amended levy of a special tax in accordance with the Amended and Restated Method of Apportionment as adopted in Resolution No. 2021-140 and as approved by more than two-thirds of the votes cast in a landowner election held on August 24, 2021. The purpose of the special tax is to fund, pay for, and finance authorized street lighting maintenance, landscape and park improvements within the District, and to pay expenses incidental thereto and incidental to the levy and collection of the special tax, so long as the tax is needed to fund the services. Ordinance 962.1 authorizes the levy to commence in the fiscal year 2022-2023 and in each fiscal year thereafter for the period necessary to satisfy the Special Tax Requirement (as defined in the Rate and Method) and until action is taken by the Board of Supervisors, acting as the Legislative Body of the District, to dissolve the District.