

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



ITEM: 19.2
(ID # 17352)

MEETING DATE:
Tuesday, December 07, 2021

FROM : OFFICE OF ECONOMIC DEVELOPMENT:

SUBJECT: OFFICE OF ECONOMIC DEVELOPMENT: Public Hearing Regarding the Formation of Community Facilities District No. 21-1M (Mountain Vista) of the County of Riverside, Adopt Resolution of Formation, and Receive and File CFD Documents (CEQA Exempt). District 5. [\$194,805 on going cost - 100% CFD 21-1M (Mountain Vista)]

RECOMMENDED MOTION: That the Board of Supervisors:

1. With Regard to Formation of Community Facilities District No. 21-1M (Mountain Vista) of the County of Riverside, Conduct a Public Hearing to Receive Public Comments and Conduct a Majority Protest Proceeding; and,
2. After Closing the Public Hearing, Adopt Resolution No. 2021-190, a Resolution of the Board of Supervisors of the County of Riverside of Formation of Community Facilities District No. 21-1M (Mountain Vista) of the County of Riverside Authorizing the Levy of a Special Tax within Said District to Pay for Certain Stormwater Facilities and BMPs, Street Lighting, Landscaping services; Calling a Special Election to Submit to the Respective Qualified Voters the Question of Levying Such Special Tax and Establishing an Appropriations Limit for Said District; and Designating the Election Official for Such Matters.


ACTION:Policy


Suzanne Holland, Director of Office of Economic Development 10/29/2021

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: December 7, 2021
xc: O.E.D.

Kecia R. Harper
Clerk of the Board
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
COST	\$ 0	\$ 194,805	\$ 0	\$ 194,805
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: 100% CFD 21-1M (Mountain Vista)			Budget Adjustment: No	
			For Fiscal Year: 22/23	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

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

Watermarke Homes, LLC is the Developer of Tracts 31687, 31687-1 and 31687-2 and petitioned that the County of Riverside Office of Economic Development assist them in forming a district for the County of Riverside (County) to cover the costs associated with the maintenance of public improvements within the proposed district and has submitted an application and formation deposit. Subject to voter approval, a special tax shall be levied on each individual parcel located within the boundary of the proposed CFD to fund the costs associated with (i) Maintenance, administration, and inspection of the stormwater facilities and National Pollutant Discharge Elimination System (NPDES) Best Management Practices (BMPs) including water quality basins, fossil filters, and any other related devices as approved by the CFD. The maintenance may include, but is not limited to drainage systems, weed control and other abatements, repair/replacement, and inspection. Inspection is inclusive of scheduling, travel time, visual inspection process and procedures, GPS location recording, reporting by device, annual reporting, visual inspection for functionality, vegetated as designed, irrigation is complete and in working order, noting any of the following: any deficiencies, erosion, trash, silt, sediment, structural deficiencies. Maintenance is inclusive of repair or replacing any of the items noted as deficient or needing to be corrected to not be deficient. Administration is inclusive of quality assurance and control of inspection and maintenance, general contract administration, including phone calls and procurement of goods and services; (ii) street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the Community Facilities District; and (iii) landscape improvements that may include, but are not limited to all landscaping material and facilities within the CFD. These improvements may include turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, masonry walls or other fencing, and graffiti abatement located within the boundaries of the CFD.

Each new CFD is created for a specific residential development or developments when similar

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facilities are requested to be maintained by the County. A special tax is levied according to a Rate and Method of Apportionment (RMA) developed to the specific features within that District, and a tax levy is annually placed on the tax roll for each Assessor Parcel Number (APN) noted in the Proposed Boundary Map.

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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 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 NPDES BMPs, landscaping, and streetlights. The Developer shall and is obligated to provide disclosure statements to potential buyers which outline the associated tax rate of a new home.

Additional Fiscal Information

The proposed budget of \$194,805 for fiscal year 2021-2022 will result in a special tax of \$2,997 per taxable parcel, pursuant to the Rate and Method of Apportionment. The annual tax may be adjusted by the minimum of 2% or a maximum of 6% or the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (CPI-U) in effect in the previous Fiscal Year, as it stands as of March of each year over the base index for March of 2021.

ATTACHMENTS:

- Recorded CFD Boundary Map (reference only)
- Resolution No. 2021-190
- CFD Report
- Certificate of Registrar of Voters
- Signed Concurrence of Election Official



Juan C. Perez, Chief Operating Officer

11/30/2021



Gregory V. Priarios, Director County Counsel

11/15/2021

1 Board of Supervisors

County of Riverside

2 RESOLUTION NO. 2021-190

3 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE OF
 4 FORMATION OF COMMUNITY FACILITIES DISTRICT NO. 21-1M (MOUNTAIN VISTA) OF THE
 5 COUNTY OF RIVERSIDE, AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN SAID
 6 DISTRICT TO PAY FOR CERTAIN STORMWATER FACILITIES AND BMPs, STREET LIGHTING
 7 AND LANDSCAPING MAINTENANCE SERVICES; CALLING A SPECIAL ELECTION TO
 8 SUBMIT TO THE RESPECTIVE QUALIFIED VOTERS THE QUESTION OF LEVYING SUCH
 9 SPECIAL TAX AND ESTABLISHING AN APPROPRIATIONS LIMIT FOR SAID DISTRICT; AND
 10 DESIGNATING THE ELECTION OFFICIAL FOR SUCH MATTERS

11 **WHEREAS**, on October 26, 2021, the Board of Supervisors (the "Board of Supervisors") of the
 12 County of Riverside (the "County"), pursuant to the Mello-Roos Community Facilities Act of 1982 (the
 13 "Act"), commencing with Section 53311 of the California Government Code (the "Government Code"),
 14 adopted Resolution No. 2021-189 (the "Resolution of Intention"), stating its intention to establish a
 15 community facilities district, proposed to be named Community Facilities District No. 21-1M (Mountain
 16 Vista) of the County of Riverside (the "Community Facilities District"), and to authorize the levy of special
 17 taxes to finance certain authorized services and setting December 7, 2021 as the date for a public hearing
 18 to be held on the establishment of the Community Facilities District;

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

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

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

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

28 DEC 07 2021 19.2

FORM APPROVED COUNTY COUNSEL
 BY: R-C-Z.
 11/8/21
 DATE
 DARREN C. ZIEGLER

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

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

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

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

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

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

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

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

4 **WHEREAS**, on the basis of all of the foregoing, the Board of Supervisors has determined at this
5 time to proceed with the establishment of the Community Facilities District as provided by said Resolution
6 No. 2021-189 to submit to the qualified electors of the Community Facilities District propositions to
7 authorize the levy of a special tax pursuant to the Rate and Method of Apportionment of Special Tax
8 described in Exhibit B to Resolution No. 2021-189 and the Community Facilities District Report;

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

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

15 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED, AND ORDERED** by
16 the Board of Supervisors of the County of Riverside, State of California, in regular session assembled on
17 December 7, 2021, as follows:

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

19 **Section 2.** The Board of Supervisors hereby approves and adopts and confirms said Resolution
20 No. 2021-189, notice of which was published and mailed prior to the public hearing as required by law,
21 and, except as otherwise provided herein, reconfirms all of its findings and determinations contained in said
22 Resolution No. 2021-189.

23 **Section 3.** The Board of Supervisors hereby approves and adopts the Rate and Method of
24 Apportionment of Special Tax for the Community Facilities District and the manner of collection of the
25 special tax as set forth in Exhibit B to this resolution. To the extent required by Section 53325.1(a) of the
26 Government Code, all of the information contained in Resolution No. 2021-189 is incorporated herein and
27 made a part hereof.

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

1 **Section 5.** The Community Facilities District is hereby named “Community Facilities District
2 No. 21-1M (Mountain Vista) of the County of Riverside.”

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

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

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

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

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

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

1 **Section 11.** The boundary map of the Community Facilities District was recorded on November
2 4, 2021, in Riverside County in Book 87 at Page 82 of the Book of Maps of Assessment and Community
3 Facilities Districts in the Riverside County Recorder's Office, as Instrument No. 2021-0656417. The Board
4 of Supervisors hereby approves and ratifies said map and the boundaries of the Community Facilities
5 District which are incorporated herein and made a part hereof.

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

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

21 **Section 14.** The Board of Supervisors hereby calls and schedules a special election for December
22 7, 2021, at 9:30 a.m. within and for the Community Facilities District on (i) the proposition with respect to
23 the annual levy of special taxes within the Community Facilities District for the provision of authorized
24 services to the Community Facilities District and (ii) the proposition with respect to establishing an
25 appropriations limit for the Community Facilities District.

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

1 Proposition A: Shall special taxes be levied annually on taxable property within Community
2 Facilities District No. 21-1M (Mountain Vista) of the County of Riverside to fund, pay for, and
3 finance authorized certain Stormwater Facilities and BMP, street lighting and landscaping
4 maintenance services (as specified and reflected in the Resolution of Intention, the Resolution of
5 Formation, and the Rate and Method of Apportionment of Special Tax) and to pay expenses
6 incidental thereto and incidental to the levy and collection of the special taxes, so long as the special
7 taxes are needed to fund such services, at the special tax rates and pursuant to the method of
8 apportioning the special taxes set forth in Exhibit B to Resolution No. 2021-189 adopted by the
9 Board of Supervisors of said County on October 26, 2021?

10
11 Proposition B: Shall an appropriations limit, as defined by subdivision (h) of Section 8 of Article
12 XIII B of the California Constitution, be established for Community Facilities District No. 21-1M
13 (Mountain Vista) of the County of Riverside in the amount of \$4,000,000?

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

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

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

28 (b) Pursuant to applicable sections of the California Elections Code governing the conduct of

1 mail ballot elections of counties, and in particular Division 4 (commencing with Section 4000) of that Code
2 with respect to elections conducted by mail, the Election Official shall mail or deliver to each qualified
3 elector an official ballot and shall also mail or deliver to all such qualified electors a ballot pamphlet and
4 instructions to voter, including a sample ballot identical in form to the official ballot but identified as a
5 sample ballot, a return identification envelope with prepaid postage thereon addressed to the Election
6 Official for the returning of voted official ballots, and a copy of Resolution No. 2021-189.

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

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

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

1 all other information to be inserted thereon properly inserted by 5:00 p.m. on the date of the Special
2 Election; provided that the election shall be closed before such hour if the Election Official determines that
3 all of the qualified voters have voted.

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

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

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

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

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

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

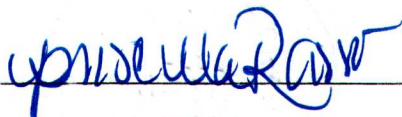
1 **ADOPTED, SIGNED AND APPROVED** this 7th day of December 2021, by the Board of Supervisors of
2 the County of Riverside.

3 //
4 //

6 Karen S. Spiegel
7 Chair of the Board of Supervisors
8 **KAREN SPIEGEL**

9 ATTEST:

10 Kecia R. Harper
11 Clerk to the Board of Supervisors

14 By: 
15 Deputy

17 ROLL CALL:

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

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

23 Kecia R. Harper, Clerk of said Board

24 By: 
25 Deputy

1 **EXHIBIT A**

2
3 **SERVICES AND INCIDENTAL EXPENSES**

4
5 **Services**

6 The types of services to be financed by the Community Facilities District are:

- 7 i. Maintenance, administration, and inspection of the stormwater facilities and BMPs
8 including water quality basins, fossil filters, and any other NPDES/WQMP/BMP
9 related devices as approved by the CFD. The maintenance may include, but is not
10 limited to drainage systems, weed control and other abatements, repair/replacement
11 and inspection. Inspection is inclusive of scheduling, travel time, visual inspection
12 process and procedures, GPS location recording, reporting by device, annual
13 reporting, visual inspection for functionality, vegetated as designed, irrigation is
14 complete and in working order, noting any of the following: any deficiencies,
15 erosion, trash, silt, sediment, structural deficiencies. Maintenance is inclusive of
16 repair or replacing any of the items noted as deficient or needing to be corrected to
17 not be deficient. Administration is inclusive of quality assurance and control of
18 inspection and maintenance, general contract administration, including phone calls
19 and procurement of goods and services
- 20 ii. Street lighting maintenance, which includes energy charges, operation, maintenance,
21 and administration of street lighting located within the surrounding area of the
22 Community Facilities District; and
- 23 iii. Landscaping improvements that may include, but are not limited to all landscaping
24 material and facilities within the CFD. These improvements include turf, ground
25 cover, shrubs, trees, plants, irrigation and drainage systems, masonry walls, or other
26 fencing and graffiti abatement located within the designated boundaries of the
27 Community Facilities District.
- 28

1 **Incidental Expenses**

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

- 3 i. The cost associated with the creation of the Community Facilities District,
4 determination of the amount of taxes, collection of taxes, including litigation
5 expenses, if any, costs for processing payment of taxes, or other administrative costs
6 otherwise incurred in order to carry out the authorized purposes of the Community
7 Facilities District; and
- 8 ii. Any other expenses incidental to the performance and inspection of the authorized
9 Services.
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EXHIBIT B
PROPOSED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX
[See Attached.]

1 **RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR**
2 **COMMUNITY FACILITIES DISTRICT 21-1M (MOUNTAIN VISTA)**
3 **OF THE COUNTY OF RIVERSIDE**
4 **STATE OF CALIFORNIA**

5
6 A Special Tax (all capitalized terms are defined in Section A. Definitions, below) shall be applicable to
7 each Parcel of Taxable Property located within the boundaries of Community Facilities District (CFD) 21-
8 1M (Mountain Vista). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing
9 in Fiscal Year 2022-2023, shall be determined by the Riverside County Board of Supervisors, acting in its
10 capacity as the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections
11 B., C., and D., below. All of the real property within the CFD, unless exempted by law or by the provisions
12 of Section E. below, shall be taxed for the purposes, to the extent, and in the manner herein provided.
13

14 **A. DEFINITIONS**

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

17
18 **“Acre” or “Acreage”** means the land area of a Parcel as indicated on the most recent Assessor’s Parcel
19 Map, or if the land area is not shown on the Assessor’s Parcel Map, the land area shown on the applicable
20 Final Map, condominium plan, or other recorded County map or the land area calculated to the reasonable
21 satisfaction of the Administrator using the boundaries set forth on such map or plan. The square footage of
22 a Parcel is equal to the Acreage of such Parcel multiplied by 43,560.
23

24 **“Act”** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1
25 of Division 2 of Title 5 of the Government Code of the State of California.
26

27 **“Administrative Expenses”** means all actual or reasonably estimated costs and expenses of the CFD that
28 are chargeable or allocable to carry out the duties of the Administrator of the CFD as allowed by the Act,

1 which shall include without limitation, all costs and expenses arising out of or resulting from the annual
2 levy and collection of the Special Tax (whether by the County or designee thereof, or both), any litigation
3 or appeal involving the CFD, and other administrative expenses of the County or designee thereof, or both,
4 directly related to the CFD. Administrative Expenses shall also include amounts estimated or advanced by
5 the County or CFD for attorney's fees and other costs related to commencing and pursuing to completion
6 any foreclosure as a result of delinquent Special Taxes.

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

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

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

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

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

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

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

28

1 **“Boundary Map”** means a recorded map of the CFD which indicates by a boundary line the extent of the
2 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 for
5 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 21-1M (Mountain Vista) 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 Bernardino-
12 Ontario Area, as it stands in March of each year over the base index as of 2021. In the event this index
13 ceases to be published, the Consumer Price Index shall be another index as determined by the Administrator
14 that is reasonably comparable to the Consumer Price Index for the Riverside-San Bernardino-Ontario Area.

15
16 **“County”** means the County of Riverside, California.

17
18 **“Developed Property”** means all Parcels of Taxable Property: (i) that are included in a Final Map that was
19 recorded prior to January 1st preceding the Fiscal Year in which the Special Tax is being levied, and (ii) for
20 which a Building Permit for new construction has been issued prior to April 1st preceding the Fiscal Year
21 in which the Special Tax is being levied.

22
23 **“Dwelling Unit” or “(D/U)”** means a residential unit that is used or intended to be used as a domicile by
24 one or more persons, as determined by the Administrator.

25
26 **“Exempt Property”** means any Parcel which is exempt from Special Taxes pursuant to Section E., below.

27
28 **“Final Map”** means a subdivision of property by recordation of a tract map, parcel map or lot line

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

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

7
8 **“Land Use Class”** means any of the classes listed in Table 1 of Section C. below.

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

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

16
17 **“Non-Residential Property”** means all Parcels of Developed Property for which a Building Permit was
18 issued, permitting the construction of one or more non-residential structures.

19
20 **“Parcel”** means a lot or parcel within the CFD shown on an Assessor’s Parcel Map with an assigned
21 Assessor’s Parcel Number valid as of July 1st for the Fiscal Year for which the Special Tax is being levied.

22
23 **“Property Owners Association Property”** means all Parcels which have been conveyed, dedicated to, or
24 irrevocably offered for dedication to a property owner association, including any master or sub-association,
25 prior to April 1st preceding the Fiscal Year in which the Special Tax is being levied.

26
27 **“Proportionately”** means for Parcels of Taxable Property that are (i) Developed Property, that the ratio of
28 the actual Special Tax levy to Maximum Special Tax is the same for all Parcels of Developed Property, (ii)

1 Approved Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same
2 for all Parcels of Approved Property, and (iii) Undeveloped Property, Public Property or Property Owners
3 Association Property, that the ratios of the actual Special Tax levy per Acre to the Maximum Special Tax
4 per Acre is the same for all Parcels of Undeveloped Property, Public Property and Property Owners
5 Association Property.

6
7 **“Public Property”** means all Parcels which, as of April 1st preceding the Fiscal Year in which the Special
8 Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned by, dedicated to, or
9 irrevocably offered for dedication to the federal government, the State, the County, City or any other public
10 agency, provided, however, that any property leased by a public agency to a private entity and subject to
11 taxation under Section 53340.1 of the Act shall be taxed and classified according to its use; or (ii)
12 encumbered by an unmanned utility easement making impractical its utilization for other than the purpose
13 set forth in the easement.

14
15 **“Residential Property”** means all Parcels of Developed Property for which a Building Permit has been
16 issued permitting the construction of one or more residential Dwelling Units.

17
18 **“Single Family Property”** means all Parcels of Residential Property, other than Multi-family Residential
19 Property.

20
21 **“Special Tax”** means the special tax to be levied in each Fiscal Year on each Parcel of Taxable Property
22 in accordance with Section D. to fund the Special Tax Requirement.

23
24 **“Special Tax Requirement”** means for each Fiscal Year, that amount required to: (i) pay the estimated
25 cost of Special Tax Services for such Fiscal Year as determined by the County; (ii) fund the Special Tax
26 Reserve Fund in an amount equal to the lesser of (a) an amount equal to 20% of the Special Tax Reserve
27 Fund Requirement or (b) the amount needed to fund the Special Tax Reserve Fund up to the Special Tax
28 Reserve Fund Requirement, (iii) pay Administrative Expenses; (iv) pay for anticipated Special Tax

1 delinquencies based on actual delinquencies from the prior Fiscal Year outstanding at the time the annual

2 Special Tax Levy is determined; and (v) less a credit for funds available to reduce the annual Special Tax

3 Levy as determined by the Administrator.

4
5 **“Special Tax Reserve Fund”** means a fund to be used for capital replacement and maintenance costs

6 related to the Special Tax Services.

7
8 **“Special Tax Reserve Fund Requirement”** means an amount up to 150% of the anticipated annual cost

9 of Special Tax Services of \$194,805.00 for the Base Year. The Special Tax Reserve Fund Requirement

10 shall be increased annually, commencing July 1, 2022, based on the percentage increase in the Consumer

11 Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two

12 percent (2%) of the amount in effect in the previous Fiscal Year.

13
14 **“Special Tax Services”** means (i) Administration, inspection, and maintenance of all storm water facilities

15 and BMPs to include: water quality basins, fossil filters, basin forebays, and all other NPDES/WQMP/BMP

16 related devices and structures as approved and accepted by the CFD. Administration includes, but is not

17 limited to, quality control and assurance of inspections and maintenance, general contract management,

18 scheduling of inspections and maintenance, and general oversight of all NPDES/WQMP/BMP operations.

19 Inspection includes, but is not limited to, travel time, visual inspection process and procedures for

20 functionality, GPS location recording, assurance of proper vegetation, functioning irrigation, and citing

21 operational or structural deficiencies, erosion, trash, silt and sediment build-up. Maintenance includes, but

22 is not limited to, repair or replacement of any deficiencies noted during inspection, weed control and

23 abatement, trash removal, and healthy upkeep of required plant materials

24 (ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration

25 of street lighting located within the designated boundaries of the CFD. (iii) Landscaping improvements that

26 may include, but are not limited to, turf, ground cover, shrubs, trees, plants, irrigation and drainage systems,

27 masonry walls or other fencing and graffiti abatement located within the designated boundaries of the

28 Community Facilities District.

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

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

5
6 **“Taxable Unit”** means either a Dwelling Unit or an Acre, as shown in Table 1.

7
8 **“Undeveloped Property”** means all Parcels of Taxable Property not classified as Developed Property,
9 Approved Property, Public Property or Property Owners Association Property.

10
11 **B. ASSIGNMENT TO LAND USE CLASS**

12
13 Each Fiscal Year, commencing with Fiscal Year 2022-2023, all Parcels of Taxable Property shall be
14 classified as either Developed Property, Approved Property, Undeveloped Property, Public Property or
15 Property Owners Association Property, and subject to the levy of Special Taxes in accordance with this
16 Rate and Method of Apportionment as determined pursuant to Sections C. and D.

17
18 Parcels of Developed Property shall further be classified as Residential Property or Non-Residential
19 Property. Parcels of Residential Property shall further be classified as Single-Family Property or Multi-
20 family Residential Property.

21
22 **C. MAXIMUM SPECIAL TAX RATES**

23
24 **1. Developed Property**

25
26 The Maximum Special Tax that may be levied and escalated, as explained further in Section C.1.
27 (a) below, in each Fiscal Year for each Parcel classified as Developed Property shall be determined
28 by reference to Table 1, below.

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TABLE 1

**Maximum Special Tax Rates for Developed
Property for Fiscal Year 2021-2022**

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$2,997
2	Multi-family Residential Property	Acre	\$6,645
3	Non-Residential Property	Acre	\$6,645

(a) Increase in the Maximum Special Tax

On each July 1, following the Base Year, the Maximum Special Tax, identified in Table 1, above, shall be increased annually, commencing July 1, 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 2021-2022, the Maximum Special Tax that may be levied and escalated for each Parcel classified as Undeveloped Property shall be \$6,645 per Acre.

The Maximum Special Tax for Undeveloped 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.

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

2
3 The Maximum Special Tax that may be levied and escalated for each Parcel classified as Public
4 Property and/or Property Owners Association Property shall be \$0.00 per Acre. **There shall be no**
5 **levy on Public Property and/or Property Owners Association Property.**

6
7 **D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

8
9 Commencing with Fiscal Year 2022-2023 and for each following Fiscal Year, the Administrator
10 shall levy the Special Tax on all Taxable Property until the amount of Special Tax equals the Special
11 Tax Requirement in accordance with the following steps:

12
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 Requirement;

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

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

1 such delinquency or default.

2
3 **E. EXEMPTIONS**

4
5 The CFD shall not levy Special Taxes on Public Property or Property Owners Association Property within
6 the CFD.

7
8 **F. MANNER OF COLLECTION**

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

16
17 **G. APPEALS**

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

27
28 The Administrator shall interpret this Rate and Method of Apportionment and make determinations relative

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H. TERM OF THE SPECIAL TAX

to the annual levy and administration of the Special Tax and any taxpayer who appeals, as herein specified.

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

COMMUNITY FACILITIES DISTRICT REPORT

Dated: December 2021

CFD 21-1M
(Mountain Vista)



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AGENCY: RIVERSIDE COUNTY OFFICE OF ECONOMIC DEVELOPMENT

**PROJECT: COMMUNITY FACILITIES DISTRICT
21-1M (MOUNTAIN VISTA)
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

COMMUNITY FACILITIES DISTRICT REPORT

A. INTRODUCTION

This Community Facilities District (CFD) shall consist of all parcels of land within the residential subdivision known as Tract 31687, 31687-1 and 31687-2. The services to be provided by CFD 21-1M (Mountain Vista) include: (i) Administration, inspection, and maintenance of all storm water facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all other NPDES/WQMP/BMP related devices and structures as approved and accepted by the CFD. Administration includes, but is not limited to, quality control and assurance of inspections and maintenance, general contract management, scheduling of inspections and maintenance, and general oversight of all NPDES/WQMP/BMP operations. Inspection includes, but is not limited to, travel time, visual inspection process and procedures for functionality, GPS location recording, assurance of proper vegetation, functioning irrigation, and citing operational or structural deficiencies, erosion, trash, silt, and sediment build-up. Maintenance includes, but is not limited to, repair or replacement of any deficiencies noted during inspection, weed control and abatement, trash removal, and healthy upkeep of required plant materials. (ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the CFD; (iii) Landscaping improvements that may include, but are not limited to, turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, masonry walls or other fencing and graffiti abatement located within the designated boundaries of the Community Facilities District.

The CFD is located within the unincorporated area of the County of Riverside and is generally located north of Mapes Road, south of Sparacio Road, east of Tradeswind Drive and west of Palomar Road. At full development, this CFD is projected to include 65 assessable single family residential lots/units. Refer to Appendix B, Boundary Map of this Report for the location of this CFD.

The Maximum Special Taxes within the CFD have been established to pay for these services in a special tax of \$2,997 per taxable unit per year for Residential Property and \$6,645 per acre per year for Multi-family Residential and Non-Residential Property (as defined in the Rate and Method of Apportionment attached in Appendix A). This amount shall be increased based upon the percentage change in the Consumer Price Index, with a maximum annual increase of six percent (6%) and a minimum increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.

B. BACKGROUND

WHEREAS, the Board of Supervisors of the County of Riverside, State of California (Board), did, pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Division 2 of Title 5 of the California Government Code (Act), on October 26, 2021, adopt Resolution No. 2021-189 (Resolution) expressly ordering the preparation and filing of a written Report for a proposed Community Facilities District (Report). This Community Facilities District shall be referred to as County of Riverside Community Facilities District 21-1M (Mountain Vista) (CFD); and,

WHEREAS, The Resolution ordering said Report, did direct that the Report generally contain the following:

- A brief description of the services by type proposed to be financed by the CFD which will adequately meet the needs of the CFD; and
- An estimate of the costs of providing such services, including the incidental expenses, to be incurred in connection with the CFD;

C. DESCRIPTION OF SERVICES

A description of the proposed services, pursuant to the terms stated in Exhibit A of the Resolution, is as follows:

Services

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

Incidental Expenses

The incidental expenses proposed to be incurred include the following:

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

The services listed herein are representative of the types of services authorized to be financed by Community Facilities District No. 21-1M (Mountain Vista). Detailed scope and limits of specific projects will be determined as appropriate, consistent with the standards of the County of Riverside. Addition, deletion, or modification of descriptions of the services may be made consistent with the requirements of the Board of Supervisors of the County of Riverside, the Community Facilities District No., and the Act.

D. COST ESTIMATE

1. The cost estimate, including incidental expenses, is approximately \$194,805 annually. The Maximum Special Taxes within the CFD have been established to pay for these services in a special tax of \$2,997 per taxable unit per year for Residential Property and \$6,645 per acre per year for Multi-family Residential and Non-Residential Property (as defined in the Rate and Method of Apportionment attached in Appendix A). This amount shall be increased based upon the percentage change in the Consumer Price Index, with a maximum annual increase of six percent (6%) and a minimum increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.
2. Pursuant to Section 53340 of the Act, the proceeds of any special tax levied and collected by CFD No. 21-1M (Mountain Vista) may be used only to pay for the cost of providing authorized services and related incidental expenses. As defined by the Act, incidental expenses include, but are not limited to, the annual costs associated with determination of the amount of special taxes, collection of special taxes, payment of special taxes, or costs otherwise incurred in order to carry out the authorized purposes of the community facilities district. The incidental expenses associated with the annual administration of CFD No. 21-1M (Mountain Vista) are initially estimated to be \$10,000. This amount shall be increased based upon the percentage change in the Consumer Price Index, with a maximum annual increase of six percent (6%) and a minimum increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.
3. The cost of the services shall include incidental expenses, including costs associated with formation of the CFD, determination of the amount of the special tax, collection of the special tax, payment of the special tax, costs incurred in order to carry out the authorized purposes of the CFD, and the costs of engineering, inspecting, coordinating, completing, planning, and designing the services, including the costs of environmental evaluations.

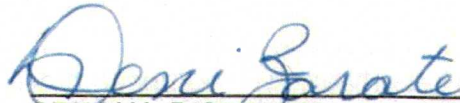
The following incidental expenses are examples of those that may be incurred in the formation of the CFD:

- Engineering services,
- Publishing, mailing and posting of notices,
- Governmental notification and filing costs,
- Election costs, and
- Charges and fees of the County of Riverside other than those waived.

Based upon the above, it is my opinion that the services being funded are those that will adequately meet the needs of the CFD and the estimated costs are fair and reasonable.

Dated this 28 of Oct, 2021.

RIVERSIDE COUNTY



SPECIAL DISTRICTS ADMINISTRATOR
CFD 21-1M (MOUNTAIN VISTA)
COUNTY OF RIVERSIDE
STATE OF CALIFORNIA

E. RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

1. The Rate and Method of Apportionment of the special tax is attached hereto as Appendix A (Rate and Method). The special tax will be collected in the same manner and at the same time as ad valorem property taxes and subject to the same penalties and provisions; however, the special tax may be collected at a different time or in a different manner if necessary for CFD No. 21-1M (Mountain Vista) to meet its financial obligations as permitted by the Act.
2. All of the property located within CFD No. 21-1M (Mountain Vista), unless exempt by the provisions of the Rate and Method of Apportionment for CFD No. 21-1M (Mountain Vista), shall be taxed for the purpose of providing necessary services to the CFD. Pursuant to Section 53325.3 of the Act, the tax imposed "is a special tax and not a special assessment, and there is no requirement that the tax be apportioned on the basis of benefit to any property". The special tax may be based on benefit received by property, the cost of maintaining facilities or authorized services available, or other reasonable basis as determined by the Board, although the special tax may not be apportioned on an ad valorem basis pursuant to Article XIII A of the California Constitution.

F. PROPOSED BOUNDARIES

The proposed boundaries of the CFD include those properties and parcels for which special taxes may be levied to pay for the costs and expenses of the services described above. The proposed CFD boundaries as of Fiscal Year 2021-2022 include the following assessor parcel number(s):

327340017-5
327340018-6

For details concerning the line and dimensions of the Assessor's Parcel Numbers refer to Riverside County Assessor's Maps.

If any parcel submitted for collection is identified by the County Auditor-Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel number (or numbers) will be identified and resubmitted to the County Auditor-Controller. The special tax amount to be levied and collected for the resubmitted parcel and/or new parcel number(s) shall be based on the method of apportionment as defined in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and the special tax rate rather than as a proportionate share of the original special tax.

A reduced scale map showing the boundaries of the CFD is provided as Appendix B. A full-scale map is on file with the Clerk of the Board of Supervisors of Riverside County and was recorded with Riverside County Recorder on November 4, 2021 as Instrument No. 2021-0656417 in the Book 87 of Maps of Assessment and Community Facilities Districts at Page 82.

**APPENDIX A
RATE AND METHOD OF APPORTIONMENT
CFD 21-1M (MOUNTAIN VISTA)**

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT 21-1M (MOUNTAIN VISTA)
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) 21-1M (Mountain Vista). 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 annual levy and collection of the Special Tax (whether by the County or designee thereof, or both), any litigation or appeal involving the CFD, and other administrative expenses of the County or designee thereof, or both, directly related to the CFD. Administrative Expenses shall also include amounts estimated or advanced by the County or CFD for attorney’s fees and other costs related to commencing and pursuing to completion any foreclosure as a result of delinquent Special Taxes.

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

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

“Assessor” means the Assessor of the County.

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

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

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

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

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

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

“CFD” means Community Facilities District 21-1M (Mountain Vista) 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 as of 2021. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the Administrator that is reasonably comparable to the Consumer Price Index for the Riverside-San Bernardino-Ontario Area.

“County” means the County of Riverside, California.

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

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

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

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

Code 4200 that creates individual lots for which Building Permits may be issued without further subdivision.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

“Special Tax Reserve Fund Requirement” means an amount up to 150% of the anticipated annual cost of Special Tax Services of \$194,805.00 for the Base Year. The Special Tax Reserve Fund Requirement 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 amount in effect in the previous Fiscal Year.

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

“State” means the State of California.

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

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

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

B. ASSIGNMENT TO LAND USE CLASS

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

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

C. MAXIMUM SPECIAL TAX RATES

1. Developed Property

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

TABLE 1
Maximum Special Tax Rates for Developed
Property for Fiscal Year 2021-2022

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$2,997
2	Multi-family Residential Property	Acre	\$6,645
3	Non-Residential Property	Acre	\$6,645

(a) Increase in the Maximum Special Tax

On each July 1, following the Base Year, the Maximum Special Tax, identified in Table 1, above, shall be increased annually, commencing July 1, 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 2021-2022, the Maximum Special Tax that may be levied and escalated for each Parcel classified as Undeveloped Property shall be \$6,645 per Acre.

The Maximum Special Tax for Undeveloped 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.

4. Public Property and/or Property Owners Association Property

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

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

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

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

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

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

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

E. EXEMPTIONS

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

F. MANNER OF COLLECTION

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

G. APPEALS

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

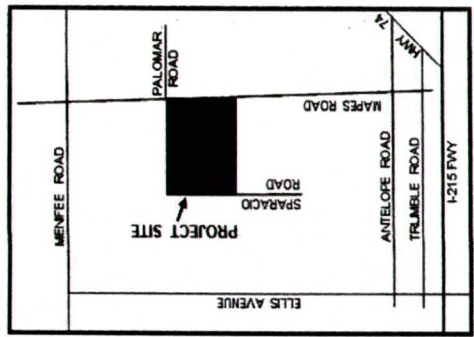
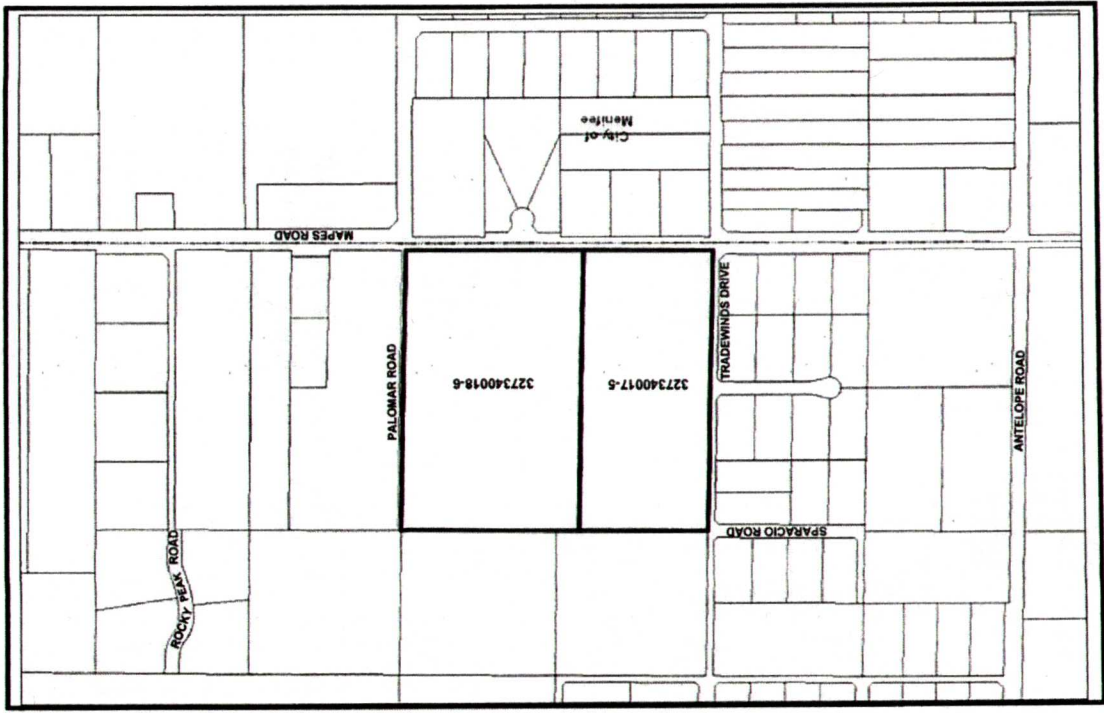
The Administrator shall interpret this Rate and Method of Apportionment and make determinations relative to the annual levy and administration of the Special Tax and any taxpayer who appeals, as herein specified.

H. TERM OF THE SPECIAL TAX

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

**APPENDIX B
CFD BOUNDARY MAP FOR
21-1M (MOUNTAIN VISTA)**

**PROPOSED BOUNDARY
COMMUNITY FACILITIES DISTRICT 21-1M (MOUNTAIN VISTA)
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**
S. 1/2, SW1/4, SEC. 2, T. 5S., R. 3W



VICINITY MAP
Legend
 Proposed Boundary

ASSESSOR PARCEL NUMBERS LOCATED WITHIN PROPOSED BOUNDARIES OF CFD 21-1M (MOUNTAIN VISTA) AS OF FISCAL YEAR 2021-2022:
 327340017-5
 327340018-6

REFERENCE IS HEREBY MADE TO THE ASSESSOR MAPS OF THE COUNTY OF RIVERSIDE, FOR FISCAL YEAR 2021-2022, FOR AN EXACT DESCRIPTION OF THE LINES AND DIMENSIONS OF EACH LOT/PARCEL.



FILED IN THE OFFICE OF THE COUNTY CLERK OF RIVERSIDE, STATE OF CALIFORNIA THIS 20th DAY OF October, 2021.

 CLERK OF THE BOARD OF SUPERVISORS
 COUNTY OF RIVERSIDE

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT 21-1M (MOUNTAIN VISTA) OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF SUPERVISORS AT A REGULAR MEETING HELD ON THE 20th DAY OF October, 2021, BY ITS RESOLUTION NO. 2021-103

 DEPUTY CLERK OF THE BOARD OF SUPERVISORS
 COUNTY OF RIVERSIDE

RECORDED THIS 4 DAY OF November, 2021.
 AT THE HOUR OF 11:05 O'CLOCK A M IN BOOK 87 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 82 IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

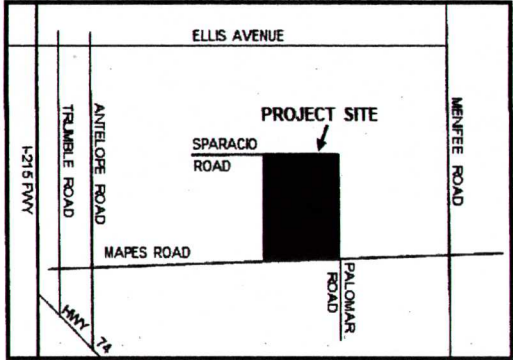
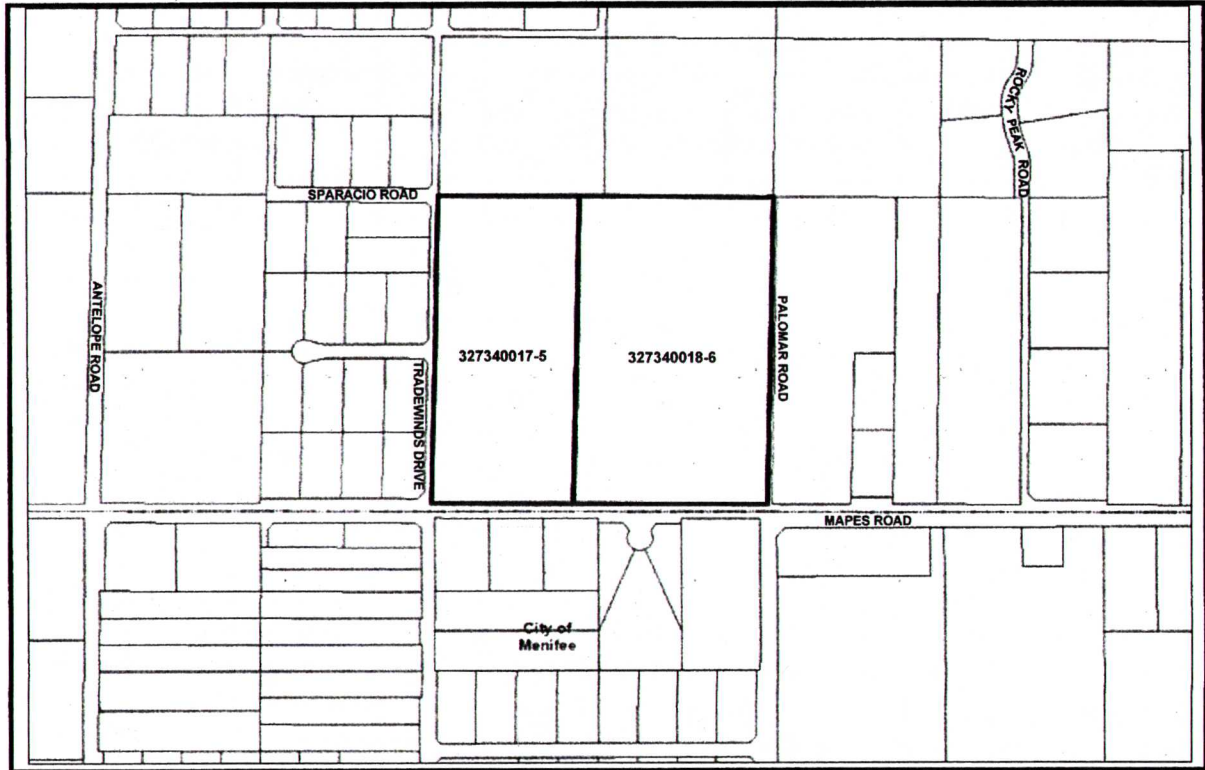
 DEPUTY PETER ALDANA, RIVERSIDE COUNTY ASSESSOR-CLERK-RECORDER
 FEEL: _____ DOCUMENT NO. 2021-065477

Prepared By:
COUNTY OF RIVERSIDE
OFFICE OF ECONOMIC DEVELOPMENT
 3403 Tenth Street, Ste. 400 Riverside, CA 92501
 951-955-8916 Phone

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PROPOSED BOUNDARY
COMMUNITY FACILITIES DISTRICT 21-1M (MOUNTAIN VISTA)
 COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
 S.1/2, SW1/4, SEC. 2, T. 5S., R. 3W



VICINITY MAP

Legend

Proposed Boundary

ASSESSOR PARCEL NUMBERS LOCATED WITHIN PROPOSED BOUNDARIES OF CFD 21-1M (MOUNTAIN VISTA) AS OF FISCAL YEAR 2021-2022:

327340017-5
 327340018-6

REFERENCE IS HEREBY MADE TO THE ASSESSOR MAPS OF THE COUNTY OF RIVERSIDE, FOR FISCAL YEAR 2021-2022, FOR AN EXACT DESCRIPTION OF THE LINES AND DIMENSIONS OF EACH LOT/PARCEL.

Prepared By:
COUNTY OF RIVERSIDE
OFFICE OF ECONOMIC DEVELOPMENT
 3403 Tenth Street, Ste. 400 Riverside, CA 92501
 951-955-8916 Phone

FILED IN THE OFFICE OF THE COUNTY CLERK OF RIVERSIDE, STATE OF CALIFORNIA THIS 26th DAY OF October 2021.
Kevin R. Hoover
 CLERK OF THE BOARD OF SUPERVISORS
 COUNTY OF RIVERSIDE

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT 21-1M (MOUNTAIN VISTA) OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF SUPERVISORS AT A REGULAR MEETING THEREOF, HELD ON THE 26th DAY OF October 2021, BY ITS RESOLUTION NO. 2021-187

Shirley Maxwell (Deputy)
 CLERK OF THE BOARD OF SUPERVISORS
 COUNTY OF RIVERSIDE

RECORDED THIS 4 DAY OF November 2021.
 AT THE HOUR OF 11:05 O'CLOCK A M IN BOOK 87 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 82 IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.
 FEE 89 DOCUMENT NO. 2021-0656417
 PETER ALDANA, RIVERSIDE COUNTY ASSESSOR-CLERK-RECORDER
Peter Aldana
 DEPUTY



REBECCA SPENCER
Registrar of Voters



ART TINOCO
Assistant Registrar of Voters

**REGISTRAR OF VOTERS
COUNTY OF RIVERSIDE**

CERTIFICATE OF REGISTRAR OF VOTERS

State of California)
) ss
County of Riverside)

I, **Rebecca Spencer**, Registrar of Voters of said County, hereby certify that:

(A) I have been furnished a map describing the proposed boundary of Community Facilities District No. 21-1M (Mountain Vista), of the County of Riverside, State of California;

(B) On October 20, 2021, I conducted, or caused to be conducted, a review of the voter registration records of the County of Riverside for the purpose of determining the number of voters registered to vote within the proposed boundary of Community Facilities District No. 21-1M (Mountain Vista), of the County of Riverside.

(C) There are 0 registered voters residing within the proposed boundary of Community Facilities District No. 21-1M (Mountain Vista), of the County of Riverside.

IN WITNESS WHEREOF, I have executed this Certificate on this 20th day of October 2021.

Rebecca Spencer
Registrar of Voters

By: 
Art Tinoco
Assistant Registrar of Voters



RIVERSIDE COUNTY
OFFICE OF ECONOMIC DEVELOPMENT

CONCURRENCE OF ELECTION OFFICIAL IN
DATE OF SPECIAL ELECTION

I, Suzanne Holland, Director of the County of Riverside Office of Economic Development (the "County"), hereby certify as follows:

(a) I am the election official responsible for conducting special elections in the County; and

(b) Pursuant to California Government Code Section 53326(a), I do hereby concur in the holding of a special election on Tuesday, December 7, 2021, for the purpose of submitting to the qualified electors of proposed Community Facilities District No. 21-1M (Mountain Vista) of the County of Riverside (the "District") the proposition to levy a special tax within the District and to establish an appropriations limit for the District, as provided in Resolution No. 2021-190, proposed to be adopted by the Riverside County Board of Supervisors on December 7, 2021.

Dated: October 21, 2021


SUZANNE HOLLAND
Election Official