

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



ITEM: 3.21  
(ID # 17552)

**MEETING DATE:**

Tuesday, January 11, 2022

**FROM :** OFFICE OF ECONOMIC DEVELOPMENT:

**SUBJECT:** OFFICE OF ECONOMIC DEVELOPMENT: Community Facilities District No. 21-1M (Mountain Vista) of the County of Riverside; ADOPTION OF ORDINANCE NO. 968, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities District No. 21-1M (Mountain Vista). CEQA Exempt. District 5. [\$194,805 On-going Cost; 100% CFD No. 21-1M (Mountain Vista)] (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. 968 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. Waive reading and Adopt Ordinance No. 968, authorizing the Levy of a Special Tax within Community Facilities District No. 21-1M (Mountain Vista) 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. 968 pursuant to Government Code Section 25124.

**ACTION:Policy**

  
Suzanne Holland, Director of Office of Economic Development 12/17/2021

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Jeffries, seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended and Ordinance 968 is adopted with waiver of the reading.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None  
Date: January 11, 2022  
xc: OED, MC, COBAB, Recorder

Kecia R. Harper  
Clerk of the Board

By:   
Deputy

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<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0	\$194,805	\$ 0	\$194,805
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS: CFD 21-1M (Mountain Vista) 100%</b>			<b>Budget Adjustment: No</b>	
			<b>For Fiscal Year: 22/23</b>	

**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).

Watermarke Homes, LLC, is the Developer of Tract Map Nos. 31687, 31687-1, and 31687-2 and petitioned the Riverside County Office of Economic Development to assist them in forming a CFD to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 21-1M (Mountain Vista) will encompass the entire Tract Map Nos. 31687, 31687-1, 31687-2, which is projected to include 65 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 (i) Maintenance, administration, and inspection of the stormwater facilities and BMPs including water quality basins, fossil filters, and any other NPDES/WQMP/BMP 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 too 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

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
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walls or other fencing, ornamental lighting and graffiti abatement located within the boundaries of the CFD.

The special tax is levied according to a Rate and Method of Apportionment (RMA) which is developed with respect to the specific features of the particular residential 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.

On October 26, 2021, the County of Riverside Board of Supervisors approved agenda item 3.12 and Resolution No. 2021-189, 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.

On December 7, 2021 (Agenda Item 19.2), 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. 2021-190, 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 December 14, 2021 (Agenda Item 3.36), the Board of Supervisors adopted Resolution No. 2021-191 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. 968 authorizing the levy of the special tax pursuant to the 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.

Ordinance No. 968 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 creation of a special tax ordinance to provide an alternative mechanism for financing maintenance 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**

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The voters within the CFD have voted to authorize the special tax levied by Riverside County Ordinance No. 968 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. 968
- CEQA Notice of Exemption
- Summary of Ordinance
- CFD 21-1M Recorded Boundary Map

  
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Gregory V. Priamos, Director County Counsel      1/3/2022

SUMMARY OF ORDINANCE NO. 968  
AN ORDINANCE OF THE COUNTY OF RIVERSIDE  
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES  
DISTRICT NO. 21-1M (MOUNTAIN VISTA) OF THE COUNTY OF RIVERSIDE

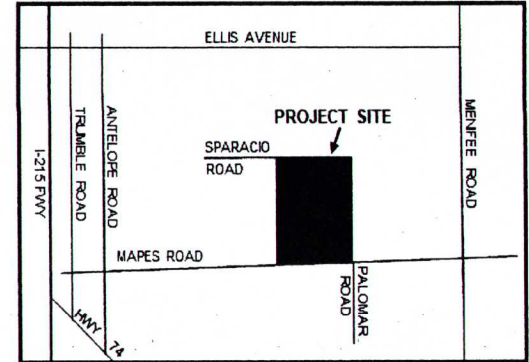
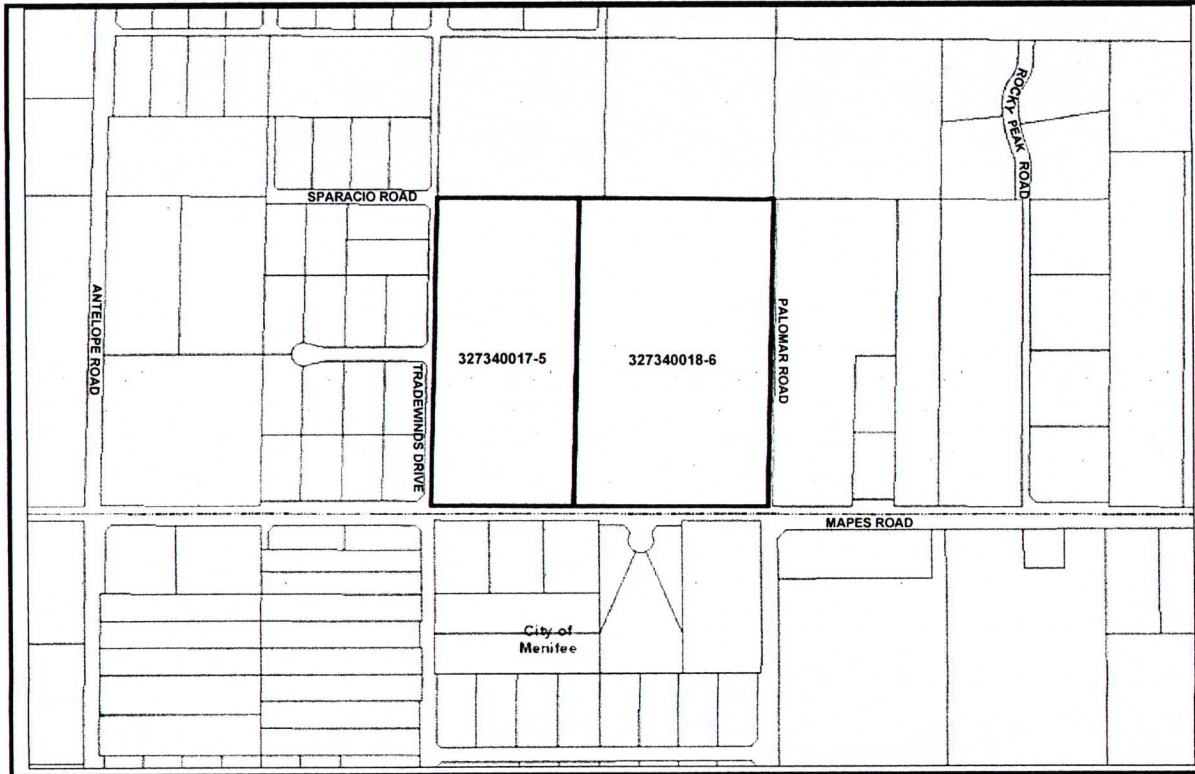
This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 968 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1<sup>st</sup> Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), October 26, 2021 the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2021-189, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 21-1M (Mountain Vista) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized NPDES/WQMP/BMP's, landscaping, and streetlights services (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 968 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on December 7, 2021 regarding the proposed levy of special taxes. Ordinance No. 968 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and fund the cost of collecting and administering the special tax. Ordinance No. 968 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary *ad valorem* taxes and that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 968 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 968. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 968 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

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**PROPOSED BOUNDARY**  
**COMMUNITY FACILITIES DISTRICT 21-1M (MOUNTAIN VISTA)**  
 COUNTY OF RIVERSIDE, STATE OF CALIFORNIA  
 S. 1/2, SW 1/4, 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

FILED IN THE OFFICE OF THE COUNTY CLERK OF RIVERSIDE,  
 STATE OF CALIFORNIA THIS 26<sup>th</sup> DAY OF October, 2021.

*Kevin R. Hager*  
 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 26<sup>th</sup> DAY OF October, 2021, BY ITS  
 RESOLUTION NO. 2021-187

*Sue 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

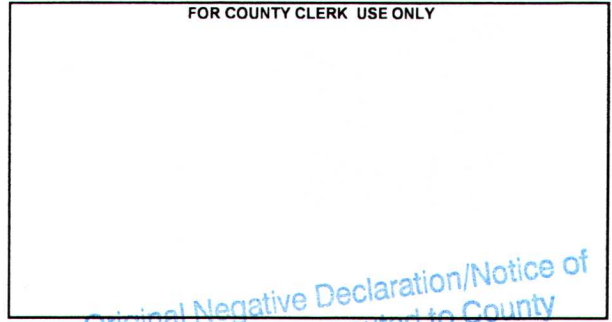
PETER ALDANA, RIVERSIDE COUNTY ASSESSOR-CLERK-RECORDER  
*Peter Aldana*  
 DEPUTY

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

County of Riverside  
Office of Economic Development  
3133 Mission Inn Avenue, Riverside, CA



Original Negative Declaration/Notice of  
Determination was routed to County  
Clerks for posting on. PR  
Date 1-18-22 Initial

**NOTICE OF EXEMPTION**

December 13, 2021

**Project Name:** Office of Economic Development, Community Facilities District (CFD) No. 21-1M (Mountain Vista) of the County of Riverside; Adoption of Ordinance No. 968, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within the Mountain Vista CFD

**Project Number:** ED99121005

**Project Location:** Community Facilities District No. 21-1M (Mountain Vista) 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. Watermarke Homes, LLC, is the Developer of Tract Map Nos. 31687, 31687-1, and 31687-2 and petitioned that the Riverside County Office of Economic Development assist them in forming a CFD to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 21-1M (Mountain Vista) will encompass the entire Tract Map Nos. 31687, 31687-1, 31687-2, which is projected to include 65 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 (i) Maintenance, administration, and inspection of the stormwater facilities and BMPs including water quality basins, fossil filters, and any other NPDES/WQMP/BMP 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, ornamental lighting and graffiti abatement located within the boundaries of the CFD. On October 26, 2021, the Board of Supervisors adopted Resolution 2021-189, 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 Mountain Vista in order to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance and service activities.

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On December 7, 2021, 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. 2021-190, 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 December 14, 2021, the Board of Supervisors adopted Resolution No. 2021-191 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. 968 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters.

Riverside County Ordinance No. 968, which authorizes the levy of a special tax within the Mountain Vista 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. 968.

**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 Mountain Vista 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 Mountain Vista 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 Mountain Vista 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 65 single-family homes within Tracts 31687, 31687-1, and 31687-2, which is the Mountain Vista CFD and subsequently approved this development. 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 Mountain Vista CFD. The maintenance within the Mountain Vista 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 Mountain Vista CFD will not result in any direct or indirect physical environmental impacts. The use and operation of the Mountain Vista 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 Mountain Vista 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: 12-13-2021  
 Mike Sullivan, Senior Environmental Planner  
 Senior Environmental Planner, County of Riverside

**RIVERSIDE COUNTY CLERK & RECORDER**

**AUTHORIZATION  
TO BILL  
BY JOURNAL VOUCHER**

**Project Name: Mountain Vista Community Facilities District Ordinance No. 968,  
Authorizing the Levy of a Special Tax Within the 21-1M District, County of  
Riverside**

**Accounting String: 537180-23010-915202- ED99121005**

DATE: December 13, 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: **Jason Aznoff, Office of Economic Development**

**-TO BE FILLED IN BY COUNTY CLERK-**

ACCEPTED BY: -

DATE: -

RECEIPT # (S) -

County of Riverside  
3133 Mission Inn Avenue, Riverside, CA 92507

Date: December 13, 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 #: ED99121005  
Mountain Vista Community Facilities District (CFD) Ordinance No. 968,  
Authorizing the Levy of a Special Tax Within the CFD 21-1M 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](mailto:msullivan@rivco.org).**

Attachment

cc: file

1 ORDINANCE NO. 968

COPY

2  
3 AN ORDINANCE OF THE COUNTY OF RIVERSIDE  
4 AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN  
5 COMMUNITY FACILITIES DISTRICT NO. 21-1M (MOUNTAIN VISTA)  
6 OF THE COUNTY OF RIVERSIDE

7  
8 The Board of Supervisors of the County of Riverside ordains as follows:

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

10 a. Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended,  
11 (the "Act"), commencing with Section 53311 of the California Government Code (the "Government  
12 Code"), on October 26, 2021, the Board of Supervisors (the "Board of Supervisors") of the County of  
13 Riverside (the "County") adopted Resolution No. 2021-189 (the "Resolution of Intention"), stating its  
14 intention to establish a community facilities district proposed to be named Community Facilities District  
15 No. 21-1M (Mountain Vista) of the County of Riverside (the "District"), and to authorize the levy of  
16 special taxes to fund, pay for, and finance authorized NPDES/WQMP/BMP's, landscaping, and  
17 streetlights (as specified and reflected in the Resolution of Intention, the Resolution of Formation, and the  
18 Rate and Method of Apportionment of Special Tax) (the "Services") and to pay expenses incidental  
19 thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are  
20 needed to fund the Services, and setting December 7, 2021 as the date for a public hearing to be held on  
21 the establishment of the District.

22 b. December 7, 2021, the Board of Supervisors opened, conducted and closed  
23 said public hearing. At said public hearing, all persons desiring to be heard on all matters pertaining to  
24 the proposed establishment of the District, the furnishing of the Services, and the proposed levy of an  
25 annual special tax were heard. Written protests, if any, were received, and a full and fair hearing was  
26 held.

27 c. Subsequent to said public hearing, the Board of Supervisors adopted  
28 Resolution No. 2021-190 (the "Resolution of Formation"), establishing the District, authorizing the levy

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1 of a special tax within the District to fund the Services, subject to voter approval, establishing an annual  
2 appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election  
3 for the District for December 7, 2021 on the propositions to levy a special tax within the District and to  
4 establish an appropriations limit for the District.

5 d. Pursuant to the terms of the Resolution of Formation and the provisions of  
6 the Act, said special election was held on December 7, 2021. Each of the propositions was approved by  
7 more than two-thirds of the votes cast at said special election.

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

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

12 Section 3. AUTHORITY. This ordinance is adopted pursuant to Sections 53328 and  
13 53340 of the California Government Code, which authorizes counties to adopt ordinances to levy special  
14 taxes at the rate and in accordance with the method of apportionment specified in the resolution of  
15 formation of the community facilities district.

16 Section 4. LEVY OF SPECIAL TAXES.

17 a. By the passage of this Ordinance, the Board of Supervisors hereby  
18 authorizes and levies special taxes within the District pursuant to Sections 53328 and 53340 of the  
19 Government Code, at the rate and in accordance with the method of apportionment (the "Rate and  
20 Method") set forth in the Resolution of Formation and attached as Exhibit A hereto and made a part  
21 hereof. The special taxes are hereby levied commencing in the fiscal year 2022-2023 and in each fiscal  
22 year thereafter for the period necessary to satisfy the Special Tax Requirement (as defined in the Rate and  
23 Method) and until action is taken by the Board of Supervisors, acting as the Legislative Body of the  
24 District, to dissolve the District.

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

1 c. All of the collections of the special tax shall be used as provided for in the  
2 Act, the Rate and Method and the Resolution of Formation, including, but not limited to, to fund, pay for,  
3 and finance authorized NPDES/WQMP/BMP's, landscaping, streetlights and to pay expenses incidental  
4 thereto, so long as the special taxes are needed to fund such services; to replenish the reserve fund for the  
5 District; to pay the costs of administering the District, and to pay the costs of collecting and administering  
6 the special tax.

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

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

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

26 Section 6. SEVERABILITY. If for any reason any portion of this ordinance is found  
27 to be invalid, or if the special tax is found inapplicable to any particular parcel within the District, by a  
28

1 court of competent jurisdiction, the balance of this ordinance and the application of the special tax to the  
2 remaining parcels within the District shall not be affected.

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

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

12  
13 By: 

Chair of the Board of Supervisors

JEFF HEWITT

15 ATTEST:

16 CLERK OF THE BOARD:

17  
18 By: 

Deputy

(SEAL)

21  
22 APPROVED AS TO FORM

23 December 14, 2021

24 By: 

Darren Ziegler

Deputy County Counsel

27  
28

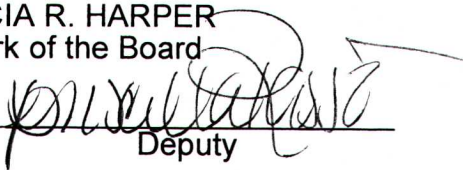
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STATE OF CALIFORNIA        )  
  )  
COUNTY OF RIVERSIDE        )        ss

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said county held on January 11, 2022, 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:            January 11, 2022

KECIA R. HARPER  
Clerk of the Board  
BY:   
Deputy

SEAL

Item 3.21



1 **EXHIBIT A**

2 **RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR**  
3 **COMMUNITY FACILITIES DISTRICT 21-1M (MOUNTAIN VISTA)**

4 **OF THE COUNTY OF RIVERSIDE**

5 **STATE OF CALIFORNIA**

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

15  
16 **A. DEFINITIONS**

17  
18 The terms hereinafter set forth have the following meanings:

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

25  
26 **“Act”** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1  
27 of Division 2 of Title 5 of the Government Code of the State of California.  
28

1 **“Administrative Expenses”** means all actual or reasonably estimated costs and expenses of the CFD that  
2 are chargeable or allocable to carry out the duties of the Administrator of the CFD as allowed by the Act,  
3 which shall include without limitation, all costs and expenses arising out of or resulting from the annual  
4 levy and collection of the Special Tax (whether by the County or designee thereof, or both), any litigation  
5 or appeal involving the CFD, and other administrative expenses of the County or designee thereof, or  
6 both, directly related to the CFD. Administrative Expenses shall also include amounts estimated or  
7 advanced by the County or CFD for attorney’s fees and other costs related to commencing and pursuing  
8 to completion any foreclosure as a result of delinquent Special Taxes.

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

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

17  
18 **“Assessor”** means the Assessor of the County.

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

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

25  
26 **“Base Year”** means the Fiscal Year ending June 30, 2022.

27  
28

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

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

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

9  
10 **"CFD"** means Community Facilities District 21-1M (Mountain Vista) of the County of Riverside.

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

18  
19 **"County"** means the County of Riverside, California.

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

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

28

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

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

8  
9 **“Fiscal Year”** means the 12-month period starting on July 1 of any calendar year and ending the  
10 following June 30.

11  
12 **“Land Use Class”** means any of the classes listed in Table 1 of Section C. below.

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

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

21  
22 **“Non-Residential Property”** means all Parcels of Developed Property for which a Building Permit was  
23 issued, permitting the construction of one or more non-residential structures.

24  
25 **“Parcel”** means a lot or parcel within the CFD shown on an Assessor’s Parcel Map with an assigned  
26 Assessor’s Parcel Number valid as of July 1<sup>st</sup> for the Fiscal Year for which the Special Tax is being  
27 levied.

28

1 **“Property Owners Association Property”** means all Parcels which have been conveyed, dedicated to, or  
2 irrevocably offered for dedication to a property owner association, including any master or  
3 sub-association, prior to April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.  
4

5 **“Proportionately”** means for Parcels of Taxable Property that are (i) Developed Property, that the ratio  
6 of the actual Special Tax levy to Maximum Special Tax is the same for all Parcels of Developed Property,  
7 (ii)  
8 Approved Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same  
9 for all Parcels of Approved Property, and (iii) Undeveloped Property, Public Property or Property Owners  
10 Association Property, that the ratios of the actual Special Tax levy per Acre to the Maximum Special Tax  
11 per Acre is the same for all Parcels of Undeveloped Property, Public Property and Property Owners  
12 Association Property.  
13

14 **“Public Property”** means all Parcels which, as of April 1<sup>st</sup> preceding the Fiscal Year in which the  
15 Special Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned by, dedicated  
16 to, or irrevocably offered for dedication to the federal government, the State, the County, City or any  
17 other public agency, provided, however, that any property leased by a public agency to a private entity  
18 and subject to taxation under Section 53340.1 of the Act shall be taxed and classified according to its use;  
19 or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the  
20 purpose set forth in the easement.  
21

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

24 **“Single Family Property”** means all Parcels of Residential Property, other than Multi-family Residential  
25 Property.  
26

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

1  
2 **“Special Tax Requirement”** means for each Fiscal Year, that amount required to: (i) pay the estimated  
3 cost of Special Tax Services for such Fiscal Year as determined by the County; (ii) fund the Special Tax  
4 Reserve Fund in an amount equal to the lesser of (a) an amount equal to 20% of the Special Tax Reserve  
5 Fund Requirement or (b) the amount needed to fund the Special Tax Reserve Fund up to the Special Tax  
6 Reserve Fund Requirement, (iii) pay Administrative Expenses; (iv) pay for anticipated Special Tax  
7 delinquencies based on actual delinquencies from the prior Fiscal Year outstanding at the time the annual  
8 Special Tax levy is determined; and (v) less a credit for funds available to reduce the annual Special Tax  
9 levy as determined by the Administrator.

10  
11 **“Special Tax Reserve Fund”** means a fund to be used for capital replacement and maintenance costs  
12 related to the Special Tax Services.

13  
14 **“Special Tax Reserve Fund Requirement”** means an amount up to 150% of the anticipated annual cost  
15 of Special Tax Services of \$194,805.00 for the Base Year. The Special Tax Reserve Fund Requirement  
16 shall be increased annually, commencing July 1, 2022, based on the percentage increase in the Consumer  
17 Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two  
18 percent (2%) of the amount in effect in the previous Fiscal Year.

19  
20 **“Special Tax Services”** means (i) Administration, inspection, and maintenance of all storm water  
21 facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all other  
22 NPDES/WQMP/BMP related devices and structures as approved and accepted by the CFD.  
23 Administration includes, but is not limited to, quality control and assurance of inspections and  
24 maintenance, general contract management, scheduling of inspections and maintenance, and general  
25 oversight of all NPDES/WQMP/BMP operations. Inspection includes, but is not limited to, travel time,  
26 visual inspection process and procedures for functionality, GPS location recording, assurance of proper  
27 vegetation, functioning irrigation, and citing operational or structural deficiencies, erosion, trash, silt and  
28

1 sediment build-up. Maintenance includes, but is not limited to, repair or replacement of any deficiencies  
2 noted during inspection, weed control and abatement, trash removal, and healthy upkeep of required plant  
3 materials (ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and  
4 administration of street lighting located within the designated boundaries of the CFD. (iii) Landscaping  
5 improvements that may include, but are not limited to, turf, ground cover, shrubs, trees, plants, irrigation  
6 and drainage systems, masonry walls or other fencing and graffiti abatement located within the designated  
7 boundaries of the Community Facilities District.

8  
9 **“State”** means the State of California.

10  
11 **“Taxable Property”** means all Parcels within the boundary of the CFD pursuant to the Boundary Map  
12 which are not exempt from the Special Tax pursuant to Section E., below.

13  
14 **“Taxable Unit”** means either a Dwelling Unit or an Acre, as shown in Table 1.

15  
16 **“Undeveloped Property”** means all Parcels of Taxable Property not classified as Developed Property,  
17 Approved Property, Public Property or Property Owners Association Property.

18  
19 **B. ASSIGNMENT TO LAND USE CLASS**

20  
21 Each Fiscal Year, commencing with Fiscal Year 2022-2023, all Parcels of Taxable Property shall be  
22 classified as either Developed Property, Approved Property, Undeveloped Property, Public Property or  
23 Property Owners Association Property, and subject to the levy of Special Taxes in accordance with this  
24 Rate and Method of Apportionment as determined pursuant to Sections C. and D.

25  
26 Parcels of Developed Property shall further be classified as Residential Property or Non-Residential  
27 Property. Parcels of Residential Property shall further be classified as Single-Family Property or Multi-  
28 family Residential Property.

1  
2  
3 **C. MAXIMUM SPECIAL TAX RATES**  
4

5 **1. Developed Property**  
6

7 The Maximum Special Tax that may be levied and escalated, as explained further in Section C.1.  
8 (a) below, in each Fiscal Year for each Parcel classified as Developed Property shall be  
9 determined by reference to Table 1, below.  
10

11 **TABLE 1**  
12 **Maximum Special Tax Rates for Developed**  
13 **Property for Fiscal Year 2021-2022**  
14

15

16 <b>Land</b>			<b>Maximum</b>
17 <b>Use</b>		<b>Taxable</b>	<b>Special Tax</b>
18 <b>Class</b>	<b>Description</b>	<b>Unit</b>	<b>Per Taxable</b>
			<b>Unit</b>
19 <b>1</b>	<b>Single Family Property</b>	<b>D/U</b>	<b>\$2,997</b>
20 <b>2</b>	<b>Multi-family Residential Property</b>	<b>Acre</b>	<b>\$6,645</b>
21 <b>3</b>	<b>Non-Residential Property</b>	<b>Acre</b>	<b>\$6,645</b>

22

23  
24 (a) Increase in the Maximum Special Tax  
25

26 On each July 1, following the Base Year, the Maximum Special Tax, identified in Table 1, above,  
27 shall be increased annually, commencing July 1, 2022, based on the percentage increase in the  
28 Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum



1 annual increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal  
2 Year.

3 (b) Multiple Land Use Classes  
4

5 In some instances, a Parcel of Developed Property may contain more than one Land Use Class.  
6 The Maximum Special Tax that may be levied on such Parcel shall be the sum of the Maximum  
7 Special Tax that can be levied for each Land Use Class located on that Parcel. For a Parcel that  
8 contains more than one Land Use Class, the Acreage of such Parcel shall be allocated to each type  
9 of property based on the amount of Acreage designated for each land use as determined by  
10 reference to the site plan approved for such Parcel. The Administrator's allocation to each Land  
11 Use Class shall be final.  
12

13 **2. Approved Property**  
14

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

22 The Maximum Special Tax for Approved Property shall be increased annually, commencing July 1, 2022,  
23 based on the percentage increase in the Consumer Price Index with a maximum annual increase of six  
24 percent (6%) and a minimum annual increase of two percent (2%) of the corresponding Maximum Special  
25 Tax in effect in the previous Fiscal Year.  
26

27 **3. Undeveloped Property**  
28

1 For Fiscal Year 2021-2022, the Maximum Special Tax that may be levied and escalated for each  
2 Parcel classified as Undeveloped Property shall be \$6,645 per Acre.

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

7  
8 **4. Public Property and/or Property Owners Association Property**

9  
10 The Maximum Special Tax that may be levied and escalated for each Parcel classified as Public  
11 Property and/or Property Owners Association Property shall be \$0.00 per Acre. **There shall be no**  
12 **levy on Public Property and/or Property Owners Association Property.**

13  
14 **D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

15  
16 Commencing with Fiscal Year 2022-2023 and for each following Fiscal Year, the Administrator  
17 shall levy the Special Tax on all Taxable Property until the amount of Special Tax equals the  
18 Special Tax Requirement in accordance with the following steps:

19  
20 First: The Special Tax shall be levied Proportionately on each Parcel of Developed Property at up  
21 to 100% of the applicable Maximum Special Tax as needed to satisfy the Special Tax  
22 Requirement;

23  
24 Second: If additional moneys are needed to satisfy the Special Tax Requirement after the first step  
25 has been completed, the Special Tax shall be levied Proportionately on each Parcel of Approved  
26 Property at up to 100% of the Maximum Special Tax for Approved Property.

27  
28

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

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

11  
12    **E. EXEMPTIONS**

13  
14    The CFD shall not levy Special Taxes on Public Property or Property Owners Association Property within  
15    the CFD.

16  
17    **F. MANNER OF COLLECTION**

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

25  
26    **G. APPEALS**

27  
28    Any taxpayer may file a written appeal of the Special Tax on his/her Parcel(s) with the Administrator,

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

8  
9 The Administrator shall interpret this Rate and Method of Apportionment and make determinations  
10 relative to the annual levy and administration of the Special Tax and any taxpayer who appeals, as herein  
11 specified.

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

13  
14 The Special Tax shall be levied annually in perpetuity unless terminated earlier by the County.  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

## Boydd, April

---

**From:** cob@rivco.org  
**Sent:** Tuesday, January 11, 2022 12:41 AM  
**To:** COB; ba4612442@gmail.com  
**Subject:** Board comments web submission

**CAUTION:** This email originated externally from the Riverside County email system. **DO NOT** click links or open attachments unless you recognize the sender and know the content is safe.



First Name: B  
Last Name: Anderson  
Address (Street, City and Zip): Rancho Mirage  
Phone: 7603249637  
Email: ba4612442@gmail.com  
Agenda Date: 01/12/2022  
Agenda Item # or Public Comment: 3.22  
State your position below: Oppose  
Comments: 1) fees  
2) private sector company (Citibank) - bold restrictions of employees (vaccinations of experimental Injections)

**Thank you for submitting your request to speak. The Clerk of the Board office has received your request and will be prepared to allow you to speak when your item is called. To attend the meeting, please call (669) 900-6833 and use Meeting ID # 864 4411 6015 . Password is 20220111 . You will be muted until your item is pulled and your name is called. Please dial in at 9:00 am am with the phone number you provided in the form so you can be identified during the meeting.**

# THE PRESS-ENTERPRISE

1825 Chicago Ave, Suite 100  
Riverside, CA 92507  
951-684-1200  
951-368-9018 FAX

## PROOF OF PUBLICATION (2010, 2015.5 C.C.P)

Publication(s): The Press-Enterprise

### PROOF OF PUBLICATION OF

Ad Desc.: Notice of Adoption- Ordinance 968 /

I am a citizen of the United States. I am over the age of eighteen years and not a party to or interested in the above entitled matter. I am an authorized representative of THE PRESS-ENTERPRISE, a newspaper in general circulation, printed and published daily in the County of Riverside, and which newspaper has been adjudicated a newspaper of general circulation by the Superior Court of the County of Riverside, State of California, under date of April 25, 1952, Case Number 54446, under date of March 29, 1957, Case Number 65673, under date of August 25, 1995, Case Number 267864, and under date of September 16, 2013, Case Number RIC 1309013; that the notice, of which the annexed is a printed copy, has been published in said newspaper in accordance with the instructions of the person(s) requesting publication, and not in any supplement thereof on the following dates, to wit:

01/25/2022

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Date: January 25, 2022  
At: Riverside, California

Legal Advertising Representative, The Press-Enterprise

BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE  
PO BOX 1147  
RIVERSIDE, CA 92502

Ad Number: 0011513549-01

P.O. Number:

### Ad Copy:

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

### SUMMARY OF ORDINANCE NO. 968 AN ORDINANCE OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 21-1M (MOUNTAIN VISTA) 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. 968 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. 968 authorizes the levy of a special tax in accordance with the Rate and Method of Apportionment as adopted in Resolution No. 2021-190 and as approved by more than two-thirds of the votes cast in a landowner election held on December 7, 2021. The purpose of the special tax is to provide an alternative mechanism for financing maintenance 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. 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.

J. Hewitt, Chair of the Board

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said County, held on January 11, 2022, the foregoing Ordinance was adopted by said Board by the following vote:

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

Kecia R. Harper, Clerk of the Board  
By: Zuly Martinez, Board Assistant

Press-Enterprise: 1/25

O.E.D.  
Item 3.21  
Jan. 11, 2022