

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



**ITEM: 3.37
(ID # 18015)**

MEETING DATE:
Tuesday, January 25, 2022

FROM : OFFICE OF ECONOMIC DEVELOPMENT:

SUBJECT: OFFICE OF ECONOMIC DEVELOPMENT: Adoption of Resolution No. 2022-028, Intention to Establish Proposed Maintenance-Only Community Facilities District to be Named Community Facilities District No. 21-2M (Sunset Crossing) of the County of Riverside to be Administered by Office of Economic Development. District 3 [\$61,237 - Ongoing Cost; CFD 21-2M (Sunset Crossing) – 100%] (Clerk to Set for Public Hearing on March 1, 2022 at 9:30 a.m. or as soon as possible thereafter - and to Advertise and Record Boundary Map)

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt Resolution No. 2022-028, a Resolution of the Board of Supervisors of the County of Riverside of Intention to Establish a Community Facilities District and to Authorize the Levy of Special Taxes and Setting a Date and Time for a Public Hearing Thereon; and
2. Set a public hearing concerning the establishment of Community Facilities District 21-2M (Sunset Crossing) for 9:30 a.m. on March 1, 2022, and direct the Clerk of the Board to publish notice of the public hearing in accordance with California Government Code Section 53322; and
3. Direct the Clerk of the Board to sign and record the Boundary Map as required by Section 3111 of the California Streets and Highways Code.


ACTION: Policy, Clerk to Advertise, Set for Hearing


Suzanne Holland, Director of Office of Economic Development 12/28/2021

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel seconded by Supervisor Washington and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended and is set for public hearing on Tuesday, March 1, 2022, at 9:30 a.m. or as soon as possible thereafter.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: January 25, 2022
xc: OED, COB

Kecia R. Harper
Clerk of the Board
By 
Deputy

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FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 61,237	\$ 0	\$ 61,237
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: CFD 21-2M (Sunset Crossing) -100%. No General Funds are used for this project			Budget Adjustment: N/A	
			For Fiscal Year: 22/23	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

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

Lennar Homes of California, Inc., is the Developer of Tract's 29326, 29327, 29327-1, 29328, 31820 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. A special tax is proposed to be levied on each individual parcel located within the boundary of the proposed CFD to fund the costs associated with services for (i) Administration, inspection, and maintenance of all fossil filters, and 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 fossil filter operations. Inspection includes, but is not limited to, travel time, visual inspection process and procedures to ensure fossil filter functionality, Maintenance includes, but is not limited to, repair or replacement of any deficiencies noted during inspection, (ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the CFD, (iii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signals.

Approval of proposed Resolution No. 2022-028 by the Board of Supervisors is the initial step for forming the CFD and declares the intention of the Board of Supervisors, as required by the Mello-Roos Community Facilities Act of 1982, to levy a special tax to fund the service and maintenance functions requested by the Developer. The Resolution also requires the Board of Supervisors to hold a public hearing and submit the formation of the proposed CFD 21-2M (Sunset Crossing) to

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the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

Each new CFD is created for a specific development or developments when similar facilities are requested to be maintained by the County. A special tax is levied according to a Rate and Method of Apportionment (RMA) developed to the specific features within that District, and a special tax is annually placed on the tax roll for each Assessor Parcel Number (APN) noted in the Proposed Boundary Map, both attached herein.

The property owner (Lennar Homes of California, Inc.) of Tract Map Nos. 29326, 29327, 29327-1, 29328, 31820 has petitioned the County to include their property into proposed Community Facilities District 21-2M (Sunset Crossing).

The boundaries of CFD 21-2M (Sunset Crossing) will encompass all of Tract Map No's. 29326, 29327, 29327-1, 29328, 31820, which includes 209 single family dwelling units, none of which are currently occupied.

Reference

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

Impact on Residents and Businesses

Only the parcels with Assessor Parcel Numbers within the proposed boundaries of the CFD which are represented by the proposed Boundary Map (inclusive of Tract Map Nos. (29326, 29327, 29327-1, 29328, 31820) are impacted by the proposed special tax. By setting up a special tax for the maintenance of certain infrastructure required by the development, the County requires that the development pay for its maintenance impact, rather than the obligation falling upon declining public funding sources. By specifically collecting and using the special tax revenue within the boundary of the proposed CFD, there is a financial mechanism in place to ensure the infrastructure is maintained. This CFD does not propose to fund the repayment of any bonds or bond obligations and is solely for the purposes of funding the service and maintenance of Developer-installed and County-required infrastructure, particularly fossil filters,

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

SUPPLEMENTAL:

Additional Fiscal Information

The proposed budget of \$61,237 for fiscal year 2022-2023 will result in a special tax of \$293 per taxable parcel, pursuant to the Rate and Method of Apportionment. The annual special tax may be increased by the minimum of 2%, or a maximum of 6%, or by the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (CPI-U), as it stands as of March of each year over the base index for March of 2022.

ATTACHMENTS:

- Resolution No. 2022-028
- Proposed Boundary Map
- Rate and Method of Apportionment (RMA)
- Petition



Gregory F. Priarios, Director County Counsel 1/3/2022

2 RESOLUTION NO. 2022-028

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

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

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

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

17 **WHEREAS**, the Board of Supervisors has received both a Qualifying Petition and the Deposit
18 pursuant to the Act and therefore institutes proceedings to establish a community facilities district (the
19 "Community Facilities District") and to authorize the levy of special taxes therein in order to finance:

- 20 (i) Administration, inspection, and maintenance of all fossil filters, and related devices and
21 structures as approved and accepted by the CFD. Administration includes, but is not
22 limited to, quality control and assurance of inspections and maintenance, general contract
23 management, scheduling of inspections and maintenance, and general oversight of all
24 fossil filter operations. Inspection includes, but is not limited to, travel time, visual
25 inspection process and procedures to ensure fossil filter functionality, Maintenance
26 includes, but is not limited to, repair or replacement of any deficiencies noted during
27 inspection,
28

FORM APPROVED COUNTY COUNSEL
BY: RONAK N. PATEL DATE 1/3/22

JAN 25 2022 3.37

- 1 (ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and
2 administration of street lighting located within the designated boundaries of the CFD,
3 (iii) Traffic signal maintenance including energy charges, operation, maintenance, and
4 administrative costs of traffic signals.

5 **NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED BY** the Board
6 of Supervisors of the County of Riverside, State of California (the "Board of Supervisors") in regular
7 session assembled on January 25, 2022 at 9:30 a.m. or soon thereafter, in the meeting room of the Board
8 of Supervisors, located on the first floor of the County Administrative Center, 4080 Lemon Street,
9 Riverside, California as follows:

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

19 **Section 2.** The name proposed for the Community Facilities District is "Community Facilities
20 District 21-2M (Sunset Crossing) of the County of Riverside."

21 **Section 3.** The services (the "Services") proposed to be financed by the Community Facilities
22 District pursuant to the Act are described in Exhibit A attached hereto and as follows:

- 23 (i) Administration, inspection, and maintenance of all fossil filters, and related devices and
24 structures as approved and accepted by the CFD. Administration includes, but is not
25 limited to, quality control and assurance of inspections and maintenance, general contract
26 management, scheduling of inspections and maintenance, and general oversight of all
27 fossil filter operations. Inspection includes, but is not limited to, travel time, visual
28 inspection process and procedures to ensure fossil filter functionality, Maintenance

1 includes, but is not limited to, repair or replacement of any deficiencies noted during
2 inspection,

3 (ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and
4 administration of street lighting located within the designated boundaries of the CFD,

5 (iii) Traffic signal maintenance including energy charges, operation, maintenance, and
6 administrative costs of traffic signals.

7 **Section 4.** Except where funds are otherwise available, a special tax sufficient to pay for all
8 Services, secured by recordation of a continuing lien against all nonexempt real property in the
9 Community Facilities District, will be annually levied within the Community Facilities District. The rate
10 and method of apportionment of the special tax (the "Rate and Method"), in sufficient detail to allow each
11 landowner within the proposed Community Facilities District to estimate the maximum amount that he or
12 she will have to pay, is described in Exhibit B attached hereto, which is by this reference incorporated
13 herein. The special tax will be collected in the same manner as ordinary *ad valorem* property taxes or in
14 such other manner as the Board of Supervisors shall determine, including direct billing of the affected
15 property owners. The special tax shall be levied annually until terminated by the Board of Supervisors as
16 specified in the Rate and Method.

17 **Section 5.** The Board of Supervisors hereby sets the matter for public hearing on March 1, 2022,
18 at 9:30 am, or as soon thereafter as the Board of Supervisors will consider the matter, at the meeting room
19 of the Board of Supervisors, located on the first floor of the County Administrative Center, 4080 Lemon
20 Street, 1st Floor, Riverside, California, as the time and place when and where the Board of Supervisors
21 will conduct a public hearing on the establishment of the Community Facilities District and the levy of the
22 special tax therein.

23 **Section 6.** The Clerk is hereby directed to publish, or cause to be published, a notice of said
24 public hearing, as prepared and approved by County Counsel, one time in *The Press Enterprise*, a
25 newspaper of general circulation published in the area of the Community Facilities District. The
26 publication of said notice shall be completed at least seven days prior to the date set for public hearing.
27 Said notice shall contain the information prescribed by Section 53322 of the Government Code.
28

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

6 **Section 7.** The levy of said proposed special tax shall be subject to the approval of the qualified
7 electors of the Community Facilities District at a special election. The proposed voting procedure shall be
8 by mailed or hand-delivered ballot among the landowners in the Community Facilities District, with each
9 owner having one vote for each acre or portion of an acre such owner owns in the Community Facilities
10 District.

11 **Section 8.** Each officer of the County of Riverside who is or will be responsible for providing one
12 or more of the proposed types of Services is hereby directed to study, or cause to be studied, the proposed
13 Community Facilities District and, at or before said public hearing, file a report with the Board of
14 Supervisors containing a brief description of the Services by type which will in his or her opinion be
15 required to adequately meet the needs of the Community Facilities District, and his or her estimate of the
16 cost of providing the Services. Such officers are hereby also directed to estimate the fair and reasonable
17 cost of the incidental expenses proposed to be paid. Such report shall be made a part of the record of said
18 public hearing.

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

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

28 ///

1 ADOPTED, SIGNED AND APPROVED this 25TH day of January 2022, by the Board of
2 Supervisors of the County of Riverside.

3 //

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6 
7 JEFF HEWITT
Chair of the Board of Supervisors

8 ATTEST:

9
10 Kecia R. Harper

11 Clerk of the Board of Supervisors

12
13 By: 
14 Deputy

15
16 ROLL CALL:

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

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

23 Kecia R. Harper, Clerk of said Board

24 By: 
25 Deputy

26
27
28

1 **EXHIBIT A**

2
3 **SERVICES AND INCIDENTAL EXPENSES**

4
5 **Services**

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

- 7 (i) Administration, inspection, and maintenance of all fossil filters, and related devices and
8 structures as approved and accepted by the CFD. Administration includes, but is not
9 limited to, quality control and assurance of inspections and maintenance, general contract
10 management, scheduling of inspections and maintenance, and general oversight of all
11 fossil filter operations. Inspection includes, but is not limited to, travel time, visual
12 inspection process and procedures to ensure fossil filter functionality, Maintenance
13 includes, but is not limited to, repair or replacement of any deficiencies noted during
14 inspection,
- 15 (ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and
16 administration of street lighting located within the designated boundaries of the CFD,
- 17 (iii) Traffic signal maintenance including energy charges, operation, maintenance, and
18 administrative costs of traffic signals.

19 **Incidental Expenses**

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

- 21 i. The cost associated with the creation of the Community Facilities District,
22 determination of the amount of taxes, collection of taxes, including litigation
23 expenses, if any, costs for processing payment of taxes, or other administrative
24 costs otherwise incurred in order to carry out the authorized purposes of the
25 Community Facilities District; and
- 26 ii. Any other expenses incidental to the performance and inspection of the authorized
27 Services.
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PROPOSED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

EXHIBIT B

(See Attached)

1 **RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR**
2 **COMMUNITY FACILITIES DISTRICT 21-2M (SUNSET CROSSING)**
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
7 applicable to each Parcel of Taxable Property located within the boundaries of Community
8 Facilities District (CFD) 21-2M (Sunset Crossing). The amount of Special Tax to be levied on a
9 Parcel in each Fiscal Year, commencing in Fiscal Year 2022-2023, shall be determined by the
10 Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD
11 by applying the appropriate Special Tax as set forth in Sections B., C., and D., below. All of the
12 real property within the CFD, unless exempted by law or by the provisions of Section E., below,
13 shall be taxed for the purposes, to the extent, and in the manner herein provided.
14

15 **A. DEFINITIONS**
16

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

19 **“Acre”** or **“Acreage”** means the land area of a Parcel as indicated on the most recent
20 Assessor’s Parcel Map, or if the land area is not shown on the Assessor’s Parcel Map, the land
21 area shown on the applicable Final Map, condominium plan, or other recorded County map or
22 the land area calculated to the reasonable satisfaction of the Administrator using the boundaries
23 set forth on such map or plan. The square footage of a Parcel is equal to the Acreage of such
24 Parcel multiplied by 43,560.
25

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

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

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

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

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

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

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

28

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

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

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

10
11 **“CFD”** means Community Facilities District 21-2M (Sunset Crossing) of the County of
12 Riverside.

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

20
21 **“County”** means the County of Riverside, California.

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

27
28 **“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.

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

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

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

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

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

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

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

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

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

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

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

21
22 **“Residential Property”** means all Parcels of Developed Property for which a Building Permit
23 has been issued permitting the construction of one or more residential Dwelling Units.

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

27
28 **“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.

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

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

14
15 **“Special Tax Reserve Fund Requirement”** means an amount up to 150% of the anticipated
16 annual cost of Special Tax Services of \$91,852.00 for the Base Year. The Special Tax Reserve
17 Fund Requirement shall be increased annually, commencing July 1, 2022, based on the
18 percentage increase in the Consumer Price Index with a maximum annual increase of six
19 percent (6%) and a minimum annual increase of two percent (2%) of the amount in effect in the
20 previous Fiscal Year.

21
22 **“Special Tax Services”** means (i) Administration, inspection, and maintenance of all fossil
23 filters, and related devices and structures as approved and accepted by the CFD.
24 Administration includes, but is not limited to, quality control and assurance of inspections and
25 maintenance, general contract management, scheduling of inspections and maintenance, and
26 general oversight of all fossil filter operations. Inspection includes, but is not limited to, travel
27 time, visual inspection process and procedures to ensure fossil filter functionality, Maintenance
28 includes, but is not limited to, repair or replacement of any deficiencies noted during inspection,
(ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and

1 administration of street lighting located within the designated boundaries of the CFD, (iii) Traffic
2 signal maintenance including energy charges, operation, maintenance, and administrative costs
3 of traffic signals.

4
5 **“State”** means the State of California.

6
7 **“Taxable Property”** means all Parcels within the boundary of the CFD pursuant to the
8 Boundary Map which are not exempt from the Special Tax pursuant to Section E., below.

9
10 **“Taxable Unit”** means either a Dwelling Unit or an Acre, as shown in Table 1.

11
12 **“Undeveloped Property”** means all Parcels of Taxable Property not classified as Developed
13 Property, Approved Property, Public Property or Property Owner’s Association Property.

14
15 **B. ASSIGNMENT TO LAND USE CLASS**

16
17 Each Fiscal Year, commencing with Fiscal Year 2022-2023, all Parcels of Taxable Property
18 shall be classified as either Developed Property, Approved Property, Undeveloped Property,
19 Public Property or Property Owner’s Association Property, and subject to the levy of Special
20 Taxes in accordance with this Rate and Method of Apportionment as determined pursuant to
21 Sections C. and D.

22
23 Parcels of Developed Property shall further be classified as Residential Property or Non-
24 Residential Property. Parcels of Residential Property shall further be classified as Single-Family
25 Property or Multi-family Residential Property.

26
27 **C. MAXIMUM SPECIAL TAX RATES**

28
1. Developed Property

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

5 **TABLE 1**
6 **Maximum Special Tax Rates for Developed**
7 **Property for Fiscal Year 2021-2022**

8
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Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$293
2	Multi-family Residential Property	Acre	\$1,872
3	Non-Residential Property	Acre	\$1,872

19 (a) Increase in the Maximum Special Tax

20
21 On each July 1, following the Base Year, the Maximum Special Tax, identified in Table 1,
22 above, shall be increased annually, commencing July 1, 2022, based on the percentage
23 increase in the Consumer Price Index with a maximum annual increase of six percent
24 (6%) and a minimum annual increase of two percent (2%) of the Maximum Special Tax in
25 effect in the previous Fiscal Year.

26
27 (b) Multiple Land Use Classes
28

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

9 **2. Approved Property**

10
11 The Maximum Special Tax for each Parcel of Approved Property shall be equal to the
12 product of the applicable Undeveloped Property Maximum Special Tax per Acre times
13 the Acreage of such Parcel; provided, however, for a Parcel of Approved Property that is
14 expected to become Single-Family Property as reasonably determined by the
15 Administrator based on the Final Map for such Parcel, the Maximum Special Tax for such
16 Parcel of Approved Property shall be calculated pursuant to Section C.1. as if such
17 Parcel were already designated as Developed Property and classified as Single-Family
18 Property.
19

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

26 **3. Undeveloped Property**

27
28 For Fiscal Year 2021-2022, the Maximum Special Tax that may be levied and escalated
for each Parcel classified as Undeveloped Property shall be \$1,872 per Acre.

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

7
8 **4. Public Property and/or Property Owner's Association Property**

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

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

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

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

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

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

5
6 Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal
7 Year against any Parcel of Residential Property for which a Certificate of Occupancy has been
8 issued be increased by more than ten percent (10%) as a result of a delinquency in the payment
9 of the Special Tax applicable to any other Parcel above the amount that would have been levied
10 in that Fiscal Year had there 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 Owner's Association
15 Property within 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*
20 *valorem* property taxes and shall be subject to the same penalties, the same procedure, sale
21 and lien priority in the case of delinquency; provided, however, that the Administrator may
22 directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner
23 if necessary to meet the financial obligations of the CFD, and provided further that the CFD may
24 covenant to foreclose and may actually foreclose on Parcels having delinquent Special Taxes
25 as permitted by the Act.

26
27
28

1 **G. APPEALS**

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

12
13 The Administrator shall interpret this Rate and Method of Apportionment and make
14 determinations relative to the annual levy and administration of the Special Tax and any
15 taxpayer who appeals, as herein specified.

16
17 **H. TERM OF THE SPECIAL TAX**

18
19 The Special Tax shall be levied annually in perpetuity unless terminated earlier by the County.
20
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**ASSESSOR-COUNTY CLERK-RECORDER, RIVERSIDE COUNTY
RECORDS MANAGEMENT PROGRAM
RECORDS TRANSFER LIST, part 1**

1. Work Order #

1. Page of

INSTRUCTIONS: Fax completed form to (909) 358-6961 and submit original form to the Records Center with the records being transferred.

DEPARTMENTAL INFORMATION

3. DEPARTMENT Clerk of the Board of Supervisors		8. ORG.#	10. DATE 01/26/2022
4. ORGANIZATION County of Riverside		9. ACCOUNT #	11. MEDIA CODE
5. ADDRESS 4080 Lemon St., Room 127		12. NO. OF BOXES TRANSFERRED	
CITY Riverside, CA 92501		13. RECORDS TRANSFERRED BY: Sue Maxwell	
6. MAIL STOP 1010	7. Name PHONE # FAX# Sue Maxwell 951-955-1069;951-955-1071	14. RECORDS COORDINATOR (must be Authorized):	

15. BOX # (Temp)	16. DESCRIPTION OF RECORDS Must be the same as records series title on schedule	17. RANGE OF YEARS	18. DESTRUCTION DATE	19. RECORD SERIES TITLE CODE	20. PERMANENT BOX # (Barcode label)
	Item No 3.37 Board Date: 01/25/2022 MT No 18015				
	Proposed Boundary Map Community Facilities District 21-2M (Sunset Crossing)				
	SE ¼ SEC 7 & SE ¼ SEC 8 T5S R 2W District 3				

RECEIVED
CLERK / BOARD OF SUPERVISORS
2022 JAN 26 AM 10:25

21. RECORDS RECEIVED BY: <i>Fernando R</i>		30. REMARKS
22. TITLE <i>ACA</i>	23. RECEIVED VIA: <i>Courier</i>	
24. DATE RECEIVED:	25. TIME RECEIVED:	
26. BOXES VERIFIED BY:	27. DATE BOXES VERIFIED:	
28. NAME/DATE SCANNED TO HOLDING AREA:		
29. NAME/DATE SCANNED TO LOCATION:		



RIVERSIDE COUNTY
OFFICE OF ECONOMIC DEVELOPMENT

RECEIVED RIVERSIDE COUNTY
CLERK / BOARD OF SUPERVISORS

2022 JAN 24 AM 8:36

Transmittal

COUNTY OF RIVERSIDE
OFFICE OF ECONOMIC DEVELOPMENT
3403 10th Street, Suite 400
Riverside, CA 92501
(951) 955-8916

Date: 1/20/2022
To: Board of Supervisors-Clerk of the Board
From: Leni Zarate (951) 955-3212
Re: CFD 21-2M (Sunset Crossing)

Quantity	Dated	Description	Pages	APPROVED BOARD DATE	MINUTE TRAQ #
1		Proposed Boundary Map for the above referenced CFD	1	1/25/22	18015

Remarks:

Requesting Clerk of the Board signature, **Expedited**. Map must be recorded at the Recorders Office within 15 days of BOS meeting, 1/25/2022.

At time of recording at Assessor/Recorder's office, need to Request a copy of recorded Mylar map. Billing Code: ECDEV. Once ready please call Jason Aznoff (951-955-9020) for pick up from Assessor/Recorder's office.

Please contact me should you have any questions.
Thank you.

1/25/22 3.37

2022-1-151152

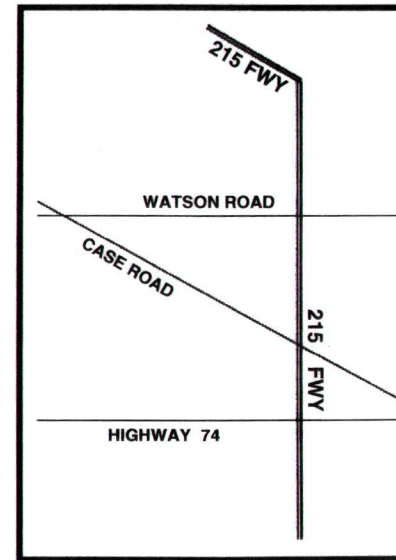
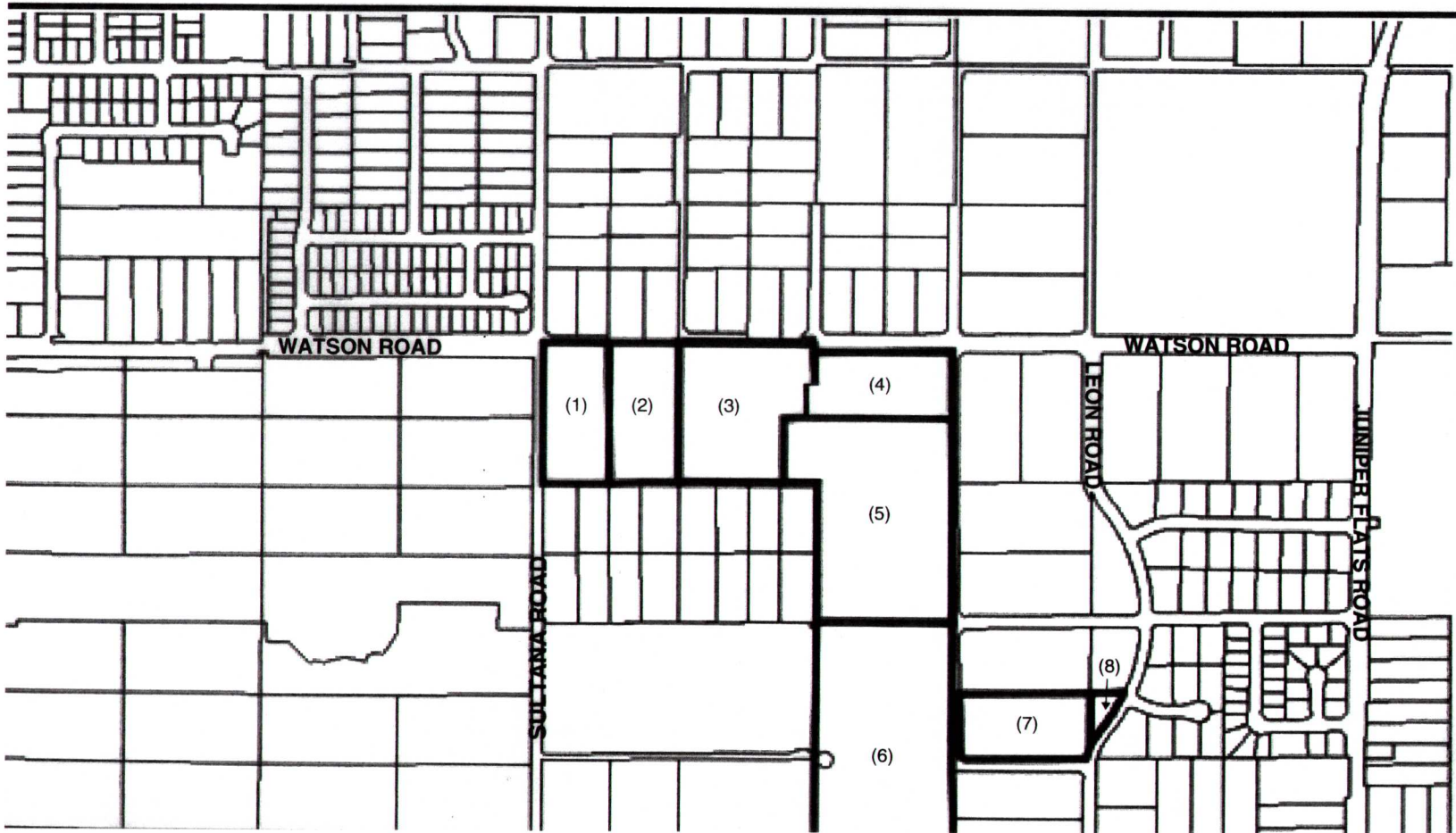
Submitted by: Leni Zarate/MM
Phone: (951) 955-6993
Email: lzarate@rivcoeda.org

RIVERSIDE COUNTY
OFFICE OF ECONOMIC DEVELOPMENT

3403 10TH STREET, SUITE 400, RIVERSIDE, CA 92501 | (951) 955-8916

PROPOSED BOUNDARY COMMUNITY FACILITIES DISTRICT 21-2M (SUNSET CROSSING)

COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
SE 1/4 SEC. 7 & SE 1/4 SEC. 8, T. 5S., R. 2W



VICINITY





FILED IN THE OFFICE OF THE COUNTY CLERK OF RIVERSIDE,
STATE OF CALIFORNIA THIS 25th DAY OF January 2022.

Kelia R. Hayer

CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED
BOUNDARIES OF COMMUNITY FACILITIES DISTRICT 21-2M (SUNSET
CROSSING) OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA,
WAS APPROVED BY THE BOARD OF SUPERVISORS AT A REGULAR
MEETING THEREOF, HELD ON THE 25th DAY OF January 2022, BY
ITS RESOLUTION NO. 2022-028

Sue Maxwell (Deputy)

CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE

RECORDED THIS _____ DAY OF _____ 2022.

AT THE HOUR OF _____ O'CLOCK _____ M IN BOOK _____ OF M

ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PA
IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY (C
RIVERSIDE, STATE OF CALIFORNIA.
FEE _____ DOCUMENT NO. _____

PETER ALDANA, RIVERSIDE COUNTY ASSESSOR-CLERK-RECC

DEPUTY

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

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.: NOH Reso. No. 2022-028 /

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:

02/05/2022

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

Date: February 05, 2022
At: Riverside, California



Legal Advertising Representative, The Press-Enterprise

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

Ad Number: 0011516174-01

P.O. Number:

Ad Copy:

NOTICE OF PUBLIC HEARING BEFORE THE BOARD OF SUPERVISORS OF RIVERSIDE COUNTY

NOTICE IS HEREBY GIVEN that a public hearing at which all interested persons will be heard, will be held before the Board of Supervisors of Riverside County, California, on the 1st Floor Board Chambers, County Administrative Center, 4080 Lemon Street, Riverside, on **Tuesday, March 1, 2022 at 9:30 a.m.**, or as soon as possible thereafter, to consider the following:

SUMMARY OF RESOLUTION NO. 2022-028 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE OF INTENTION TO ESTABLISH A COMMUNITY FACILITIES DISTRICT AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES AND SETTING A DATE AND TIME FOR A PUBLIC HEARING THEREON

This summary is presented pursuant to California Government Code Section 53322. A certified copy of the full text of Resolution No. 2022-028, including a description of services and incidental expenses proposed to be financed and the proposed Rate and Method of Apportionment, 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.

Resolution No. 2022-028 sets a public hearing on the Board of Supervisor's intent to consider amending the rate and original method of apportionment of special tax for Community Facilities District 21-2M (Sunset Crossing) ("District") and to authorize the levy of special taxes accordingly. The public hearing will be held on March 1, 2022, at 9:30 a.m., or as soon thereafter as the Board will consider the matter, at the meeting room of the Board of Supervisors, located on the first floor of the County Administrative Center, 4080 Lemon Street, 1st Floor, Riverside, California.

At the public hearing, testimony of all interested persons or taxpayers for or against the establishment of the District, the extent of the District, or the furnishing of specified types of public facilities or services will be heard. At the hearing, protests against the establishment of the District, the extent of the District, or the furnishing of specified types of public facilities or services may be made orally, or in writing by any interested person. Any protests pertaining to the regularity or sufficiency of the proceedings shall be in writing and shall clearly set forth the irregularities or defects to which objection is made. All written protests not personally presented by the author thereof at the hearing shall be filed with the Clerk of the Board at or before the time fixed for the hearing. The Board may waive any irregularities in the form or content of any written protest and at the hearing may correct minor defects in the proceedings. Written protests may be withdrawn in writing at any time before the conclusion of the hearing.

If 50 percent or more of the registered voters, or six registered voters, whichever is more, residing within the District, or the owners of one-half or more of the area of the land in the territory included in the District and not exempt from the special tax, file written protests against the establishment of the District, and protests are not withdrawn so as to reduce the value of the protests to less than a majority, no further proceedings to create the District or to authorize the specified special tax lien shall be taken for a period of one year from the date of the decision of the legislative body. If the majority protests of the landowners are only against the furnishing of a specified type or types of facilities or services within the district, or against levying a specified special tax, those types of facilities or services or the specified special tax shall be eliminated from the resolution of formation.

The proposed voting procedure for the proposal shall be by mailed or hand-delivered ballot among the landowners in the District, with each owner having one vote for each acre or portion of an acre such owner owns in the District.

Alternative formats available upon request to individuals with disabilities. If you require reasonable accommodation, please contact Clerk of the Board at (951) 955-1069, at least 72 hours prior to hearing.

Please send all written correspondence to: Clerk of the Board, 4080 Lemon Street, 1st Floor, Post Office Box 1147, Riverside, CA 92502-1147 or email cob@rivco.org

Dated: February 1, 2022

Kecia R. Harper, Clerk of the Board
By: Zuly Martinez, Board Assistant
Press-Enterprise: 2/05

DED
item 3.37
1/25/22