

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



ITEM: 19.2
(ID # 18308)

MEETING DATE:

Tuesday, March 22, 2022

FROM : OFFICE OF ECONOMIC DEVELOPMENT:

SUBJECT: OFFICE OF ECONOMIC DEVELOPMENT: Public Hearing Regarding the Formation of Community Facilities District No. 21-3M (Eagle Vista / Lake Ranch) of the County of Riverside, Adopt Resolution of Formation, and Receive and File CFD Documents. Districts 1 and 3. [\$53,562 On-going Cost; CFD 21-3M (Eagle Vista / Lake Ranch) 100%] (CEQA Exempt)

RECOMMENDED MOTION: That the Board of Supervisors:

1. With regard to the formation of Community Facilities District No. 21-3M (Eagle Vista / Lake Ranch) of the County of Riverside, conduct a public hearing to receive public comments and conduct a majority protest proceeding; and, after closing the public hearing,
2. Adopt Resolution No. 2022-048, a Resolution of the Board of Supervisors of the County of Riverside of Formation of Community Facilities District No. 21-3M (Eagle Vista / Lake Ranch) of the County of Riverside Authorizing the Levy of a Special Tax within the Applicable Improvement Areas within Said District to Pay for Landscaping improvements that may include, but are not limited to, turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, masonry walls or other fencing and graffiti abatement, Street Lighting and Traffic Signal Maintenance Services; Calling a Special Election to Submit to the Respective Qualified Voters the Question of Levying Such Special Tax and Establishing an Appropriations Limit for Said District; and Designating the Election Official for Such Matters.

ACTION:


Suzanne Holland, Director of Office of Economic Development 3/17/2022

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: March 22, 2022
xc: O.E.D.

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	\$53,562	\$ 0	\$ 53,562
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: 100% CFD 21-3M (Eagle Vista/Lake Ranch)			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 landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD).

Pulte Home Company, LLC., the developer of Tracts 31700-F, 31700-1, and 33303 (Improvement Area A), and Pulte Home Company, LLC., the developer of Tract 36730 (Improvement Area B), have petitioned that the Riverside County Office of Economic Development assist them in forming a district, and include their property consisting of two Improvement Areas in order for the County of Riverside (County) to cover the costs associated with the maintenance of public improvements within the proposed district. The property owners have submitted an application and formation deposit. A special tax for each Improvement Area is proposed to be levied on each individual parcel located within the boundary of the proposed Community Facilities District 21-3M (Eagle Vista / Lake Ranch). Each Improvement Area will have specific CFD services and costs.

The boundaries of CFD 21-3M (Eagle Vista / Lake Ranch) will encompass Tract Map Nos. 31700-F, 31700-1 and 33303 (Improvement Area A) which include 74 single family dwelling units and Tract Map No. 36730 (Improvement Area B) which includes 272 single family dwelling units, none of which are currently occupied

On February 8, 2022 (Agenda Item 3.17), the County Board of Supervisors approved Resolution No. 2022-047, 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 Pulte Home Company, LLC.

The Resolution also requires that the Board of Supervisors hold a public hearing and submit the formation of the proposed CFD No. 21-3M (Eagle Vista / Lake Ranch) to the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

Approval of proposed Resolution No. 2022-048, a Resolution of the Board of Supervisors of the County of Riverside, will authorize the County to levy a special tax in each Improvement Area within the district boundary to pay for services requested in the proposed CFD No. 21-3M

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(Eagle Vista / Lake Ranch) upon voter approval. The resolution also calls for a special election to be held on March 22, 2022 and designates the election official for the proposed election. Only landowners within the boundary of proposed CFD No. 21-3M (Eagle Vista / Lake Ranch) will have the right to vote on the proposed special tax. Results will be tallied and, if approved, a confirmation motion will be brought back to the Board of Supervisors for approval.

The costs associated with Improvement Area A are for street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting.

The costs associated with Improvement Area B are for (i) street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting, (ii) traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal, and (iii) landscaping improvements that may include, but are not limited to, turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, masonry walls or other fencing and graffiti abatement located within the designated boundaries of the Improvement Area B.

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.

Reference

The CFD Rate and Method of Apportionment (RMA) is consistent with the Mello-Roos 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 taxes on 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, 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. 31700-F, 31700-1 and 33303 (Improvement Area A) and Tract Map No. 36730 (Improvement Area B) are impacted by the proposed special taxes. By setting up special taxes for each Improvement Area for the maintenance of certain infrastructure required by the development, the County requires that the development pay for its maintenance impact, rather than the obligation falling upon declining public funding sources. By specifically collecting and using the special tax revenue within the boundary of the proposed CFD, there is a financial mechanism in place to ensure the infrastructure is maintained. This CFD does not propose to fund the repayment of any bonds or bond obligations and is solely for the purposes of funding the service and maintenance of developer-installed and County-required infrastructure,

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particularly streetlights, traffic signals, and landscaping. The developers shall, and are obligated to, provide disclosure statements to potential buyers that outline the associated tax rate of a new home.

SUPPLEMENTAL:

Additional Fiscal Information

Pursuant to the proposed Rate and Method of Apportionment, for fiscal year 2022-2023, the proposed Budget and Special Tax in each Improvement Area of the CFD will be as follows: The Improvement Area A budget will be \$8,954 and will result in a special tax of \$121 per taxable parcel; the Improvement Area B budget will be \$44,608 and will result in a special tax of \$164 per taxable parcel. The annual special tax, for each Improvement Area, shall be increased by the minimum of 2%, or a maximum of 6%, or by the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (CPI U), as it stands as of March of each year over the base index for March of 2021.

ATTACHMENTS:

- Recorded CFD Boundary Map (reference only)
- Resolution No. 2022-048
- CFD Report
- Certificate of Registrar of Voters
- Signed Concurrence of Election Official



Gregory L. Priamos, Director County Counsel 3/2/2022

2 RESOLUTION NO. 2022-048

3

4 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE OF
 5 FORMATION OF COMMUNITY FACILITIES DISTRICT NO. 21-3M (EAGLE VISTA / LAKE
 6 RANCH) OF THE COUNTY OF RIVERSIDE, AUTHORIZING THE LEVY OF A SPECIAL TAX
 7 WITHIN THE APPLICABLE IMPROVEMENT AREAS WITHIN SAID DISTRICT TO PAY FOR
 8 LANDSCAPING MAINTENANCE SERVICES, STREET LIGHTING AND TRAFFIC SIGNAL
 9 MAINTENANCE SERVICES; CALLING A SPECIAL ELECTION TO SUBMIT TO THE
 10 RESPECTIVE QUALIFIED VOTERS THE QUESTION OF LEVYING SUCH SPECIAL TAX AND
 11 ESTABLISHING AN APPROPRIATIONS LIMIT FOR SAID DISTRICT; AND DESIGNATING THE
 12 ELECTION OFFICIAL FOR SUCH MATTERS

13

14 **WHEREAS**, on February 8, 2022, the Board of Supervisors (the "Board of Supervisors") of the
 15 County of Riverside (the "County"), pursuant to the Mello-Roos Community Facilities Act of 1982 (the
 16 "Act"), commencing with Section 53311 of the California Government Code (the "Government Code"),
 17 adopted Resolution No. 2022-047 (the "Resolution of Intention"), stating its intention to establish a
 18 community facilities district, proposed to be named Community Facilities District No. 21-3M (Eagle Vista
 19 / Lake Ranch) of the County of Riverside (the "Community Facilities District"), and to authorize the levy
 20 of special taxes within the applicable Improvement Areas to finance certain authorized services and setting
 21 March 22, 2022 as the date for a public hearing to be held on the establishment of the Community Facilities
 22 District;

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

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

27 **WHEREAS**, notice of such public hearing was timely published in *The Press-Enterprise*, a
 28 newspaper of general circulation published in the area of the proposed district, as required by Section 53322

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FORM APPROVED COUNTY COUNSEL
 BY: RONAK N. PATEL DATE: 3/2/22

1 of the Government Code;

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

4 **WHEREAS**, on this date, the Board of Supervisors conducted and closed said public hearing to
5 consider establishing the proposed Community Facilities District, the proposed levy of a special tax within
6 the applicable Improvement Areas within the Community Facilities District and a proposed appropriations
7 limit;

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

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

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

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

25 **WHEREAS**, written protests against the establishment of the Community Facilities District,
26 the furnishing of any specified type or types of authorized services within the Community Facilities District
27 or the levying of any specified special tax were not made or filed at or before the hearing by 50% or more
28 of the registered voters, or six registered voters, whichever is more, residing within the territory proposed

1 to be included in the Community Facilities District, or by the owners of one-half or more of the area of land
2 in the territory proposed to be included in the Community Facilities District and not exempt from the special
3 tax;

4 **WHEREAS**, there has been filed with the Clerk to the Board of Supervisors a certification of the
5 Registrar of Voters of the County that within the ninety-day period preceding the close of said public
6 hearing, zero (0) persons were registered to vote within the territory proposed to be included in the
7 Community Facilities District;

8 **WHEREAS**, on the basis of all of the foregoing, the Board of Supervisors has determined at this
9 time to proceed with the establishment of the Community Facilities District as provided by said Resolution
10 No. 2022-047 to submit to the qualified electors of the Community Facilities District propositions to
11 authorize the levy of a special tax pursuant to the Rate and Method of Apportionment of Special Tax
12 described in Exhibit B to Resolution No. 2022-047 and the Community Facilities District Report;

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

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

19 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED, AND ORDERED** by
20 the Board of Supervisors of the County of Riverside, State of California, in regular session assembled on
21 March 22, 2022, as follows:

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

23 **Section 2.** The Board of Supervisors hereby approves and adopts and confirms said Resolution
24 No. 2022-047, notice of which was published and mailed prior to the public hearing as required by law,
25 and, except as otherwise provided herein, reconfirms all of its findings and determinations contained in said
26 Resolution No. 2022-047.

27 **Section 3.** The Board of Supervisors hereby approves and adopts the Rate and Method of
28 Apportionment of Special Tax within the applicable Improvement Areas for the Community Facilities

1 District and the manner of collection of the special tax as set forth in Exhibit B to this resolution. To the
2 extent required by Section 53325.1(a) of the Government Code, all of the information contained in
3 Resolution No. 2022-047 is incorporated herein and made a part hereof.

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

5 **Section 5.** The Community Facilities District is hereby named “Community Facilities District
6 No. 21-3M (Eagle Vista / Lake Ranch) of the County of Riverside.”

7 **Section 6.** The services to be provided within the applicable Improvement Areas and funded by
8 the Community Facilities District are described under the caption “Services” on Exhibit A hereto, which is
9 by this reference incorporated herein. The incidental expenses proposed to be incurred are identified under
10 the caption “Incidental Expenses” on Exhibit A hereto.

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

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

25 **Section 9.** The name, address and telephone number of the office which will be responsible for
26 preparing annually a current roll of special tax levy obligations by assessor’s parcel number and which will
27 be responsible for estimating further special tax levies pursuant to Section 53340.2 of the California
28 Government Code are as follows: Office of Economic Development Community Facilities District

1 Administrator, 3403 10th Street, Suite 400, Riverside, California 92501, (951) 955-8916.

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

6 **Section 11.** The boundary map of the Community Facilities District was recorded on February
7 10, 2022 , in Riverside County in Book 88 at Pages 30-31 of the Book of Maps of Assessment and
8 Community Facilities Districts in the Riverside County Recorder's Office, as Instrument No. 2022-
9 0069460. The Board of Supervisors hereby approves and ratifies said map and the boundaries of the
10 Community Facilities District which are incorporated herein and made a part hereof.

11 **Section 12.** The annual appropriations limit, as defined by subdivision (h) of Section 8 of Article
12 XIII B of the California Constitution, of the Community Facilities District is hereby established at
13 \$4,000,000.

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

26 **Section 14.** The Board of Supervisors hereby calls and schedules a special election for March 22,
27 2022 at 9:30 a.m. within and for the Community Facilities District on (i) the proposition with respect to the
28 annual levy of special taxes within the applicable Improvement Areas within the Community Facilities

1 District for the provision of authorized services to the Community Facilities District and (ii) the proposition
2 with respect to establishing an appropriations limit for the Community Facilities District. The propositions
3 to be submitted to the voters of the Community Facilities District at such special election shall be as follows:
4

5 Proposition A: Shall special taxes be levied annually on taxable property within the applicable
6 Improvement Areas within Community Facilities District No. 21-3M (Eagle Vista / Lake Ranch) of
7 the County of Riverside to fund, pay for, and finance authorized landscaping maintenance services,
8 street lighting, and traffic signal maintenance services for streets, roads, and open space (as specified
9 and reflected in the Resolution of Intention, the Resolution of Formation, and the Rate and Method
10 of Apportionment of Special Tax) and to pay expenses incidental thereto and incidental to the levy
11 and collection of the special taxes, so long as the special taxes are needed to fund such services, at
12 the special tax rates and pursuant to the method of apportioning the special taxes set forth in Exhibit
13 B to Resolution No. 2022-047 adopted by the Board of Supervisors of said County on February 8,
14 2022?
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16 Proposition B: Shall an appropriations limit, as defined by subdivision (h) of Section 8 of Article
17 XIII B of the California Constitution, be established for Community Facilities District No. 21-3M
18 (Eagle Vista / Lake Ranch) of the County of Riverside in the amount of \$4,000,000?
19

20 **Section 15.** Based on its findings that fewer than 12 registered voters reside within the
21 boundaries of the Community Facilities District and that the election will be among landowner
22 voters, the Board of Supervisors hereby appoints the Assistant Director of the Riverside County Business
23 and Community Services or her designee, or such other officer or employee as the Board shall designate,
24 to serve as the election official (the "Election Official") for the election pursuant to Government Code
25 Section 53326.

26 **Section 16.** The procedures to be followed in conducting the special election on (i) the
27 proposition with respect to the levy of special taxes on taxable property for Improvement Areas within the
28 Community Facilities District to pay the costs of authorized services, and (ii) the proposition with respect

1 to establishing an appropriations limit for the Community Facilities District in the amount of \$4,000,000
2 (the "Special Election") shall be as follows:

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

6 (b) Pursuant to applicable sections of the California Elections Code governing the conduct of
7 mail ballot elections of counties, and in particular Division 4 (commencing with Section 4000) of that Code
8 with respect to elections conducted by mail, the Election Official shall mail or deliver to each qualified
9 elector an official ballot and shall also mail or deliver to all such qualified electors a ballot pamphlet and
10 instructions to voter, including a sample ballot identical in form to the official ballot but identified as a
11 sample ballot, a return identification envelope with prepaid postage thereon addressed to the Election
12 Official for the returning of voted official ballots, and a copy of Resolution No. 2022-047.

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

24 (d) The return identification envelope to be mailed or delivered by the Election Official to each
25 landowner-voter shall have printed or typed thereon the following: (i) the name of the landowner, (ii) the
26 address of the landowner, (iii) a declaration under penalty of perjury stating that the voter is the landowner
27 or the authorized representative of the landowner entitled to vote the enclosed ballot and is the person whose
28 name appears on the identification envelope, (iv) the printed name and signature of the voter, (v) the address

1 of the voter, (vi) the date of signing and place of execution of the declaration, and (vii) a notice that the
2 envelope contains an official ballot and is to be opened only by the Election Official.

3 (e) The information to voter form to be mailed or delivered by the Election Official to the
4 landowner-voters shall inform them that the official ballots shall be returned to the Election Official
5 properly voted as provided thereon and with the certification appended thereto properly completed and
6 signed in the sealed return identification envelope with the certification thereon completed and signed and
7 all other information to be inserted thereon properly inserted by 5:00 p.m. on the date of the Special
8 Election; provided that the election shall be closed before such hour if the Election Official determines that
9 all of the qualified voters have voted.

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

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

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

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

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

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

8 **ADOPTED, SIGNED AND APPROVED** this 22nd day of March 2022, by the Board of
9 Supervisors of the County of Riverside.

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11 //

12 
13 **JEFF HEWITT**
14 Chair of the Board of Supervisors

14 ATTEST:

15 Kecia R. Harper

16 Clerk to the Board of Supervisors

17
18 By: 

19 Deputy

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.

22 Kecia R. Harper, Clerk of said Board

23 By 

24 Deputy

24 ROLL CALL:

25 Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
26 Nays: None
27 Absent: None
28

1 **EXHIBIT A**

2 **SERVICES AND INCIDENTAL EXPENSES**

3
4 **Services**

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

7 **Improvement Area A**

- 8 i) Street lighting maintenance, which includes energy charges, operation, maintenance,
9 and administration of street lighting located within Improvement Area A; within
10 Improvement Area A;

11 **Improvement Area B**

- 12 i) Street lighting maintenance, which includes energy charges, operation, maintenance,
13 and administration of street lighting located within Improvement Area B; and
14 ii) Traffic signal maintenance including energy charges, operation, maintenance, and
15 administrative costs of traffic signal within Improvement Area B; and
16 iii) Landscaping improvements that may include, but are not limited to, turf, ground
17 cover, shrubs, trees, plants, irrigation and drainage systems, masonry walls or other
18 fencing and graffiti abatement located within the designated boundaries of the
19 Improvement Area B.

20 **Incidental Expenses**

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

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

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EXHIBIT B

PROPOSED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

[Please see attached.]

1 **RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR**

2 **COMMUNITY FACILITIES DISTRICT 21-3M (Eagle Vista / Lake Ranch)**

3 **OF THE COUNTY OF RIVERSIDE**

4 **STATE OF CALIFORNIA**

5
6 A Special Tax (all capitalized terms are defined in Section A. Definitions, below) shall be applicable to
7 each Parcel of Taxable Property located within the boundaries of Community Facilities District (CFD) 21-
8 3M (Eagle Vista / Lake Ranch). The amount of Special Tax to be levied on each Parcel in each Improvement
9 Area in each Fiscal Year, commencing in Fiscal Year 2022-2023 shall be determined by the Riverside
10 County Board of Supervisors, acting in its capacity as the legislative body of the CFD by applying the
11 appropriate Special Tax as set forth in Sections B., C., and D., below. All of the real property within the
12 CFD, unless exempted by law or by the provisions of Section E., below, shall be taxed for the purposes, to
13 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 Assessor’s Parcel
20 Map, or if the land area is not shown on the Assessor’s Parcel Map, the land area shown on the applicable
21 Final Map, condominium plan, or other recorded County map or the land area calculated to the reasonable
22 satisfaction of the Administrator using the boundaries set forth on such map or plan. The square footage of
23 a Parcel is equal to the Acreage of such Parcel multiplied by 43,560.

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

27
28

1 **“Administrative Expenses”** means all actual or reasonably estimated costs and expenses of the CFD that
2 are chargeable or allocable to the applicable Improvement Area to carry out the duties of the Administrator
3 of the CFD 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 designee
5 thereof, or both), any litigation or appeal involving the CFD, and other administrative expenses of the
6 County or designee thereof, or both, directly related to the CFD. Administrative Expenses shall also include
7 amounts estimated or advanced by the County or CFD for attorney’s fees and other costs related to
8 commencing and pursuing 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 was
14 recorded prior to the January 1st preceding the Fiscal Year in which the Special Tax is being levied, and (ii)
15 that have not been issued a Building Permit prior to the April 1st preceding the Fiscal Year in which the
16 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 **“Board”** means Riverside County Board of Supervisors, acting in its capacity as the legislative body of the

1 CFD.

2
3 **“Boundary Map”** means a recorded map of the CFD which indicates by a boundary line the extent of the
4 territory of each Improvement Area within the CFD 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 21-3M (Eagle Vista / Lake Ranch) 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 Bernardino-
14 Ontario Area, as it stands in March of each year over the base index of March 2021. In the event this index
15 ceases to be published, the Consumer Price Index shall be another index as determined by the Administrator
16 that is reasonably comparable to the Consumer Price Index for the Riverside-San Bernardino-Ontario Area.

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

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

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

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

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

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

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

9
10 **“Improvement Area(s)”** means Improvement Area A or Improvement Area B as identified on the
11 Boundary Map.

12
13 **“Improvement Area A”** means the specific area identified on the Boundary Map as Improvement Area A
14 of the CFD.

15
16 **“Improvement Area B”** means the specific area identified on the Boundary Map as Improvement Area B
17 of the CFD.

18
19 **“Land Use Class”** means any of the classes listed in Table 1 or 2 of Section C. below.

20
21 **“Maximum Special Tax”** means for each Parcel in each Fiscal Year, the greatest amount of Special Tax,
22 determined in accordance with Section C., below, which may be levied on such Parcel in a given Fiscal
23 Year for Improvement Area A or Improvement Area B.

24
25 **“Multi-family Residential Property”** means all Parcels of Residential Property that consist of a building
26 or buildings comprised of attached Dwelling Units available for rental by the general public, not for sale to
27 an end user, and under common management.

28

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

3
4 **“Parcel”** means a lot or parcel within the CFD shown on an Assessor’s Parcel Map with an assigned
5 Assessor’s Parcel Number valid as of July 1st for the Fiscal Year for which the Special Tax is being levied.

6
7 **“Property Owners Association Property”** means all Parcels which have been conveyed, dedicated to, or
8 irrevocably offered for dedication to a property owner association, including any master or sub-association,
9 prior to April 1st preceding the Fiscal Year in which the Special Tax is being levied.

10
11 **“Proportionately”** means for Parcels of Taxable Property that are (i) Developed Property, that the ratio of
12 the actual Special Tax levy to Maximum Special Tax is the same for all Parcels of Developed Property as
13 determined separately for each Improvement Area, (ii) Approved Property, that the ratio of the actual
14 Special Tax levy to the Maximum Special Tax is the same for all Parcels of Approved Property as
15 determined separately for each Improvement Area, and (iii) Undeveloped Property, Public Property or
16 Property Owners Association Property, that the ratios of the actual Special Tax levy per Acre to the
17 Maximum Special Tax per Acre is the same for all Parcels of Undeveloped Property, Public Property and
18 Property Owners Association Property as determined separately for each Improvement Area.

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

27
28 **“Residential Property”** means all Parcels of Developed Property for which a Building Permit has been

1 issued permitting the construction of one or more residential Dwelling Units.

2
3 **“Single Family Property”** means all Parcels of Residential Property, other than Multi-family Residential
4 Property.

5
6 **“Special Tax” or “Special Taxes”** means the special tax to be levied in each Fiscal Year on each Parcel
7 of Taxable Property in accordance with Section D. to fund the Special Tax Requirement.

8
9 **“Special Tax Requirement(s)”** means that amount required in any Fiscal Year to pay for the Special Tax
10 Requirement for Improvement Area A or for the Special Tax Requirement for Improvement Area B.

11
12 **“Special Tax Requirement for Improvement Area A”** means that amount required in each Fiscal Year
13 within Improvement Area A of the CFD, to: (i) pay the estimated cost of Special Tax Services for
14 Improvement Area A for such Fiscal Year as determined by the County; (ii) fund the Special Tax Reserve
15 Fund in an amount equal to the lesser of (a) an amount equal to 20% of the Special Tax Reserve Fund
16 Requirement for Improvement Area A or (b) the amount needed to fund the Special Tax Reserve Fund up
17 to the Special Tax Reserve Fund Requirement for Improvement Area A; (iii) pay Administrative Expenses;
18 (iv) pay for anticipated Special Tax delinquencies based on actual delinquencies from the prior Fiscal Year
19 outstanding at the time the annual Special Tax levy is determined; and (v) less a credit for funds available
20 to reduce the annual Special Tax levy as determined by the Administrator.

21
22 **“Special Tax Requirement for Improvement Area B”** means that amount required in each Fiscal Year
23 within Improvement Area B of the CFD, to: (i) pay the estimated cost of Special Tax Services for
24 Improvement Area B for such Fiscal Year as determined by the County; (ii) fund the Special Tax Reserve
25 Fund in an amount equal to the lesser of (a) an amount equal to 20% of the Special Tax Reserve Fund
26 Requirement for Improvement Area B or (b) the amount needed to fund the Special Tax Reserve Fund up
27 to the Special Tax Reserve Fund Requirement for Improvement Area B; (iii) pay Administrative Expenses;
28 (iv) pay for anticipated Special Tax delinquencies based on actual delinquencies from the prior Fiscal Year

1 outstanding at the time the annual Special Tax levy is determined; and (v) less a credit for funds available
2 to reduce the annual Special Tax levy as determined by the Administrator.

3
4 **“Special Tax Reserve Fund”** means a fund to be used for capital replacement and maintenance costs
5 related to the Special Tax Services for Improvement Area A or for the Special Tax Services for
6 Improvement Area B.

7
8 **“Special Tax Reserve Fund Requirement for Improvement Area A”** means an amount up to 150% of
9 the anticipated annual cost of Special Tax Services for Improvement Area A of \$13,359 for the Base Year.
10 The Special Tax Reserve Fund Requirement for Improvement Area A shall be increased annually,
11 commencing July 1, 2022, based on the percentage increase in the Consumer Price Index with a maximum
12 annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the amount in
13 effect in the previous Fiscal Year.

14
15 **“Special Tax Reserve Fund Requirement for Improvement Area B”** means an amount up to 150% of
16 the anticipated annual cost of Special Tax Services for Improvement Area B of \$66,530 for the Base Year.
17 The Special Tax Reserve Fund Requirement for Improvement Area B shall be increased annually,
18 commencing July 1, 2022, based on the percentage increase in the Consumer Price Index with a maximum
19 annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the amount in
20 effect in the previous Fiscal Year.

21
22 **“Special Tax Services”** means Special Tax Services for Improvement Area A or Special Tax Services for
23 Improvement Area B.

24
25 **“Special Tax Services for Improvement Area A”** means (i) Street lighting maintenance, which includes
26 energy charges, operation, maintenance, and administration of street lighting located within the surrounding
27 area of Improvement Area A.

28

1 **“Special Tax Services for Improvement Area B”** means (i) Street lighting maintenance, which includes
2 energy charges, operation, maintenance, and administration of street lighting located within the surrounding
3 area of Improvement Area B. (ii) Traffic signal maintenance including energy charges, operation,
4 maintenance, and administrative costs of traffic signal within the CFD. (iii) Landscaping improvements
5 that may include, but are not limited to, turf, ground cover, shrubs, trees, plants, irrigation and drainage
6 systems, masonry walls or other fencing and graffiti abatement located within the designated boundaries of
7 the Improvement Area B.

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, 2, 3 or 4.

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 within
22 Improvement Area A and Improvement Area B shall be classified as either Developed Property, Approved
23 Property, Undeveloped Property, Public Property or Property Owners Association Property, and subject to
24 the levy of Special Tax in accordance with this Rate and Method of Apportionment as determined pursuant
25 to Sections C. and D. Parcels of Developed Property shall further be classified as Residential Property or
26 Non-Residential Property. Parcels of Residential Property shall further be classified as Single Family
27 Property or Multi-family Residential Property.

28

1 **C. MAXIMUM SPECIAL TAX**

2
3 **1. Developed Property**

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

9
10 **TABLE 1**
11 **Maximum Special Tax for Developed**
12 **Property for Fiscal Year 2021-2022**
13 **Improvement Area A**

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Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$121
2	Multi-family Residential Property	Acre	\$856
3	Non-Residential Property	Acre	\$856

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TABLE 2

**Maximum Special Tax for Developed
Property for Fiscal Year 2021-2022
Improvement Area B**

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$164
2	Multi-family Residential Property	Acre	\$1,108
3	Non-Residential Property	Acre	\$1,108

13 (a) Increase in the Maximum Special Tax

14
15 On each July 1, following the Base Year, the Maximum Special Tax identified in Table 1 and Table
16 2 above shall be increased annually, commencing July 1, 2022, based on the percentage increase in
17 the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum
18 annual increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal
19 Year.

20
21 (b) Multiple Land Use Classes

22
23 In some instances, a Parcel of Developed Property may contain more than one Land Use Class. The
24 Maximum Special Tax that may be levied on such Parcel shall be the sum of the Maximum Special
25 Tax that can be levied within the applicable Improvement Area for each Land Use Class located on
26 that Parcel. For a Parcel that contains more than one Land Use Class, the Acreage of such Parcel
27 shall be allocated to each type of property based on the amount of Acreage designated for each land
28 use as determined by reference to the site plan approved for such Parcel. The Administrator's

1 allocation to each Land Use Class shall be final.

2
3 **2. Approved Property**

4
5 The Maximum Special Tax for each Parcel of Approved Property shall be equal to the product of
6 the applicable Undeveloped Property Maximum Special Tax per Acre for the applicable
7 Improvement Area times the Acreage of such Parcel; provided, however, for a Parcel of Approved
8 Property that is expected to become Single Family Property as reasonably determined by the
9 Administrator based on the Final Map for such Parcel, the Maximum Special Tax for such Parcel of
10 Approved Property shall be calculated pursuant to Section C.1. as if such Parcel were already
11 designated as Developed Property and classified as Single Family Property within the applicable
12 Improvement Area.

13
14 The Maximum Special Tax for Approved Property shall be increased annually, commencing July
15 1, 2022, based on the percentage increase in the Consumer Price Index with a maximum annual
16 increase of six percent (6%) and a minimum annual increase of two percent (2%) of the
17 corresponding Maximum Special Tax in effect in the previous Fiscal Year.

18
19 **3. Undeveloped Property**

20
21 The Maximum Special Tax that may be levied and escalated for each Parcel classified as
22 Undeveloped Property is shown in Table 3 for each Parcel in Improvement Area A and in Table 4
23 for each Parcel in Improvement Area B.

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Table 3
Maximum Special Tax for Undeveloped
Property for Fiscal Year 2021-2022
Improvement Area A

Taxable Unit	Maximum Special Tax Per Acre
Acre	\$856

Table 4
Maximum Special Tax for Undeveloped
Property for Fiscal Year 2021-2022
Improvement Area B

Taxable Unit	Maximum Special Tax Per Acre
Acre	\$1,108

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

4. Public Property and/or Property Owners Association Property

The Maximum Special Tax that may be levied and escalated for each Parcel classified as Public Property and/or Property Owners Association Property shall be \$0.00 per Acre for both

1 Improvement Area A and Improvement Area B. **There shall be no levy on Public Property and/or**
2 **Property Owners Association Property.**

3
4 **D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

5
6 Commencing with Fiscal Year 2022-2023 and for each following Fiscal Year, the Administrator shall levy
7 the Special Tax in each Improvement Area on all Taxable Property until the amount of Special Tax equals
8 the Special Tax Requirement for each Improvement Area in accordance with the following steps:

9
10 First: The Special Tax shall be levied Proportionately on each Parcel of Developed Property at up
11 to 100% of the applicable Maximum Special Tax as needed to satisfy the Special Tax Requirement
12 for an Improvement Area;

13
14 Second: If additional moneys are needed to satisfy the Special Tax Requirement for an
15 Improvement Area after the first step has been completed, the Special Tax shall be levied
16 Proportionately on each Parcel of Approved Property at up to 100% of the Maximum Special Tax
17 for Approved Property within such Improvement Area.

18
19 Third: If additional moneys are needed to satisfy the Special Tax Requirement for an Improvement
20 Area after the first two steps have been completed, the Special Tax shall be levied Proportionately
21 on each Parcel of Undeveloped Property at up to 100% of the applicable Maximum Special Tax for
22 Undeveloped Property within such Improvement Area.

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

1 delinquency or default within the same Improvement Area of the CFD.

2 **E. EXEMPTIONS**

3
4 The CFD shall not levy Special Taxes on Public Property or Property Owners Association Property within
5 either Improvement Area within the boundary of the CFD.

6
7 **F. MANNER OF COLLECTION**

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

15
16 **G. APPEALS**

17
18 Any taxpayer may file a written appeal of the Special Tax on his/her Parcel(s) with the Administrator,
19 provided that the appellant is current in his/her payments of Special Taxes. During pendency of an appeal,
20 all Special Taxes must be paid on or before the payment due date established when the levy was made. The
21 appeal must specify the reasons why the appellant claims the Special Tax is in error. The Administrator
22 shall review the appeal, meet with the appellant if the Administrator deems necessary, and advise the
23 appellant of its determination. If the Administrator agrees with the appellant, the Administrator shall grant
24 a credit to eliminate or reduce future Special Taxes on the appellant's Parcel(s). No refunds of previously
25 paid Special Taxes shall be made. The Administrator shall interpret this Rate and Method of Apportionment
26 and make determinations relative to the annual levy and administration of the Special Tax and any taxpayer
27 who appeals, as herein specified.

28

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

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

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RIVERSIDE COUNTY
OFFICE OF ECONOMIC DEVELOPMENT

Transmittal

RECEIVED ALTERNATE BOARD
CLERK / BOARD OF SUPERVISORS
2022 FEB 24 AM 9:24

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

Date: 2/24/2022
To: Clerk of the Board
From: Leni Zarate
Re: CFD 21-3M (Eagle Vista / Lake Ranch)

Quantity	Dated	Description	Pages	BOARD DATE	MINUTE TRAQ #
1	2/24/22	Certificate of mailing for CFD 21-3M (Eagle Vista / Lake Ranch)	1	3/22/22	18308

Remarks:

Please contact me, should you have any questions.

Thank you.

Date Stamp:

Submitted by: Leni Zarate/JA
Phone: (951) 955-3212
Email: lzarate@rivcoeda.org

CERTIFICATE OF MAILING


I, the undersigned, say that I am a citizen of the United States and am employed in the County of Riverside, am over the age of 18 years; and that I am readily familiar with this offices' practice of collection and processing correspondence for mailing. My business address is Office of Economic Development Attn: CFD Administrator, 3403 10th St., Ste. 400, Riverside, CA 92501. Under this office's practice, mail would be deposited with the U.S. Postal Service on the same day with postage thereon fully prepaid at Riverside, California, in the ordinary course of business.

On Feb 24, 2022, I mailed a copy of the following documents: Notice of Public Hearing to Landowners; Resolution No. 2022-047 and exhibits thereto by delivering a true copy thereof in a sealed, stamped, envelope(s) addressed as follows:

**Pulte Home Company, LLC.
27401 Los Altos Ste 400
Mission Viejo, CA 92691**

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on Feb 24, 2022, at Riverside California.



Leni Zarate

CFD 21-3M (Eagle Vista / Lake Ranch)