

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



ITEM: 3.14
(ID # 18424)

MEETING DATE:
Tuesday, March 29, 2022

FROM : OFFICE OF ECONOMIC DEVELOPMENT:

SUBJECT: OFFICE OF ECONOMIC DEVELOPMENT: Receive and File the Statement of the Election Official, Adoption of Resolution No. 2022-049 Declaring the Results of a Consolidated Special Election, Introduction of Ordinance No. 971, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax within Community Facilities District 21-3M (Eagle Vista / Lake Ranch) of the County of Riverside. Districts 1 and 3. [\$0] (Clerk of the Board to Record Notice of Special Tax)

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, receive and file the Statement of the Election Official regarding the Canvas of the Election for the Communities Facilities District;
2. Adopt Resolution No. 2022-049, a Resolution of the Board of Supervisors of the County of Riverside Declaring the Results of Consolidated Special Elections Within Community Facilities District No. 21-3M (Eagle Vista / Lake Ranch) of the County of Riverside;
3. Introduce and waive reading of proposed Ordinance No. 971, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax within Community Facilities District No. 21-3M (Eagle Vista / Lake Ranch) of the County of Riverside; and
4. Direct the Clerk of the Board to certify and record the Notice of Special Tax with the County Clerk.

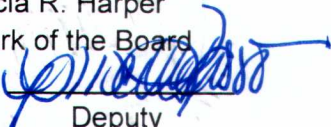
ACTION:Policy


Suzanne Holland, Director of Office of Economic Development 3/7/2022

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: March 29, 2022
xc: O.E.D., COB, Recorder

Kecia R. Harper
Clerk of the Board
By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
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 Tract 36730 (Improvement Area B), have petitioned that Riverside County Office of Economic Development assist them in forming a district, with each Improvement Area, 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 for each Improvement Area is proposed to be levied on each individual parcel located within the boundary of the proposed CFD. Each Improvement Area will have specific CFD services and costs.

The costs associated with Improvement Area A are (i) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of Improvement Area A.

The costs associated with Improvement Area B are (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. (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 Improvement Area B.

Each new CFD is created for a specific residential 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,

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

and a tax levy is annually placed on the tax roll for each Assessor Parcel Number (APN) noted in the CFD Boundary Map.

The property owners of Tract Map Nos. 31700-F, 31700-1, 33303 and 36730, Pulte Home Company, LLC have petitioned the County to include their property into proposed Community Facilities District 21-3M (Eagle Vista / Lake Ranch).

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 includes 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 of Riverside Board of Supervisors approved, Resolution No. 2022-047, a Resolution of Intention as the initial step for forming the CFD and declaring 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 directed that the Board of Supervisors hold a public hearing and submit the formation of the proposed CFD 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.

On March 22, 2022, the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing (Agenda Item 19.2). At the conclusion of the public hearing, the Board of Supervisors adopted 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 to applicable Improvement Areas within Said District to Pay for Landscaping, Street Lighting and Traffic Signal 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. Under the same agenda item, the required CFD report, Certificate of Registrar of Voters stating there are fewer than twelve registered voters, and Concurrence of Election Official in Date of Special Election were all received and filed.

The attached Statement of the Election Official regarding the Canvass of the Election declares the election results which were 124 'YES' votes for Proposition A and Proposition B as described in Section 14 of Resolution No. 2022-048 (adopted on 3/22/2022). Adoption of proposed Resolution No. 2022-048, a Resolution of the Board of Supervisors of the County of Riverside, will declare the results of the Consolidated Special Election within the boundary of Community Facilities District 21-3M (Eagle Vista / Lake Ranch). Proposed County Ordinance No. 971 would authorize and levy special taxes within the boundaries of Community Facilities District 21-3M (Eagle Vista / Lake Ranch).

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

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 within this CFD after complying with the requirements of the Mello-Roos Act of 1982 and the provisions of Proposition 218 Right to Vote on Taxes Act. The formation of the 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 Community Facilities Districts (CFD).

Impact on Residents and Businesses

Only the parcels with Assessor Parcel Numbers (APN) within the boundaries of the CFD which are represented by the Recorded Boundary Map (inclusive of Tract Map No's. 31700-F, 31700-1 and 33303 for Improvement Area A and Tract Map No. 36730 for Improvement Area B) are impacted by the 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 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 maintenance of Developer-installed and County-required infrastructure, particularly, landscaping, streetlights, and traffic signal. 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

Pursuant to the Rate and Method of Apportionment (attached as Exhibit A to the Ordinance), for fiscal year 2022-2023, the proposed Budget and Special Tax in each Improvement Area of the CFD will be as follows:

Improvement Area A budget will be \$8,954 and will result in a special tax of \$121 per taxable parcel; 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. There are no General Funds used in this project.

ATTACHMENTS:

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

- Recorded CFD Boundary Map (reference only)
- Statement of the Election Official regarding the Canvass of the Election for the CFD
- Resolution No. 2022-049
- Proposed Ordinance No. 971

2 RESOLUTION NO. 2022-049

3 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE
4 DECLARING THE RESULTS OF CONSOLIDATED SPECIAL ELECTIONS WITHIN COMMUNITY
5 FACILITIES DISTRICT NO. 21-3M (EAGLE VISTA / LAKE RANCH)
6 OF THE COUNTY OF RIVERSIDE

7
8 WHEREAS, on March 22, 2022 the Board of Supervisors (the "Board of Supervisors") of
9 the County of Riverside adopted Resolution No. 2022-048 forming Community Facilities District No. 21-
10 3M (Eagle Vista / Lake Ranch) of the County of Riverside (the "Community Facilities District") and
11 calling a special election for submitting to the voters propositions with respect to the levy of an annual
12 special tax to applicable Improvement Areas within the Community Facilities District and establishing an
13 appropriations limit for the Community Facilities District; and

14 WHEREAS, the Board of Supervisors has received a statement from the Director of the
15 Office of Economic Development, who was appointed to serve as the election official of the election (the
16 "Election Official") pursuant to Resolution No. 2022-048, with respect to the canvass of the ballots
17 returned in and the results of the consolidated special elections, certifying that more than two-thirds of the
18 votes cast upon the propositions submitted to the voters within the Community Facilities District were
19 cast in favor of the propositions.

20 NOW, THEREFORE, BE IT RESOLVED, FOUND AND ORDERED by the Board of
21 Supervisors of the County of Riverside, in regular session assembled on March 29, 2022, as follows:

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

23 Section 2. Findings. The Board of Supervisors finds that: (i) there were no persons
24 registered to vote within the boundaries of the Community Facilities District at the time of the close of the
25 public or protest hearing on March 22, 2022, and, pursuant to Section 53326 of the California
26 Government Code ("Section 53326"), the vote in the consolidated special elections for the Community
27 Facilities District was, therefore, to be by the landowners owning land within the Community Facilities
28 District, with each landowner having one vote for each acre or portion of an acre of land that he or she

MAR 29 2022 (3,14

FORM APPROVED COUNTY COUNSEL
BY KELLYA MORAN DATE March 16, 2022

1 owned within the Community Facilities District which would have been subject to the special tax if levied
2 at the time of the consolidated special elections; (ii) pursuant to Section 53326 and Resolution No. 2022-
3 048, the Election Official caused the ballots for the consolidated special elections for the Community
4 Facilities District to be delivered to the owners of the property within the Community Facilities District
5 (the "Property Owners"); (iii) the Property Owners waived the time limits for holding the consolidated
6 special elections and the election dates specified in Section 53326, and consented to the calling and
7 holding of the consolidated special elections on March 22, 2022; (iv) the consolidated special elections
8 have been properly conducted in accordance with all statutory requirements and the provisions of
9 Resolution No. 2022-048; (v) pursuant to Section 53326, based on the acreage of their land ownership
10 within the Community Facilities District, the Property Owner, as the owners of all of the property within
11 such Community Facilities District, were entitled to 124 votes in the consolidated special elections; (vi)
12 the ballots for the consolidated special elections were returned by the Property Owners to the Election
13 Official prior to 5:00 p.m. on March 22, 2022; (vii) the ballots returned to the Election Official by the
14 Property Owners voted all votes to which they were entitled in favor of all propositions set forth therein;
15 (viii) more than two-thirds of the votes cast in the consolidated special elections on each proposition were
16 cast in favor thereof, and pursuant to Section 53328 of the California Government Code, all such
17 propositions carried; (ix) the Board of Supervisors, as the legislative body of the Community Facilities
18 District, is therefore authorized to annually levy special taxes on taxable property to the applicable
19 Improvement Areas within the Community Facilities District, in amounts sufficient to fund, pay for, and
20 finance authorized street lighting, traffic signal and landscaping services (as specified and reflected in the
21 Resolution of Intention, the Resolution of Formation, and the Rate and Method of Apportionment of
22 Special Tax) and to pay expenses incidental thereto and incidental to the levy and collection of the special
23 taxes, so long as the special taxes are needed to fund such services, at the special tax rates and pursuant to
24 the method of apportioning the special taxes set forth in Exhibit B to Resolution No. 2022-047; and (x) an
25 appropriations limit for the Community Facilities District has been established in the amount of
26 \$4,000,000.

27 Section 3. Declaration of Results. All votes voted in the consolidated special elections on

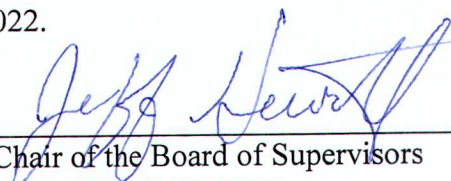
28 (i) the proposition with respect to the annual levy of special taxes on taxable property to the applicable

1 Improvement Areas within the Community Facilities District, consistent with the Rate and Method of
2 Apportionment, in amounts sufficient to fund, pay for, and finance authorized street lighting, traffic
3 signal, landscaping services and to pay expenses incidental thereto and expenses incidental to the levy and
4 collection of the special taxes, so long as the special taxes are needed to fund such services and (ii) the
5 proposition with respect to establishing an appropriations limit for the Community Facilities District in
6 the amount of \$4,000,000 were voted in favor thereof; and both such propositions carried.

7 Section 4. Effect of Elections. The effect of the results of the consolidated special
8 elections, as specified in Section 3 hereof, is that the Board of Supervisors, as the legislative body of the
9 Community Facilities District, is authorized to annually levy special taxes on taxable property within the
10 Community Facilities District in amounts sufficient to fund, pay for, and finance authorized street
11 lighting, traffic signal, landscaping services and to pay expenses incidental thereto and expenses
12 incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund
13 such services in accordance with the Rate and Method of Apportionment set forth in Exhibit B to
14 Resolution No. 2022-048 adopted by the Board of Supervisors on March 22, 2022; and that an
15 appropriations limit of \$4,000,000 has been established for the Community Facilities District.

16 Section 5. Notice of Special Tax Lien. The Clerk is authorized and directed to record a
17 notice of special tax lien as provided in Section 53328.3 of the California Government Code and Section
18 3114.5 of the California Streets and Highways Code.

19
20 ADOPTED this 29th day of March, 2022.

21
22 
23 Chair of the Board of Supervisors
24 **JEFF HEWITT**

25 ATTEST:

26 Kecia R. Harper

27 Clerk of the Board of Supervisors

28 By: 

 Deputy

2 **RESOLUTION 2022-049**

3 **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF**
4 **RIVERSIDE DECLARING THE RESULTS OF CONSOLIDATED SPECIAL**
5 **ELECTIONS WITHIN COMMUNITY FACILITIES DISTRICT NO. 21-3M (EAGLE**
6 **VISTA/LAKE RANCH) OF THE COUNTY OF RIVERSIDE**

7 ADOPTED by Riverside County Board of Supervisors on March 29, 2022.

8 ROLL CALL:

9 Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
10 Nays: None
11 Absent: None

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

14 KECIA R. HARPER, Clerk of said Board

15 By: 
16 Deputy

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20 03.29.2022 3.14
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RECORDING REQUESTED BY AND
WHEN RECORDED RETURN TO:

Clerk of the Board of Supervisors
Riverside County
Office of Economic Development
Attn: Leni Zarate
3403 10th Street, Ste. 400
Riverside, CA 92501

2022-0166777

04/07/2022 01:23 PM Fee: \$ 0.00

Page 1 of 15

Recorded in Official Records
County of Riverside
Peter Aldana
Assessor-County Clerk-Recorder



8778

NOTICE OF SPECIAL TAX LIEN

**COUNTY OF RIVERSIDE COMMUNITY FACILITIES DISTRICT NO. 21-3M
(EAGLE VISTA / LAKE RANCH)**

Pursuant to the requirements of Section 3114.5 of the California Streets and Highways Code and the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Act"), the undersigned Clerk of the Board of Supervisors, County of Riverside, State of California, hereby gives notice (the "Notice") of the foregoing and that a lien to secure payment of a special tax is hereby imposed by the Board of Supervisors of the County of Riverside, State of California. The special tax secured by this lien is authorized to be levied for the purpose of providing the services, including incidental expenses, described in Exhibit A attached hereto and incorporated by this reference herein.

The special tax is authorized to be levied within the County of Riverside Community Facilities District No. 21-3M (Eagle Vista / Lake Ranch) (the "District"), which has now been officially formed and the lien of special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with the Section 53330.5 of the Act.

The rate, method of apportionment, and manner of collection of the authorized special tax are as set forth in the rate and method of apportionment of the special tax (the "Rate and Method") attached hereto as Exhibit B and by this reference incorporated herein. The Rate and Method does not provide for prepayment of the special tax obligation.

Notice is further given that upon the recording of this Notice in the office of the County Recorder of the County of Riverside, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within the District, in accordance with Section 3115.5 of the California Streets and Highways Code.

The names of the owners and the assessor's tax parcel numbers of the real property included within the District are as set forth in Exhibit C attached hereto and by this reference made a part hereof.

MAR 29 2022 3.14

Reference is made to the boundary map of the District recorded on February 10, 2022 in Book 88 of Maps of Assessment and Community Facilities Districts at Pages 30-31 in the office of the County Recorder for the County of Riverside, State of California, as Document # 2022-0069460 which map is the final boundary map of the District.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the Maintenance CFD Administrator at the County of Riverside Office of Economic Development, 3403 10th Street, Suite 400, Riverside, CA 92501, phone 951-955-3212.

Dated: March 29 2022

By: 
Clerk of the Board of Supervisors

EXHIBIT A

DESCRIPTION OF SERVICES

The services (the "Services") described below are proposed to be financed by County of Riverside Community Facilities District No. 21-3M (Eagle Vista/Lake ranch) (the "CFD"):

Improvement Area A

- i) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the surrounding area of the Community Facilities District;

Improvement Area B

- 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;
- 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 surrounding area of the Community Facilities District;

Incidental Expenses

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

EXHIBIT B

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT 21-3M (EAGLE VISTA/LAKE RANCH) OF THE COUNTY OF RIVERSIDE STATE OF CALIFORNIA

A Special Tax (all capitalized terms are defined in Section A. Definitions, below) shall be applicable to each Parcel of Taxable Property located within the boundaries of Community Facilities District (CFD) 21-3M (Eagle Vista/Lake Ranch). The amount of Special Tax to be levied on each Parcel in each Improvement Area in each Fiscal Year, commencing in Fiscal Year 2022-2023 shall be determined by the Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections B., C., and D., below. All of the real property within the CFD, unless exempted by law or by the provisions of Section E., below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

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

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

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

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

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

“Assessor” means the Assessor of the County.

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

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

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

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

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

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

“CFD” means Community Facilities District 21-3M (Eagle Vista/Lake Ranch) of the County of Riverside.

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

“County” means the County of Riverside, California.

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

been issued prior to April 1st preceding the Fiscal Year in which the Special Tax is being levied.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

“Special Tax Requirement for Improvement Area A” means that amount required in each Fiscal Year within Improvement Area A of the CFD, to: (i) pay the estimated cost of Special Tax Services for Improvement Area A for such Fiscal Year as determined by the County; (ii) fund the Special Tax Reserve Fund in an amount equal to the lesser of (a) an amount equal to 20% of the Special Tax Reserve Fund Requirement for Improvement Area A or (b) the amount needed to fund the Special Tax Reserve Fund up to the Special

Tax Reserve Fund Requirement for Improvement Area A; (iii) pay Administrative Expenses; (iv) pay for anticipated Special Tax delinquencies based on actual delinquencies from the prior Fiscal Year outstanding at the time the annual Special Tax levy is determined; and (v) less a credit for funds available to reduce the annual Special Tax levy as determined by the Administrator.

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

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

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

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

“Special Tax Services” means Special Tax Services for Improvement Area A or Special Tax Services for Improvement Area B.

“Special Tax Services for Improvement Area A” means street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the surrounding area of Improvement Area A.

“Special Tax Services for Improvement Area B” means (i) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the surrounding area of Improvement Area B. (ii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal within Improvement Area B. (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.

“State” means the State of California.

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

“Taxable Unit” means either a Dwelling Unit or an Acre, as shown in Table 1, 2, 3 or 4.

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

B. ASSIGNMENT TO LAND USE CLASS

Each Fiscal Year, commencing with Fiscal Year 2022-2023, all Parcels of Taxable Property within Improvement Area A and Improvement Area B shall be classified as either Developed Property, Approved Property, Undeveloped Property, Public Property or Property Owners Association Property, and subject to the levy of Special Tax in accordance with this Rate and Method of Apportionment as determined pursuant to Sections C. and D. Parcels of Developed Property shall further be classified as Residential Property or Non-Residential Property. Parcels of Residential Property shall further be classified as Single Family Property or Multi-family Residential Property.

C. MAXIMUM SPECIAL TAX

1. Developed Property

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

TABLE 1
Maximum Special Tax for Developed
Property for Fiscal Year 2021-2022
Improvement Area A

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

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

(a) Increase in the Maximum Special Tax

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

(b) Multiple Land Use Classes

In some instances, a Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Tax that may be levied on such Parcel shall be the sum of the Maximum Special Tax that can be levied within the

applicable Improvement Area for each Land Use Class located on that Parcel. For a Parcel that contains more than one Land Use Class, the Acreage of such Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Parcel. The Administrator's allocation to each Land Use Class shall be final.

2. Approved Property

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

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

3. Undeveloped Property

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

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

Taxable Unit	Maximum Special Tax Per Taxable Unit
Acre	\$856

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

Taxable Unit	Maximum Special Tax Per Taxable Unit
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 Improvement Area A and Improvement Area B. **There shall be no levy on Public Property and/or Property Owners Association Property.**

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

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

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

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

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

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

E. EXEMPTIONS

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

F. MANNER OF COLLECTION

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

G. APPEALS

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

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

H. TERM OF THE SPECIAL TAX

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

EXHIBIT C

**NAMES OF THE OWNER AND ASSESSOR'S PARCEL NUMBERS
OF THE REAL PROPERTY WITHIN DISTRICT**

Owner:

Pulte Home Company, LLC

Assessor Parcel Numbers

Improvement Area A
476010051-4 476010052-5 476010053-6

Improvement Area B
270050026-2 270060010-8 270160001-9 270170009-8 270170010-8 270170011-9 270180010-9

**PETER ALDANA
COUNTY OF RIVERSIDE
ASSESSOR-COUNTY CLERK-RECORDER**

Recorder
P.O. Box 751
Riverside, CA 92502-0751
(951) 486-7000

www.riversideacr.com

CERTIFICATION

Pursuant to the provisions of Government Code 27361.7, I certify under the penalty of perjury that the following is a true copy of illegible wording found in the attached document:

(Print or type the page number(s) and wording below):

CLARIFICATION FOR SEAL for the Riverside County Board of Supervisors
(EMBOSSSED ON DOCUMENT)



Date:

March 29, 2022

Signature:

Priscilla Rasso

Print Name: Priscilla Rasso, Board Assistant

THE PRESS-ENTERPRISE

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

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

Publication(s): The Press-Enterprise

PROOF OF PUBLICATION OF

Ad Desc.: Notice of Intro. Ord. No 971 /

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:

04/06/2022

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

Date: April 06, 2022
At: Riverside, California



Legal Advertising Representative, The Press-Enterprise

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

Ad Number: 0011528071-01

P.O. Number:

Ad Copy:

SUMMARY OF ORDINANCE NO. 971 AN ORDINANCE OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 21-3M (EAGLE VISTA) OF THE COUNTY OF RIVERSIDE

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 971 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 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), on February 8, 2022, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2022-047, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 21-3M (Eagle Vista / Lake Ranch) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized street lighting, traffic signal services and landscaping (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 971 authorizes the levy of special taxes to the applicable Improvement Areas within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on March 22, 2022 regarding the proposed levy of special taxes. Ordinance No. 971 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and to fund the cost of collecting and administering the special tax. Ordinance No. 971 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary ad valorem taxes and that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 971 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 971. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 971 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

Any person affected by the above matter(s) may submit written comments to the Clerk of the Board before the hearing or may appear and be heard in support or opposition to the project at the time of the hearing. If you challenge the above item(s) in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence, to the Board of Supervisors at, or prior to, the public 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.

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 the meeting.

Dated: April 1, 2022
Kecia R. Harper, Clerk of the Board
By: Zuly Martinez, Board Assistant

Press-Enterprise: 4/06