

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



ITEM: 3.17  
(ID # 18497)

**MEETING DATE:**  
Tuesday, April 05, 2022

**FROM :** OFFICE OF ECONOMIC DEVELOPMENT:

**SUBJECT:** OFFICE OF ECONOMIC DEVELOPMENT: Community Facilities District No. 21-3M (Eagle Vista / Lake Ranch) of the County of Riverside; Adoption 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 / Lake Ranch) of the County of Riverside; Exempt from CEQA, Districts 1 and 3 [\$53,562 On-going Cost; 100% Community Facilities District No. 21-3M (Eagle Vista / Lake Ranch)]. (Clerk to file Notice of Exemption; Clerk to Publish and Post) (CEQA Exempt)

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Find that the adoption of Ordinance No. 971 is exempt from the California Environmental Quality Act pursuant to State CEQA Guidelines Section 15378, Section 15301 (Existing Facilities), and Section 15061(b)(3) (the Common Sense Exemption);
2. Waive reading of and adopt Ordinance No. 971 authorizing the levy of a special tax within Community Facilities District No. 21-3M (Eagle Vista / Lake Ranch) of the County of Riverside;
3. Direct the Clerk of the Board to file a Notice of Exemption with the County Clerk for posting upon approval; and
4. Direct the Clerk of the Board to publish a summary and post a copy of Ordinance No. 971 pursuant to Government Code Section 25124.

**ACTION:**Policy

*Suzanne Holland*  
Suzanne Holland, Director of Office of Economic Development

3/16/2022

*Aaron Gettis*  
Aaron Gettis, Deputy County Counsel

3/24/2022

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Perez, seconded by Supervisor Washington and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended and Ordinance No. 971 is adopted with waiver of the reading.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt

Nays: None

Absent: None

Date: April 5, 2022

xc: OED, Recorder, COB

Kecia R. Harper

Clerk of the Board

By *[Signature]*

Deputy

**(Because the Ordinance was not properly advertised the adoption will come back at a later date)**

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0	\$ 53,562	\$ 0	\$ 53,562
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> 100% CFD 21-3M (Eagle Vista/Lake Ranch)			<b>Budget Adjustment:</b> N/A	
			<b>For Fiscal Year:</b> 22-23	

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

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

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. The boundaries of CFD 21-3M (Eagle Vista / Lake Ranch) will encompass Tract Map No's. 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.

As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the Improvement Areas of the CFD to fund the costs associated with 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 within the designated boundaries of the CFD.

The special tax is levied according to a Rate and Method of Apportionment (RMA) which is developed with respect to the specific features of the particular residential development within the District and which is approved by the eligible voters and later adopted by ordinance. The special tax levy is annually placed on the tax roll for each Assessor Parcel Number noted in the Improvement Areas within the CFD Boundary Map.

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

On February 8, 2022, the County of Riverside Board of Supervisors approved agenda item 3.17 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 applicable Improvement Areas to fund the service and maintenance functions requested by the Developer.

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 concerning the establishment of the CFD and the levy of the special tax in the Improvement Areas. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2022-048, the Resolution of Formation of the CFD, which also authorized the levy of a special tax in the Improvement Areas within the CFD subject to voter approval during a duly called election held that same day.

On March 29, 2022 (Agenda Item 3.14), the Board of Supervisors adopted Resolution No. 2022-049 declaring the results of the election regarding the proposed special tax in the Improvement Areas and finding that 100% of the votes cast were in favor of the levy of the special tax. In addition, the Board introduced Riverside County Ordinance No. 971 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters. By today's action, the Board will formally adopt the special tax ordinance and levy the special tax.

Pursuant to CEQA, the ordinance was reviewed and determined to be exempt from CEQA pursuant to State CEQA Guidelines Section 15378, Section 15301, Class 1 – Existing facilities and Section 15061(b)(3) – Common Sense Exemption. The adoption of the ordinance is limited to the creation of a special tax ordinance to provide an alternative mechanism for financing maintenance activities involving the operation, maintenance, repair, and minor alteration of existing public or private structures, facilities, mechanical equipment, or topographical features, involving no expansion of use. The adoption of the ordinance would not result in direct impacts to the physical environment or reasonably foreseeable indirect effects, as it would not include any changes to the existing land use or a physical degradation of the property,

County Counsel has approved the ordinance as to form.

**Impact on Residents and Businesses**

The voters within the CFD have voted to authorize the special tax to levied by Riverside County Ordinance No. 971 on real property within the CFD to provide funds for authorized maintenance and service activities. The property owners within the CFD will be favorably impacted by the levy of the special tax and the associated maintenance and service activities it funds.

**ATTACHMENTS:**

- Riverside County Ordinance No. 971
- Notice of Exemption
- Summary of Ordinance No. 971

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

  
Scott Bruckner 3/30/2022

COPY

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

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

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

a. Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, (the "Act"), 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 (the "County") adopted Resolution No. 2022-047 (the "Resolution of Intention"), 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 applicable Improvement Areas to fund, pay for, and finance authorized street lighting, traffic signal, and landscaping services (as specified and reflected in the Resolution of Intention, the Resolution of Formation, and the Rate and Method of Apportionment of Special Tax) (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, and setting March 22, 2022 as the date for a public hearing to be held on the establishment of the District.

b. On March 22, 2022, the Board of Supervisors opened, conducted and closed said public hearing. At said public hearing, all persons desiring to be heard on all matters pertaining to the proposed establishment of the District, the furnishing of the Services, and the proposed levy of an annual special tax were heard. Written protests, if any, were received, and a full and fair hearing was held.

c. Subsequent to said public hearing, the Board of Supervisors adopted Resolution No. 2022-048 (the "Resolution of Formation"), establishing the District, authorizing the levy of a special tax to applicable Improvement Areas within the District to fund the Services, subject to voter

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1 approval, establishing an annual appropriations limit of \$4,000,000 for the District, subject to voter  
2 approval, and calling a special election for the District for March 22, 2022 on the propositions to levy a  
3 special tax to applicable Improvement Areas within the District and to establish an appropriations limit for  
4 the District.

5 d. Pursuant to the terms of the Resolution of Formation and the provisions of  
6 the Act, said special election was held on March 22, 2022. Each of the propositions was approved by more  
7 than two-thirds of the votes cast at said special election.

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

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

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

16 Section 4. LEVY OF SPECIAL TAXES.

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

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

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

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

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

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

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

1 remaining parcels within the District shall not be affected.

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

8  
9   BOARD OF SUPERVISORS OF THE COUNTY  
10   OF RIVERSIDE, STATE OF CALIFORNIA

11  
12   By: \_\_\_\_\_

13   Chair of the Board of Supervisors

14 ATTEST:

15 CLERK OF THE BOARD:

16  
17 By: \_\_\_\_\_

18   Deputy

19   (SEAL)

20  
21 APPROVED AS TO FORM

22 March 29, 2022

23 By: Steph Miller

24   for  
   Darren Ziegler

25   Deputy County Counsel

26  
27  
28



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

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

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

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

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

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

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

28

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

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

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

11  
12 **“CFD”** means Community Facilities District 21-3M (Eagle Vista/Lake Ranch) of the County of  
13 Riverside.

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

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

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

28

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

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

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

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

14  
15 **“Improvement Area(s)”** means Improvement Area A or Improvement Area B as identified on the  
16 Boundary Map.

17  
18 **“Improvement Area A”** means the specific area identified on the Boundary Map as Improvement  
19 Area A of the CFD.

20  
21 **“Improvement Area B”** means the specific area identified on the Boundary Map as Improvement  
22 Area B of the CFD.

23  
24 **“Land Use Class”** means any of the classes listed in Table 1 or 2 of Section C. below.

25  
26 **“Maximum Special Tax”** means for each Parcel in each Fiscal Year, the greatest amount of  
27 Special Tax, determined in accordance with Section C., below, which may be levied on such  
28 Parcel in a given Fiscal Year for Improvement Area A or Improvement Area B.

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

4  
5 **“Non-Residential Property”** means all Parcels of Developed Property for which a Building  
6 Permit was issued, permitting the construction of one or more non-residential structures.

7  
8 **“Parcel”** means a lot or parcel within the CFD shown on an Assessor’s Parcel Map with an  
9 assigned Assessor’s Parcel Number valid as of July 1<sup>st</sup> for the Fiscal Year for which the Special  
10 Tax is being levied.

11  
12 **“Property Owners Association Property”** means all Parcels which have been conveyed,  
13 dedicated to, or irrevocably offered for dedication to a property owner association, including any  
14 master or sub-association, prior to April 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is  
15 being levied.

16  
17 **“Proportionately”** means for Parcels of Taxable Property that are (i) Developed Property, that  
18 the ratio of the actual Special Tax levy to Maximum Special Tax is the same for all Parcels of  
19 Developed Property as determined separately for each Improvement Area, (ii) Approved Property,  
20 that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for all Parcels  
21 of Approved Property as determined separately for each Improvement Area, and (iii) Undeveloped  
22 Property, Public Property or Property Owners Association Property, that the ratios of the actual  
23 Special Tax levy per Acre to the Maximum Special Tax per Acre is the same for all Parcels of  
24 Undeveloped Property, Public Property and Property Owners Association Property as determined  
25 separately for each Improvement Area.

26  
27 **“Public Property”** means all Parcels which, as of April 1<sup>st</sup> preceding the Fiscal Year in which the  
28 Special Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned by,

1 dedicated to, or irrevocably offered for dedication to the federal government, the State, the  
2 County, City or any other public agency, provided, however, that any property leased by a public  
3 agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed  
4 and classified according to its use; or (ii) encumbered by an unmanned utility easement making  
5 impractical its utilization for other than the purpose set forth in the easement.

6  
7 **“Residential Property”** means all Parcels of Developed Property for which a Building Permit has  
8 been issued permitting the construction of one or more residential Dwelling Units.

9  
10 **“Single Family Property”** means all Parcels of Residential Property, other than Multi-family  
11 Residential Property.

12  
13 **“Special Tax” or “Special Taxes”** means the special tax to be levied in each Fiscal Year on  
14 each Parcel of Taxable Property in accordance with Section D. to fund the Special Tax  
15 Requirement.

16  
17 **“Special Tax Requirement(s)”** means that amount required in any Fiscal Year to pay for the  
18 Special Tax Requirement for Improvement Area A or for the Special Tax Requirement for  
19 Improvement Area B.

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

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

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

14  
15 **“Special Tax Reserve Fund”** means a fund to be used for capital replacement and maintenance  
16 costs related to the Special Tax Services for Improvement Area A or for the Special Tax Services  
17 for Improvement Area B.

18  
19 **“Special Tax Reserve Fund Requirement for Improvement Area A”** means an amount up to  
20 150% of the anticipated annual cost of Special Tax Services for Improvement Area A of \$13,359  
21 for the Base Year. The Special Tax Reserve Fund Requirement for Improvement Area A shall be  
22 increased annually, commencing July 1, 2022, based on the percentage increase in the  
23 Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum  
24 annual increase of two percent (2%) of the amount in effect in the previous Fiscal Year.

25  
26 **“Special Tax Reserve Fund Requirement for Improvement Area B”** means an amount up to  
27 150% of the anticipated annual cost of Special Tax Services for Improvement Area B of \$66,530  
28 for the Base Year. The Special Tax Reserve Fund Requirement for Improvement Area B shall be

1 increased annually, commencing July 1, 2022, based on the percentage increase in the  
2 Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum  
3 annual increase of two percent (2%) of the amount in effect in the previous Fiscal Year.

4  
5 **“Special Tax Services”** means Special Tax Services for Improvement Area A or Special Tax  
6 Services for Improvement Area B.

7  
8 **“Special Tax Services for Improvement Area A”** means street lighting maintenance, which  
9 includes energy charges, operation, maintenance, and administration of street lighting located  
10 within the surrounding area of Improvement Area A.

11  
12 **“Special Tax Services for Improvement Area B”** means (i) Street lighting maintenance, which  
13 includes energy charges, operation, maintenance, and administration of street lighting located  
14 within the surrounding area of Improvement Area B. (ii) Traffic signal maintenance including  
15 energy charges, operation, maintenance, and administrative costs of traffic signal within  
16 Improvement Area B. (iii) Landscaping improvements that may include, but are not limited to, turf,  
17 ground cover, shrubs, trees, plants, irrigation and drainage systems, masonry walls or other  
18 fencing and graffiti abatement located within the designated boundaries of the Improvement Area  
19 B.

20  
21 **“State”** means the State of California.

22  
23 **“Taxable Property”** means all Parcels within the boundary of the CFD pursuant to the Boundary  
24 Map which are not exempt from the Special Tax pursuant to Section E., below.

25  
26 **“Taxable Unit”** means either a Dwelling Unit or an Acre, as shown in Table 1, 2, 3 or 4.

27  
28 **“Undeveloped Property”** means all Parcels of Taxable Property not classified as Developed

1 Property, Approved Property, Public Property or Property Owners Association Property.

2  
3 **B. ASSIGNMENT TO LAND USE CLASS**

4  
5 Each Fiscal Year, commencing with Fiscal Year 2022-2023, all Parcels of Taxable Property within  
6 Improvement Area A and Improvement Area B shall be classified as either Developed Property,  
7 Approved Property, Undeveloped Property, Public Property or Property Owners Association  
8 Property, and subject to the levy of Special Tax in accordance with this Rate and Method of  
9 Apportionment as determined pursuant to Sections C. and D. Parcels of Developed Property shall  
10 further be classified as Residential Property or Non-Residential Property. Parcels of Residential  
11 Property shall further be classified as Single Family Property or Multi-family Residential Property.

12  
13 **C. MAXIMUM SPECIAL TAX**

14  
15 **1. Developed Property**

16  
17 The Maximum Special Tax that may be levied and escalated, as explained further in  
18 Section C.1. (a) below, in each Fiscal Year for each Parcel classified as  
19 Developed Property shall be determined by reference to Table 1 for each Parcel in  
20 Improvement Area A, and by reference to Table 2 for each Parcel in Improvement Area B.



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

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

**TABLE 2**  
**Maximum Special Tax for Developed**  
**Property for Fiscal Year 2021-2022**  
**Improvement Area B**

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

1 (a) Increase in the Maximum Special Tax

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

8  
9 (b) Multiple Land Use Classes

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

19  
20 **2. Approved Property**

21  
22 The Maximum Special Tax for each Parcel of Approved Property shall be equal to the  
23 product of the applicable Undeveloped Property Maximum Special Tax per Acre for the  
24 applicable Improvement Area times the Acreage of such Parcel; provided, however, for a  
25 Parcel of Approved Property that is expected to become Single Family Property as  
26 reasonably determined by the Administrator based on the Final Map for such Parcel, the  
27 Maximum Special Tax for such Parcel of Approved Property shall be calculated pursuant  
28 to Section C.1. as if such Parcel were already designated as Developed Property and

1 classified as Single Family Property within the applicable Improvement Area.

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

8  
9 **3. Undeveloped Property**

10  
11 The Maximum Special Tax that may be levied and escalated for each Parcel classified as  
12 Undeveloped Property is shown in Table 3 for each Parcel in Improvement Area A and in  
13 Table 4 for each Parcel in Improvement Area B.

14  
15 **Table 3**  
16 **Maximum Special Tax for Undeveloped**  
17 **Property for Fiscal Year 2021-2022**  
18 **Improvement Area A**

19  
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<b>Taxable Unit</b>	<b>Maximum Special Tax Per Taxable Unit</b>
<b>Acre</b>	<b>\$856</b>

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**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.**

1 **D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

2  
3 Commencing with Fiscal Year 2022-2023 and for each following Fiscal Year, the  
4 Administrator shall levy the Special Tax in each Improvement Area on all Taxable Property  
5 until the amount of Special Tax equals the Special Tax Requirement for each Improvement  
6 Area in accordance with the following steps:

7  
8 First: The Special Tax shall be levied Proportionately on each Parcel of Developed  
9 Property at up to 100% of the applicable Maximum Special Tax as needed to satisfy the  
10 Special Tax Requirement for an Improvement Area;

11  
12 Second: If additional moneys are needed to satisfy the Special Tax Requirement for an  
13 Improvement Area after the first step has been completed, the Special Tax shall be levied  
14 Proportionately on each Parcel of Approved Property at up to 100% of the Maximum  
15 Special Tax for Approved Property within such Improvement Area.

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

21  
22 Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal  
23 Year against any Parcel of Residential Property within an Improvement Area for which a certificate  
24 of occupancy has been issued be increased by more than ten percent (10%) as a result of a  
25 delinquency in the payment of the Special Tax applicable to any other Parcel within the same  
26 Improvement Area above the amount that would have been levied in that Fiscal Year for the same  
27 Improvement Area had there never been any such delinquency or default within the same  
28 Improvement Area of the CFD.

1 **E. EXEMPTIONS**

2  
3 The CFD shall not levy Special Taxes on Public Property or Property Owners Association Property  
4 within either Improvement Area within the boundary of the CFD.  
5

6 **F. MANNER OF COLLECTION**

7  
8 The Special Tax shall be collected in the same manner and at the same time as ordinary *ad*  
9 *valorem* property taxes and shall be subject to the same penalties, the same procedure, sale and  
10 lien priority in the case of delinquency; provided, however, that the Administrator may directly bill  
11 the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary  
12  
13 to meet the financial obligations of the CFD, and provided further that the CFD may covenant to  
14 foreclose and may actually foreclose on Parcels having delinquent Special Taxes as permitted by  
15 the Act.  
16

17 **G. APPEALS**

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

1 administration of the Special Tax and any taxpayer who appeals, as herein specified.

2

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

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

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

1FOR COUNTY CLERK USE ONLY

Original Negative Declaration/Notice of  
Determination was routed to County  
Clerks for posting on.

4/17/22  
Date

PR  
Initial

### NOTICE OF EXEMPTION

March 22, 2022

**Project Name:** Office of Economic Development, Community Facilities District (CFD) No. 21-3M (Eagle Vista/Lake Ranch) of the County of Riverside; Adoption of Ordinance No. 971, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within the Eagle Vista/Lake Ranch CFD

**Project Number:** ED99122003

**Project Location:** Community Facilities District No. 21-3M (Eagle Vista/Lake Ranch) of the County of Riverside

**Description of Project:** On January 27, 2015, the Board of Supervisors revised Board Policy B-12 entitled "Land Secured Financing Districts" to include "Service and Maintenance CFDs" to fund the ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD). As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with services for authorized stormwater facilities and BMPs, street lighting and traffic signal services. The special tax is levied according to a Rate and Method of Apportionment which is developed with respect to the specific features of the particular development within the District and which is approved by the eligible voters and later adopted by ordinance. The special tax levy is annually placed on the tax roll for each Assessor Parcel Number noted in the CFD Boundary Map. Pulte Home Company, LLC., the Developer of Tracts 31700-F, 31700-I and 33303 (Improvement Area A), and Tract 36730 (Improvement Area B) petitioned the Riverside County Office of Economic Development to assist them in forming a CFD to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 21-3M (Eagle Vista/Lake Ranch) will encompass Tract Map No's. 31700-F, 31700-I 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. As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with with 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 within the designated boundaries of the CFD.

On February 8, 2022, the Board of Supervisors adopted Resolution 2022-047, a resolution of intention, as the initial step for forming the CFD and declaring the Board's intention to levy a special tax to fund the of Intention to establish a CFD for Eagle Vista/Lake Ranch in order to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance and service activities.

APR 05 2022 3.17



On March 22, 2022, the Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2022-048, the resolution of formation of the CFD, authorizing the levy of a special tax within the CFD to pay for services, calling a special election to submit to the respective qualified voters the question of levying such special tax, and establishing an appropriations limit for the CFD; and designating the election official for such matters.

On March 29, 2022, the Board of Supervisors adopted Resolution No. 2022-049 declaring the results of the election regarding the proposed special tax and finding that 100% of the votes cast were in favor of the levy of the special tax. In addition, the Board introduced Riverside County Ordinance No. 971 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters.

Riverside County Ordinance No. 971, which authorizes the levy of a special tax within the Eagle Vista/Lake Ranch CFD to fund services for maintenance and service activities, is identified as the proposed project under the California Environmental Quality Act (CEQA). The Ordinance includes the creation of a funding mechanism to provide maintenance and service activities within the CFD. No expansion of an existing use will occur. No additional direct or indirect physical environmental impacts are anticipated from the provision of maintenance services identified in the Riverside County Ordinance No. 971.

**Name of Public Agency Approving Project:** County of Riverside

**Name of Person or Agency Carrying Out Project:** County of Riverside Office of Economic Development

**Exempt Status:** Not a project as defined in California Environmental Quality Act (CEQA) Section 21065 and State CEQA Guidelines Section 15378; Section 15301, Existing Facilities Exemption; Section 15061(b) (3), General Rule or "Common Sense" Exemption. Codified under Public Resources Code Division 13, Chapter 2.5, Section 21065, and California Code of Regulations Title 14, Articles 5, 19, and 20, Sections 15061, 15301, and 15378.

**Reasons Why Project is Exempt:** The direct effects of the adoption of the Ordinance to levy a special tax within the Eagle Vista/Lake Ranch CFD would not constitute a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378. Section 15378 (b) provides a list of five activities that are not considered a project under CEQA. The proposed Ordinance would qualify under two conditions identified in Section 15378 (b): (4) the creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant impact on the environment and (5) organizational or administrative activity of the government that will not result in direct or indirect physical changes to the environment. The adoption of the Ordinance by the Board satisfies these conditions as the Ordinance would provide a funding mechanism to provide ongoing maintenance of existing buildings that would not result in direct or indirect physical changes to the environment. Based on the above conditions, the adoption of the Ordinance is not a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378. The indirect effects of the adoption of the Ordinance which would result in continued maintenance activities within the Eagle Vista/Lake Ranch CFD are categorically exempt from the provisions of CEQA specifically by the State CEQA Guidelines as identified below. The project will not result in any specific or general exceptions to the use of the categorical exemption as detailed under State CEQA Guidelines Section 15300.2. The project will not cause an impact to an environmental resource of hazardous or critical concern nor would the project include a reasonable possibility of having a significant effect on the environment due to unusual circumstances. The project would not result in impacts to scenic highways, hazardous waste sites, historic resources, or other sensitive natural environments, or have a cumulative effect to the environment. No significant environmental impacts are anticipated to occur with the provision of services to maintain the Eagle Vista/Lake Ranch CFD.

- Section 15301 – Class 1 Existing Facilities Exemption:** This categorical exemption includes the operation, repair, maintenance, leasing, or minor alteration of existing public or private structures or facilities, provided the exemption only involves negligible or no expansion of the site's use. The development on the site was previously reviewed under CEQA which evaluated the effects of the development of 74 single-family dwelling units in Tracts 31700-F, 31700-1 and 33303 and 272 single-family dwelling units in Tract 36730, which is the Eagle Vista/Lake Ranch CFD and subsequently approved this development. This approved development represents the environmental baseline and existing conditions under CEQA, as it is a dependent condition for the project, as proposed, to occur. The project is limited to the maintenance of the approved development within the Eagle Vista/Lake Ranch CFD. The maintenance within the Eagle Vista/Lake Ranch CFD is consistent within the activities permitted under Section 15301 and would ensure that the area does not physically deteriorate and potentially result in blight. The continued maintenance would not require any expansion of public services and facilities beyond what was approved for development; therefore, the project is exempt as it meets the scope and intent of the Class 1 Exemption identified in Section 15301, Article 19, Categorical Exemptions of the CEQA Guidelines.
- Section 15061 (b) (3) – “Common Sense” Exemption:** In accordance with CEQA, the use of the Common Sense Exemption is based on the “general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment.” State CEQA Guidelines, Section 15061(b) (3). The use of this exemption is appropriate if “it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment.” *Ibid.* This determination is an issue of fact and if sufficient evidence exists in the record that the activity cannot have a significant effect on the environment, then the exemption applies and no further evaluation under CEQA is required. See *No Oil, Inc. v. City of Los Angeles* (1974) 13 Cal. 3d 68. The ruling in this case stated that if a project falls within a category exempt by administrative regulation or 'it can be seen with certainty that the activity in question will not have a significant effect on the environment', no further agency evaluation is required. With certainty, there is no possibility that the project may have a significant effect on the environment. The adoption of the Ordinance and creation of funding to provide continued maintenance of the Eagle Vista/Lake Ranch CFD will not result in any direct or indirect physical environmental impacts. The use and operation of the Eagle Vista/Lake Ranch CFD will be substantially similar to the existing use and the ongoing maintenance will not create any new environmental impacts to the environment. No alterations and no impacts beyond the ongoing, existing use of the Eagle Vista/Lake Ranch CFD would occur. Therefore, in no way, would the project as proposed have the potential to cause a significant environmental impact and the project is exempt from further CEQA analysis.

Therefore, the County of Riverside hereby concludes that no physical environmental impacts are anticipated to occur and the project as proposed is exempt under CEQA. No further environmental analysis is warranted.

**Signed:** \_\_\_\_\_ **Date:** 3-22-2022

Mike Sullivan, Senior Environmental Planner  
Senior Environmental Planner, County of Riverside

RIVERSIDE COUNTY CLERK & RECORDER

AUTHORIZATION  
TO BILL  
BY JOURNAL VOUCHER

**Project Name: Eagle Vista/ Lake Ranch Community Facilities District Ordinance No. 971,  
Authorizing the Levy of a Special Tax Within the 21-3M District, County of  
Riverside**

**Accounting String: 537180-23010-915202- ED99122003**


DATE: March 22, 2022

AGENCY: Riverside County Office of Economic Development

THIS AUTHORIZES THE COUNTY CLERK & RECORDER TO BILL FOR FILING AND HANDLING FEES FOR THE ACCOMPANYING DOCUMENT(S).

NUMBER OF DOCUMENTS INCLUDED: One (1)

AUTHORIZED BY: Mike Sullivan, Senior Environmental Planner, Facilities Management

Signature: 

PRESENTED BY: Jason Aznoff, Office of Economic Development

-TO BE FILLED IN BY COUNTY CLERK-

ACCEPTED BY: -

DATE: -

RECEIPT # (S) -

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

Date: March 22, 2022  
To: Kiyomi Moore/Josefina Castillo, Office of the County Clerk  
From: Mike Sullivan, Senior Environmental Planner, County of Riverside  
Subject: **County of Riverside Office of Economic Development Project #: ED99122003  
Eagle Vista/Lake Ranch Community Facilities District (CFD) Ordinance No.  
971, Authorizing the Levy of a Special Tax Within the CFD 21-3M District,  
County of Riverside**

The Riverside County Office of Economic Development is requesting that you post the attached Notice of Exemption. Attached you will find an authorization to bill by journal voucher for your posting fee.

**After posting, please return the document to:**

**Mail Stop #2600**  
**Attention: Mike Sullivan, Senior Environmental Planner,**  
**County of Riverside**  
**3133 Mission Inn Avenue, Riverside, CA 92507**

**If you have any questions, please contact Mike Sullivan at 955-8009 or email  
at [msullivan@rivco.org](mailto:msullivan@rivco.org).**

Attachment

cc: file