

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



ITEM: 19.1
(ID # 18385)

MEETING DATE:

Tuesday, April 05, 2022

FROM : OFFICE OF ECONOMIC DEVELOPMENT:

SUBJECT: OFFICE OF ECONOMIC DEVELOPMENT: Public Hearing Regarding the Formation of Community Facilities District No. 22-1M (Los Olivos/Countryview) of the County of Riverside, Adopt Resolution of Formation, and Receive and File CFD Documents. District 3. [\$98,160 On-going Cost; CFD 22-1M (Los Olivos/Countryview) -100%] (CEQA Exempt)

RECOMMENDED MOTION: That the Board of Supervisors:

1. With regard to the formation of Community Facilities District No. 22-1M (Los Olivos/Countryview) of the County of Riverside, conduct a public hearing to receive public comments and conduct a majority protest proceeding; and, after closing the public hearing,
2. Adopt Resolution No. 2022-065, a Resolution of the Board of Supervisors of the County of Riverside of Formation of Community Facilities District No. 22-1M (Los Olivos/Countryview) of the County of Riverside Authorizing the Levy of a Special Tax within the Applicable Improvement Areas within Said District to Pay for Certain Stormwater Facilities and BMPs, Street Lighting and Traffic Signal Maintenance Services; Calling a Special Election to Submit to the Respective Qualified Voters the Question of Levying Such Special Tax and Establishing an Appropriations Limit for Said District; and Designating the Election Official for Such Matters.

ACTION:

Suzanne Holland
Suzanne Holland, Director of Office of Economic Development

3/8/2022

Aaron Gettis
Aaron Gettis, Deputy County Counsel

3/24/2022

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: April 5, 2022
xc: O.E.D.

Kecia R. Harper
Clerk of the Board

By: *[Signature]*
Deputy

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FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$98,160	\$ 0	\$ 98,160
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: 100% CFD 22-1M (Los Olivos/Countryview)			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).

KB Home Coastal Inc., the developer of Tract 37294 (Improvement Area A), and KB Home Coastal Inc., the developer of Tracts 29322 and 37533 (Improvement Area B), have petitioned that the Riverside County Office of Economic Development assist them in forming a district, and include their property consisting of two Improvement Areas in order for the County of Riverside (County) to cover the costs associated with the maintenance of public improvements within the proposed district. The property owners have submitted an application and formation deposit. A special tax for each Improvement Area is proposed to be levied on each individual parcel located within the boundary of the proposed Community Facilities District 22-1M (Los Olivos/Countryview). Each Improvement Area will have specific CFD services and costs.

The boundaries of CFD 22-1M (Los Olivos/Countryview) will encompass Tract Map No. 37294 (Improvement Area A) which include 47 single family dwelling units and Tract Map No's. 29322 and 37533 (Improvement Area B) which includes 545 single family dwelling units, none of which are currently occupied

On March 1, 2022 (Agenda Item 3.26), the County Board of Supervisors approved Resolution No. 2022-064, a Resolution of Intention as the initial step for forming the CFD and declared the intention of the Board of Supervisors as required by the Mello-Roos Act of 1982 to levy a special tax to fund the service and maintenance functions requested by KB Home Coastal Inc. The Resolution included fiscal data and a Rate and Method of Apportionment (RMA) that supports a net revenue of \$237,742; however, after further review costs have been lowered. The Resolution also requires that the Board of Supervisors hold a public hearing and submit the formation of the proposed CFD 22-1M (Los Olivos/Countryview) to the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

Approval of proposed Resolution No. 2022-065, a Resolution of the Board of Supervisors of the County of Riverside will authorize the County to levy a special tax in each Improvement Area

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within the district boundary to pay for services requested in the proposed CFD 22-1M (Los Olivos/Countryview) upon voter approval. This Resolution lowers the fiscal data and RMA that supports a net revenue of \$98,160. The resolution also calls for a special election to be held on April 5, 2022 and designates the election official for the proposed election. Only the landowners within the boundary of proposed CFD 22-1M (Los Olivos/Countryview) will have the right to vote on the proposed special tax. Results will be tallied and, if approved, a confirmation motion will be brought back to the Board of Supervisors for approval.

The costs associated with Improvement Area A are (i) Administration, inspection, and maintenance of all storm water facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all other NPDES/WQMP/BMP related devices and structures as approved and accepted by the CFD. Administration includes, but is not limited to, quality control and assurance of inspections and maintenance, general contract management, scheduling of inspections and maintenance, and general oversight of all NPDES/WQMP/BMP operations. Inspection includes, but is not limited to, travel time, visual inspection process and procedures for functionality, GPS location recording, assurance of proper vegetation, functioning irrigation, and citing operational or structural deficiencies, erosion, trash, silt, and sediment build-up. Maintenance includes, but is not limited to, repair or replacement of any deficiencies noted during inspection, weed control and abatement, trash removal, and healthy upkeep of required plant materials. (ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting.

The costs associated with Improvement Area B are (i) Administration, inspection, and maintenance of all storm water facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all other NPDES/WQMP/BMP related devices and structures as approved and accepted by the CFD. Administration includes, but is not limited to, quality control and assurance of inspections and maintenance, general contract management, scheduling of inspections and maintenance, and general oversight of all NPDES/WQMP/BMP operations. Inspection includes, but is not limited to, travel time, visual inspection process and procedures for functionality, GPS location recording, assurance of proper vegetation, functioning irrigation, and citing operational or structural deficiencies, erosion, trash, silt, and sediment build-up. Maintenance includes, but is not limited to, repair or replacement of any deficiencies noted during inspection, weed control and abatement, trash removal, and healthy upkeep of required plant materials. (ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting. (iii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal.

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

Reference

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

Impact on Residents and Businesses

Only the parcels with Assessor Parcel Numbers within the proposed boundaries of the CFD which are represented by the proposed Boundary Map (inclusive of Tract Map No. 37294 (Improvement Area A) and Tract Map No's. 29322 and 37533 (Improvement Area B) are impacted by the proposed special taxes. By setting up special taxes for each Improvement Area for the maintenance of certain infrastructure required by the development, the County requires that the development pay for its maintenance impact, rather than the obligation falling upon declining public funding sources. By specifically collecting and using the special tax revenue within the boundary of the proposed CFD, there is a financial mechanism in place to ensure the infrastructure is maintained. This CFD does not propose to fund the repayment of any bonds or bond obligations and is solely for the purposes of funding the service and maintenance of developer-installed and County-required infrastructure, particularly streetlights, traffic signals, and landscaping. The developers shall, and are obligated to, provide disclosure statements to potential buyers that outline the associated tax rate of a new home.

SUPPLEMENTAL:

Additional Fiscal Information

Pursuant to the proposed Rate and Method of Apportionment, for fiscal year 2022-2023, the proposed Budget and Special Tax in each Improvement Area of the CFD has been modified and will be as follows: The Improvement Area A budget will be \$9,870 and will result in a special tax of \$210 per taxable parcel; the Improvement Area B budget will be \$88,290 and will result in a special tax of \$162 per taxable parcel. The annual special tax, for each Improvement Area, shall be increased by the minimum of 2%, or up to the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (CPI U), as it stands as of March of each year over the base index for March of 2021.

ATTACHMENTS:

- Recorded CFD Boundary Map
- Resolution No. 2022-065
- CFD Report
- Certificate of Registrar of Voters

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· Signed Concurrence of Election Official


Scott Bruekner 3/29/2022

2 RESOLUTION NO. 2022-065

3 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE OF
4 FORMATION OF COMMUNITY FACILITIES DISTRICT NO. 22-1M (LOS
5 OLIVOS/COUNTRYVIEW) OF THE COUNTY OF RIVERSIDE, AUTHORIZING THE LEVY OF A
6 SPECIAL TAX WITHIN THE APPLICABLE IMPROVEMENT AREAS WITHIN SAID DISTRICT
7 TO PAY FOR CERTAIN STORMWATER FACILITIES AND BMPs, STREET LIGHTING AND
8 TRAFFIC SIGNAL MAINTENANCE SERVICES; CALLING A SPECIAL ELECTION TO SUBMIT
9 TO THE RESPECTIVE QUALIFIED VOTERS THE QUESTION OF LEVYING SUCH SPECIAL
10 TAX AND ESTABLISHING AN APPROPRIATIONS LIMIT FOR SAID DISTRICT; AND
11 DESIGNATING THE ELECTION OFFICIAL FOR SUCH MATTERS

12
13 **WHEREAS**, on March 1, 2022, the Board of Supervisors (the “Board of Supervisors”) of the
14 County of Riverside (the “County”), pursuant to the Mello-Roos Community Facilities Act of 1982 (the
15 “Act”), commencing with Section 53311 of the California Government Code (the “Government Code”),
16 adopted Resolution No. 2022-064 (the “Resolution of Intention”), stating its intention to establish a
17 community facilities district, proposed to be named Community Facilities District No. 22-1M (Los
18 Olivos/Countryview) of the County of Riverside (the “Community Facilities District”), and to authorize the
19 levy of special taxes within the applicable Improvement Areas to finance certain authorized services and
20 setting April 5, 2022 as the date for a public hearing to be held on the establishment of the Community
21 Facilities District;

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

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

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

APR 05 2022 19.1

FORM APPROVED COUNTY COUNSEL
BY Sarah K Moore 3/22/22
DATE

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

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

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

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

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

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

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

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

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

8 **WHEREAS**, on the basis of all of the foregoing, the Board of Supervisors has determined at this
9 time to proceed with the establishment of the Community Facilities District as provided by said Resolution
10 No. 2022-064 to submit to the qualified electors of the Community Facilities District propositions to
11 authorize the levy of a special tax pursuant to the Rate and Method of Apportionment of Special Tax
12 described in Exhibit B to Resolution No. 2022-064 and the Community Facilities District Report;

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

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

19 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED, AND ORDERED** by
20 the Board of Supervisors of the County of Riverside, State of California, in regular session assembled on
21 April 5, 2022, as follows:

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

23 **Section 2.** The Board of Supervisors hereby approves and adopts and confirms said Resolution
24 No. 2022-064, notice of which was published and mailed prior to the public hearing as required by law,
25 and, except as otherwise provided herein, reconfirms all of its findings and determinations contained in said
26 Resolution No. 2022-064.

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

1 District and the manner of collection of the special tax as set forth in Exhibit B to this resolution. To the
2 extent required by Section 53325.1(a) of the Government Code, all of the information contained in
3 Resolution No. 2022-064 is incorporated herein and made a part hereof.

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

5 **Section 5.** The Community Facilities District is hereby named “Community Facilities District
6 No. 22-1M (Los Olivos/Countryview) of the County of Riverside.”

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

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

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

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

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

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

6 **Section 11.** The boundary map of the Community Facilities District was recorded on
7 March 10, 2022, 2021, in Riverside County in Book 88 at Pages 54-56 of the Book of Maps of Assessment
8 and Community Facilities Districts in the Riverside County Recorder's Office, as Instrument No. 2022-
9 0119374. The Board of Supervisors hereby approves and ratifies said map and the boundaries of the
10 Community Facilities District which are incorporated herein and made a part hereof.

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

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

26 **Section 14.** The Board of Supervisors hereby calls and schedules a special election for
27 April 5, 2022 at 9:30 a.m. within and for the Community Facilities District on (i) the proposition with
28 respect to the annual levy of special taxes within the applicable Improvement Areas within the Community

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

5
6 Proposition A: Shall special taxes be levied annually on taxable property within the applicable
7 Improvement Areas within Community Facilities District No. 22-1M (Los Olivos/Countryview) of
8 the County of Riverside to fund, pay for, and finance authorized stormwater facilities and BMPs,
9 street lighting, and traffic signal maintenance services for streets, roads, and open space (as specified
10 and reflected in the Resolution of Intention, the Resolution of Formation, and the Rate and Method
11 of Apportionment of Special Tax) and to pay expenses incidental thereto and incidental to the levy
12 and collection of the special taxes, so long as the special taxes are needed to fund such services, at
13 the special tax rates and pursuant to the method of apportioning the special taxes set forth in Exhibit
14 B to Resolution No. 2022-064 adopted by the Board of Supervisors of said County on March 1,
15 2022?

16
17 Proposition B: Shall an appropriations limit, as defined by subdivision (h) of Section 8 of Article
18 XIII B of the California Constitution, be established for Community Facilities District No. 22-1M
19 (Los Olivos/Countryview) of the County of Riverside in the amount of \$4,000,000?
20

21 **Section 15.** Based on its findings that fewer than 12 registered voters reside within the
22 boundaries of the Community Facilities District and that the election will be among landowner
23 voters, the Board of Supervisors hereby appoints the Assistant Director of the Riverside County Office of
24 Economic Development or her designee, or such other officer or employee as the Board shall designate, to
25 serve as the election official (the "Election Official") for the election pursuant to Government Code Section
26 53326.

27 **Section 16.** The procedures to be followed in conducting the special election on (i) the
28 proposition with respect to the levy of special taxes on taxable property for Improvement Areas within the

1 Community Facilities District to pay the costs of authorized services, and (ii) the proposition with respect
2 to establishing an appropriations limit for the Community Facilities District in the amount of \$4,000,000
3 (the “Special Election”) shall be as follows:

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

7 (b) Pursuant to applicable sections of the California Elections Code governing the conduct of
8 mail ballot elections of counties, and in particular Division 4 (commencing with Section 4000) of that Code
9 with respect to elections conducted by mail, the Election Official shall mail or deliver to each qualified
10 elector an official ballot and shall also mail or deliver to all such qualified electors a ballot pamphlet and
11 instructions to voter, including a sample ballot identical in form to the official ballot but identified as a
12 sample ballot, a return identification envelope with prepaid postage thereon addressed to the Election
13 Official for the returning of voted official ballots, and a copy of Resolution No. 2022-064.

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

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

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

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

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

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

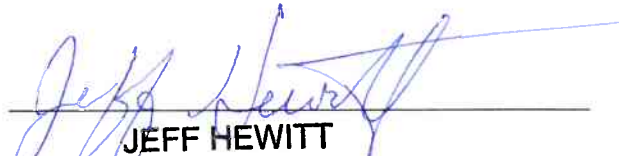
18 **Section 17.** If two-thirds (2/3) of the votes cast within the Community Facilities District
19 upon the question of levying the special tax are in favor of the levy of that tax, as determined by the Board
20 of Supervisors after the canvass of the returns of such election, the Legislative Body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

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

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

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

9 **ADOPTED, SIGNED AND APPROVED** this 5th day of April, 2022, by the Board of Supervisors
10 of the County of Riverside.

11
12 
13 **JEFF HEWITT**
14 Chair of the Board of Supervisors

14 ATTEST:

15 Kecia R. Harper
16 Clerk to the Board of Supervisors

17
18 By: 
19 Deputy

20 ROLL CALL:

21 Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
22 Nays: None
23 Absent: None

24
25
26 The foregoing is certified to be a true copy of a
27 resolution duly adopted by said Board of Super-
28 visors on the date therein set forth.

 KECIA R. HARPER - Clerk of said Board
By:  Deputy

1 EXHIBIT A

2
3 SERVICES AND INCIDENTAL EXPENSES

4
5 Services

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

7 **Improvement Area A**

- 8 i) Administration, inspection, and maintenance of all stormwater facilities and BMPs
9 to include: water quality basins, fossil filters, basin forebays, and all other
10 NPDES/WQMP/BMP related devices and structures as approved and accepted by
11 the Community Facilities District; administration includes, but is not limited to,
12 quality control and assurance of inspections and maintenance, general contract
13 management, scheduling of inspections and maintenance, and general oversight of
14 all NPDES/WQMP/BMP operations; inspection includes, but is not limited to, travel
15 time, visual inspection process and procedures for functionality, GPS location
16 recording, assurance of proper vegetation, functioning irrigation, and citing
17 operational or structural deficiencies, erosion, trash, silt and sediment build-up.
18 Maintenance includes, but is not limited to, repair or replacement of any deficiencies
19 noted during inspection, weed control and abatement, trash removal, and healthy
20 upkeep of required plant materials; and
- 21 ii) Street lighting maintenance, which includes energy charges, operation, maintenance,
22 and administration of street lighting; and

23 **Improvement Area B**

- 24 i) Administration, inspection, and maintenance of all stormwater facilities and BMPs
25 to include: water quality basins, fossil filters, basin forebays, and all other
26 NPDES/WQMP/BMP related devices and structures as approved and accepted by
27 the Community Facilities District; administration includes, but is not limited to,
28 quality control and assurance of inspections and maintenance, general contract

1 management, scheduling of inspections and maintenance, and general oversight of
2 all NPDES/WQMP/BMP operations; inspection includes, but is not limited to, travel
3 time, visual inspection process and procedures for functionality, GPS location
4 recording, assurance of proper vegetation, functioning irrigation, and citing
5 operational or structural deficiencies, erosion, trash, silt and sediment build-up; and
6 maintenance includes, but is not limited to, repair or replacement of any deficiencies
7 noted during inspection, weed control and abatement, trash removal, and healthy
8 upkeep of required plant materials; and

9 ii) Street lighting maintenance, which includes energy charges, operation, maintenance,
10 and administration of street lighting; and

11 iii) Traffic signal maintenance including energy charges, operation, maintenance, and
12 administrative costs of traffic signal.

13
14 **Incidental Expenses**

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

16 i. The cost associated with the creation of the Community Facilities District,
17 determination of the amount of taxes, collection of taxes, including litigation
18 expenses, if any, costs for processing payment of taxes, or other administrative costs
19 otherwise incurred in order to carry out the authorized purposes of the Community
20 Facilities District; and

21 ii. Any other expenses incidental to the performance and inspection of the authorized
22 Services.

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EXHIBIT B

PROPOSED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

[Please see attached.]

1 **RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR**
2 **COMMUNITY FACILITIES DISTRICT 22-1M (LOS OLIVOS/COUNTRYVIEW)**
3 **OF THE COUNTY OF RIVERSIDE**
4 **STATE OF CALIFORNIA**

5
6 A Special Tax (all capitalized terms are defined in Section A. Definitions, below) shall be applicable to
7 each Parcel of Taxable Property located within the boundaries of Community Facilities District (CFD) 22-
8 1M (Los Olivos / Countryview). The amount of Special Tax to be levied on a Parcel in each Improvement
9 Area in each Fiscal Year, commencing in Fiscal Year 2022-2023, shall be determined by the Riverside
10 County Board of Supervisors, acting in its capacity as the legislative body of the CFD by applying the
11 appropriate Special Tax as set forth in Sections B., C., and D., below. All property within the CFD, unless
12 exempted by law or by the provisions of Section E., below, shall be taxed for the purposes, to the extent,
13 and in the manner herein provided.

14
15 **A. DEFINITIONS**

16
17 The terms hereinafter set forth have the following meanings:

18
19 **“Accessory Dwelling Unit(s)”** means a residential unit of limited size, as defined in California Government
20 Code Section 65852.2 that shares an Assessor’s Parcel Number with Single-Family Property.

21
22 **“Acre” or “Acreage”** means the land area of a Parcel as shown on the most recent Assessor’s Parcel Map,
23 or if the land area is not shown on the Assessor’s Parcel Map, the land area shown on the applicable Final
24 Map, condominium plan, or other recorded County map. If the preceding maps are not available, the
25 Acreage of an Assessor’s Parcel Number may be determined utilizing GIS. The square footage of a Parcel
26 is equal to the Acreage of such Parcel multiplied by 43,560.

27
28

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

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

12
13 “Administrator” means an official of the County, or designee thereof, responsible for determining the
14 Special Tax Requirement and providing for the levy and collection of the Special Taxes.

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

20
21 “Assessor” means the Assessor of the County.

22
23 “Assessor’s Parcel Map” means an official map of the Assessor of the County designating a Parcel by an
24 Assessor’s Parcel Number.

25
26 “Assessor’s Parcel Number” means the number assigned to a lot or Parcel for purposes of identification
27 as determined from an Assessor Parcel Map.

28

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

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

6
7 **“Building Permit(s)”** means a legal document(s) issued by a local agency that allows for new vertical
8 construction of a building or buildings.

9
10 **“CFD”** means Community Facilities District 22-1M (Los Olivos / Countryview) of the County of
11 Riverside.

12
13 **“Consumer Price Index”** means the cumulative percentage increase in the Consumer Price Index (CPI)
14 published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the Riverside-San Bernardino-
15 Ontario Area, as it stands in March of each year over the base index as of 2021. In the event this index
16 ceases to be published, the Consumer Price Index shall be another index as determined by the Administrator
17 that is reasonably comparable to the Consumer Price Index for the Riverside-San Bernardino-Ontario Area.
18 In the event that the percentage change in the annualized CPI is negative, the Special Tax shall not be
19 decreased.

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

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

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1 **“Development Class”** means either Developed Property, Approved Property, Taxable Property Owner’s
2 Association Property, Taxable Public Property, or Undeveloped property.

3
4 **“Dwelling Unit(s)” or “(D/U)”** means a residential building(s) that is used or intended to be used as a
5 domicile by one or more persons, as determined by the Administrator. An Accessory Dwelling Unit shall
6 be considered a separate Taxable Unit for purposes of calculating the Special Tax.

7
8 **“Exempt Property”** means any Parcel which is exempt from Special Taxes pursuant to Section E., below.

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

14
15 **“Fiscal Year”** means the 12-month period starting on July 1 of any calendar year and ending the following
16 June 30.

17
18 **“Improvement Area(s)”** means Improvement Area A or Improvement Area B as identified on the
19 Boundary Map.

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

23
24 **“Improvement Area B”** means the specific area identified on the Boundary Map as Improvement Area B
25 of the CFD.

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

1 for Improvement Area A or Improvement Area B.

2
3 **“Multi-family Residential Property”** means all Parcels of Residential Property that consist of a two or
4 more buildings comprised of attached Dwelling Units available for rental by the general public, not for sale
5 to an end user, and under common management. An Accessory Dwelling Unit that may be rented and under
6 common management does not qualify as Multifamily Residential Property.

7
8 **“Non-Residential Property”** means all Parcels of Developed Property for which a Building Permit(s) was
9 issued permitting the construction of one or more non-residential structures.

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

13
14 **“Property Owner’s Association Property”** means all Parcels which have been conveyed, dedicated to, or
15 irrevocably offered
16
17 for dedication to a home-owner’s association, condominium owner’s association or any master or sub-
18 association, prior to April
19 1st preceding the Fiscal Year in which the Special Tax is being levied.

20
21 **“Proportionately”** means for each Parcel of Taxable Property that are Developed Property, Approved
22 Property, Taxable Property Owner’s Association Property, Taxable Public Property or Undeveloped
23 Property, that the ratio of the actual Special Tax levy to Maximum Special Tax is the same for all Parcels
24 assigned within each Development Class within each Improvement Area.

25
26 **“Public Property”** means all Parcels which, as of April 1st preceding the Fiscal Year in which the Special
27 Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned by, dedicated to, or
28 irrevocably offered for dedication to the federal government, the State, the County, City or any other public

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

5
6 **“Residential Property”** means all Parcels of Developed Property for which a Building Permit(s) has been
7 issued permitting the construction of one or more residential Dwelling Units. An Accessory Dwelling
8 Unit(s) that shares a Parcel shall be considered a separate Single-Family Property for the purposes of the
9 Special Tax.

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

13
14 **“Special Tax(es)”** means the amount to be levied in each Fiscal Year on each Parcel of Taxable Property
15 in accordance with Section D., below to fund the Special Tax Requirement.

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

19
20 **“Special Tax Requirement for Improvement Area A”** means that amount required in any Fiscal Year
21 within Improvement Area A of the CFD, to: (i) pay the estimated cost of Special Tax Services for
22 Improvement Area A for such Fiscal Year as determined by the County; (ii) fund the Special Tax Reserve
23 Fund to the extent that the inclusion of such amount does not
24 increase the Special Tax for Undeveloped Property unless requested by the developer or the amount needed
25 to fund the Special Tax Reserve Fund up to the Special Tax Reserve Fund Requirement for Improvement
26 Area A; (iii) pay Administrative Expenses; (iv) pay any anticipated Special Tax delinquencies based on
27 actual delinquencies from the prior Fiscal Year outstanding at the time the annual Special Tax levy is
28 determined; and (v) less a credit for funds available to reduce the annual Special Tax levy at the sole

1 discretion of the Administrator.

2

3 **“Special Tax Requirement for Improvement Area B”** ” means that amount required in any Fiscal Year
4 within Improvement Area B of the CFD, to: (i) pay the estimated cost of Special Tax Services for
5 Improvement Area B for such Fiscal Year as determined by the County; (ii) fund the Special Tax Reserve
6 Fund to the extent that the inclusion of such amount does not increase the Special Tax for Undeveloped
7 Property unless requested by the developer or the amount needed to fund the Special Tax Reserve Fund up
8 to the Special Tax Reserve Fund Requirement for Improvement Area B; (iii) pay Administrative Expenses;
9 (iv) pay any anticipated Special Tax delinquencies based on actual delinquencies from the prior Fiscal Year
10 outstanding at the time the annual Special Tax levy is determined; and (v) less a credit for funds available
11 to reduce the annual Special Tax levy at the sole discretion of the Administrator.

12

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

16

17 **“Special Tax Reserve Fund Requirement for Improvement Area A”** means an amount up to 150% of
18 the anticipated annual cost of Special Tax Services for Improvement Area A of \$25,192. The Special Tax
19 Reserve Fund Requirement for Improvement Area A shall be increased annually, commencing July 1, 2022,
20 by the amount equal to the greater of two percent (2%) or the percentage increase in the Consumer Price
21 Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year.

22

23 **“Special Tax Reserve Fund Requirement for Improvement Area B”** means an amount up to 150% of
24 the anticipated annual
25 cost of Special Tax Services for Improvement Area B of \$212,550. The Special Tax Reserve Fund
26 Requirement for Improvement Area B shall be increased annually, commencing July 1, 2022, by the amount
27 equal to the greater of two percent (2%) or the percentage increase in the Consumer Price Index of the
28 corresponding Maximum Special Tax in effect in the previous Fiscal Year.

1 **“Special Tax Services”** means the service(s) funded for Improvement Area A or Improvement Area B.

2
3 **“Special Tax Services for Improvement Area A”** means (i) Administration, inspection, and maintenance
4 of all storm water facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all
5 other NPDES/WQMP/BMP related devices and structures as approved and accepted by the CFD.
6 Administration includes, but is not limited to, quality control and assurance of inspections and maintenance,
7 general contract management, scheduling of inspections and maintenance, and general oversight of all
8 NPDES/WQMP/BMP operations. Inspection includes, but is not limited to, travel time, visual inspection
9 process and procedures for functionality, GPS location recording, assurance of proper vegetation,
10 functioning irrigation, and citing operational or structural deficiencies, erosion, trash, silt and sediment
11 build-up. Maintenance includes, but is not limited to, repair or replacement of any deficiencies noted during
12 inspection, weed control and abatement, trash removal, and healthy upkeep of required plant materials. (ii)
13 Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of
14 street lighting located within Improvement Area A.

15
16 **“Special Tax Services for Improvement Area B”** means (i) Administration, inspection, and maintenance
17 of all storm water facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all
18 other NPDES/WQMP/BMP related devices and structures as approved and accepted by the CFD.
19 Administration includes, but is not limited to, quality control and assurance of inspections and maintenance,
20 general contract management, scheduling of inspections and maintenance, and general oversight of all
21 NPDES/WQMP/BMP operations. Inspection includes, but is not limited to, travel time, visual inspection
22 process and procedures for functionality, GPS location recording, assurance of proper vegetation,
23 functioning irrigation, and citing operational or structural deficiencies, erosion, trash, silt and sediment
24 build-up. Maintenance includes, but is not limited to, repair or replacement of any deficiencies noted during
25 inspection, weed control and abatement, trash removal, and healthy upkeep of required plant materials. (ii)
26 Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of
27 street lighting located within Improvement Area B and the surrounding area of Improvement Area B. (iii)
28 Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of

1 traffic signal conditioned for Improvement Area B.

2

3 **“State”** means the State of California.

4

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

7

8 **“Taxable Property Owner’s Association Property”** means all Parcels of Property Owner’s Association
9 Property that satisfies both of the following conditions: (i) based on reference to the maps used during the
10 formation of the district, the Parcel was not anticipated to be Property Owner’s Association Property, as
11 determined by the Administrator, and (ii) if the Parcel were to be exempt from the Special Tax because it
12 is Property Owner’s Association Property, the County has determined that there would be a reduction in
13 Special Tax revenues that would create a deficit in funding the Special Tax Requirement.

14

15 **“Taxable Public Property”** means all Parcels of Public Property that satisfies both of the following
16 conditions: (i) based on reference to the maps used during the formation of the district, the Parcel was not
17 anticipated to be Public Property, as determined by the Administrator, and (ii) if the Parcel were to be
18 exempt from the Special Tax because it is Public Property, the County has determined that there would be
19 a reduction in Special Tax revenues that would create a deficit in funding the Special Tax Requirement.

20

21 **“Taxable Unit”** means either a Dwelling Unit(s) or an Acre. An Accessory Dwelling Unit on a Parcel
22 shall be considered a separate Taxable Unit for purposes of calculating the Special Tax.

23

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

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1 **B. ASSIGNMENT TO DEVELOPMENT CLASS**

2
3 Each Fiscal Year, commencing with Fiscal Year 2022-2023, all Parcels of Taxable Property within
4 Improvement Area A and Improvement Area B shall be classified as either Developed Property, Approved
5 Property, Taxable Property Owner’s Association Property, Taxable Public Property, or Undeveloped
6 Property, and subject to the levy of Special Taxes in accordance with this Rate and Method of
7 Apportionment as determined pursuant to Sections C. and D., below.

8
9 Parcels of Developed Property shall further be classified as Residential Property or Non-Residential
10 Property. Parcels of Residential Property shall further be classified as Single-Family Property or Multi-
11 family Residential Property.

12
13 **C. MAXIMUM SPECIAL TAX RATES**

14
15 **1. Developed Property**

16
17 The Maximum Special Tax that may be levied and escalated, as explained further in Section C.1.
18 (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 Improvement
20 Area A, and by reference to Table 2 for each Parcel in Improvement Area B.

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

Description	Taxable Unit Per	Maximum Special Tax Per Taxable Unit
Single-Family Property	D/U	\$536
Multi-family Residential Property	Acre	\$5,084
Non-Residential Property	Acre	\$5,084

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

Description	Taxable Unit Per	Maximum Special Tax Per Taxable Unit
Single-Family Property	D/U	\$390
Multi-family Residential Property	Acre	\$3,804
Non-Residential Property	Acre	\$3,804

(a) Increase in the Maximum Special Tax

On each July 1, the Maximum Special Tax identified in Tables 1 and Table 2 above, shall be increased annually, commencing July 1, 2022, by the amount equal to the greater of two percent

1 (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum
2 Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

3
4 (b) Multiple Development Classes

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

12
13 Once a Maximum Special Tax has been assigned to a Parcel of Developed Property, the Maximum
14 Special Tax shall not be reduced in future Fiscal Years regardless of changes in Development Class,
15 Square Footage, or Acreage, unless a reduction in the Maximum Special Tax is approved by the
16 Board for the entire CFD.

17
18 (c) Accessory Dwelling Unit(s)

19 Where an Accessory Dwelling Unit(s) is on the same Assessor Parcel Number as another Taxable
20 Unit, the Accessory Dwelling Unit(s) is considered a separate Taxable Unit that will be added to the
21 calculation of the Maximum Special
22 Tax for a Parcel.

23
24 **2. Approved Property**

25
26 The Maximum Special Tax for each Parcel of Approved Property shall be equal to the product of
27 the applicable Undeveloped Property Maximum Special Tax per Acre for the applicable
28 Improvement Area times the Acreage of such Parcel; provided, however, for a Parcel of Approved

1 Property that is expected to become Single-Family Property as reasonably determined by the
2 Administrator based on the Final Map for such Parcel, the Maximum Special Tax for such Parcel of
3 Approved Property shall be calculated pursuant to Section C.1., as if such Parcel were already
4 designated as Developed Property and classified as Single-Family Property within the applicable
5 Improvement Area.

6
7 The Maximum Special Tax for Approved Property shall be increased annually, commencing July
8 1, 2022, by the amount equal to the greater of two percent (2%) or up to the percentage increase in
9 the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous
10 Fiscal Year. at the sole discretion of the Administrator.

11
12 **3. Taxable Property Owner's Association Property and Taxable Public Property**

13
14 The Maximum Special Tax for each Parcel of Taxable Property Owner's Association Property or
15 Taxable Public Property shall be equal to the product of the applicable Undeveloped Property
16 Maximum Special Tax per Acre for the applicable Improvement Area times the Acreage of such
17 Parcel.

18
19 The Maximum Special Tax for Taxable Property Owner's Association Property and Taxable Public
20 Property shall be increased annually, commencing July 1, 2022, by the amount equal to the greater
21 of two percent (2%) or up to the percentage increase in the Consumer Price Index of the
22 corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of
23 the Administrator.

24
25 **4. Undeveloped Property**

26
27 The Maximum Special Tax that may be levied and escalated for each Parcel classified as
28 Undeveloped Property is shown in Table 3 for each Parcel in Improvement Area A and in Table 4

1 for each Parcel in Improvement Area B.

2
3 **Table 3**

4 **Maximum Special Tax for Undeveloped**
5 **Property for Fiscal Year 2021-2022**
6 **Improvement Area A**

7

Taxable Unit	Maximum Special Tax Per Taxable Unit
Acre	\$5,084

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9
10
11

12
13 **Table 4**

14 **Maximum Special Tax for Undeveloped**
15 **Property for Fiscal Year 2021-2022**
16 **Improvement Area B**

17

Taxable Unit	Maximum Special Tax Per Taxable Unit
Acre	\$3,804

18
19
20
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22

23 The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing
24 July 1, 2022, by the amount equal to the greater of two percent (2%) or up to the percentage increase
25 in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous
26 Fiscal Year at the sole discretion of the Administrator.

27
28

1 **5. Public Property and/or Property Owner's Association Property**

2
3 The Maximum Special Tax that may be levied and escalated for each Parcel classified as Property
4 Owner's Association Property and/or Public Property shall be \$0.00 per Acre for both Improvement
5 Area A and Improvement Area B. **There shall be no levy on Property Owner's Association**
6 **Property and/or Public Property.**

7
8 **D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

9
10 Commencing with Fiscal Year 2022-2023 and for each following Fiscal Year, the Administrator
11 shall levy the Special Tax in each Improvement Area on all Taxable Property until the amount of
12 Special Tax equals the Special Tax Requirement for each Improvement Area in accordance with the
13 following steps:

14
15 First: The Special Tax shall be levied Proportionately on each Parcel of Developed Property at up
16 to 100% of the applicable Maximum Special Tax as needed to satisfy the Special Tax Requirement
17 within each Improvement Area;

18
19 Second: If additional moneys are needed to satisfy the Special Tax Requirement for an
20 Improvement Area after the first step has been completed, the Special Tax shall be levied
21 Proportionately on each Parcel of Approved Property at up to 100% of the Maximum Special Tax
22 for Approved Property within each Improvement Area.

23
24 Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two
25 steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of
26 Taxable Property Owner's Associations Property up to 100% of the applicable Maximum Special
27 Tax for Taxable Property Owner's Association within each Improvement Area.

1 Fourth: If additional moneys are needed to satisfy the Special Tax requirement after the first three
2 steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of
3 Taxable Public Property at up to 100% of the applicable Maximum Special Tax for Taxable Public
4 Property within each Improvement Area.

5
6 Fifth: If additional moneys are needed to satisfy the Special Tax Requirement for an Improvement
7 Area after the first four steps have been completed, the Special Tax shall be levied Proportionately
8 on each Parcel of Undeveloped Property at up to 100% of the applicable Maximum Special Tax for
9 Undeveloped Property within each Improvement Area.

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

17
18 **E. EXEMPTIONS**

19
20 The CFD shall not levy Special Taxes on Property Owner's Association Property (except Taxable Property
21 Owner's Association Property) or Public Property (except Taxable Public Property) within the CFD.

22
23 **F. MANNER OF COLLECTION**

24
25 The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property
26 taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of
27 delinquency; provided, however, that the Administrator may directly bill the Special Tax, may collect
28 Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of

1 the CFD, and provided further that the CFD may covenant to foreclose and may actually foreclose on
2 Parcels having delinquent Special Taxes as permitted by the Act.

3
4 **G. APPEALS**

5
6 Any taxpayer may file a written appeal of the Special Tax on his/her Parcel(s) with the Administrator,
7 provided that the appellant is current in his/her payments of Special Taxes. During pendency of an appeal,
8 all Special Taxes must be paid on or before the payment due date established when the levy was made. The
9 appeal must specify the reasons why the appellant claims the Special

10
11 Tax is in error. The Administrator shall review the appeal, meet with the appellant if the Administrator
12 deems necessary, and advise the appellant of its determination. If the Administrator agrees with the
13 appellant, the Administrator shall grant a credit to eliminate or reduce future Special Taxes on the
14 appellant's Parcel(s). No refunds of previously paid Special Taxes shall be made.

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

18
19 **H. PREPAYMENT OF SPECIAL TAX**

20
21 The Special Tax may not be prepaid.

22
23 **I. TERM OF THE SPECIAL TAX**

24
25 The Special Tax shall be levied annually in perpetuity unless terminated earlier by the County.
26
27
28

CERTIFICATE OF MAILING


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

On March 9th, 2022, I mailed a copy of the following documents: Notice of Public Hearing to Landowners; Resolution No. 2022-064 and exhibits thereto by delivering a true copy thereof in a sealed, stamped, envelope(s) addressed as follows:

**KB Home Coastal, Inc.
36310 Inland Valley Drive
Wildomar, CA 92595**

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

Executed on March 14, 2022, at Riverside California.



Leni Zarate

CFD 22-1M (Los Olivos/Countryview)