

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



**ITEM: 3.33
(ID # 18542)**

MEETING DATE:

Tuesday, April 26, 2022

FROM : OFFICE OF ECONOMIC DEVELOPMENT:

SUBJECT: OFFICE OF ECONOMIC DEVELOPMENT: Community Facilities District No. 22-1M (Los Olivos/Countryview) of the County of Riverside; Adoption of Ordinance No. 972, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities District No. 22-1M (Los Olivos/Countryview) of the County of Riverside. District 3. [\$98,160 On-going Cost; 100% Community Facilities District No. 22-1M (Los Olivos/Countryview)]. (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. 972 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); and
2. Waive reading of and adopt Ordinance No. 972 authorizing the levy of a special tax within Community Facilities District No. 22-1M (Los Olivos/Countryview) of the County of Riverside; and
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. 972 pursuant to Government Code Section 25124.

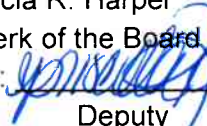
ACTION:Policy


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

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel seconded by Supervisor Jeffries and duly carried, IT WAS ORDERED that the above matter is approved as recommended and Ordinance 972 is adopted with waiver of the reading.

Ayes: Jeffries, Spiegel, Perez, and Hewitt
Nays: None
Absent: Washington
Date: April 26, 2022
xc: O.E.D., MC, COBAB, Recorder

Kecia R. Harper
Clerk of the Board
By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 98,160	\$ 0	\$ 98,160
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: 100% CFD 22-1M (Los Olivos / Countryview)			Budget Adjustment: No	
			For Fiscal Year: 2022-2023	

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).

KB Home Coastal Inc., the Developer of Tracts 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, with each Improvement Area, for the County of Riverside (County) to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD 22-1M (Los Olivos/Countryview) will encompass Tract 37294 (Improvement Area A) which includes 47 single family dwelling units and Tracts 29322 and 37533 (Improvement Area B) which includes 545 single family dwelling units.

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 stormwater facilities and BMPs, street lighting and traffic signal (including energy charges, operation, administrative maintenance, and costs) 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.

On March 1, 2022, the Board of Supervisors approved agenda item 3.26 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

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

applicable Improvement Areas to fund the service and maintenance functions requested by the Developer.

On April 5, 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 in the Improvement Areas. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2022-065, 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 April 12, 2021 (Agenda Item 3.17), the Board of Supervisors adopted Resolution No. 2022-066 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. 972 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. 972 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. 972
- Notice of Exemption
- Clerk of the Board Posting

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


Scott Bruckner 4/15/2022

SUMMARY OF ORDINANCE NO. 972
AN ORDINANCE OF THE COUNTY OF RIVERSIDE
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES
DISTRICT NO. 22-1M (LOS OLIVOS/COUNTRYVIEW) OF THE COUNTY OF RIVERSIDE

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 972 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), on March 1, 2022, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2022-064, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 22-1M (Los Olivos/Countryview) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized stormwater facilities and BMPs, street lighting and traffic signal services (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 972 authorizes the levy of special taxes to the applicable Improvement Areas within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on April 5, 2022, regarding the proposed levy of special taxes. Ordinance No. 972 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and to fund the cost of collecting and administering the special tax. Ordinance No. 972 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary *ad valorem* taxes and that the special taxes shall have the same lien priority and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 972 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 972. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 972 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

THE PRESS-ENTERPRISE

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

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

Publication(s): The Press-Enterprise

PROOF OF PUBLICATION OF

Ad Desc.: OWYXPK80U8DQNNVD6XWW-1 / ADOPTION OF
ORDINANCE NO 972

I am a citizen of the United States. I am over the age of eighteen years and not a party to or interested in the above entitled matter. I am an authorized representative of THE PRESS-ENTERPRISE, a newspaper in general circulation, printed and published daily in the County of Riverside, and which newspaper has been adjudicated a newspaper of general circulation by the Superior Court of the County of Riverside, State of California, under date of April 25, 1952, Case Number 54446, under date of March 29, 1957, Case Number 65673, under date of August 25, 1995, Case Number 267864, and under date of September 16, 2013, Case Number RIC 1309013; that the notice, of which the annexed is a printed copy, has been published in said newspaper in accordance with the instructions of the person(s) requesting publication, and not in any supplement thereof on the following dates, to wit:

04/30/2022

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

Date: April 30, 2022
At: Riverside, California



Legal Advertising Representative, The Press-Enterprise

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

Ad Number: 0011532992-03

P.O. Number: ADOPTION OF ORDINANCE NO. 972

Ad Copy:

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

SUMMARY OF ORDINANCE NO. 972 AN ORDINANCE OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 22-1M (LOS OLIVOS/COUNTRYVIEW) OF THE COUNTY OF RIVERSIDE

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 972 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), March 1, 2022 the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2022-064, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 22-1M (Los Olivos/Countryview) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized stormwater facilities and BMPs, street lighting and traffic signal 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.

Ordinance No. 972 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on April 5, 2022 regarding the proposed levy of special taxes. Ordinance No. 972 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and fund the cost of collecting and administering the special tax. Ordinance No. 972 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary ad valorem taxes and that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 972 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 972. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 972 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said County, held on April 26, 2022, the foregoing Ordinance was adopted by said Board by the following vote:

AYES: Jeffries, Spiegel, Perez, and Hewitt
NAYS: None
ABSENT: Washington

Kecia R. Harper, Clerk of the Board
By: Zuly Martinez, Board Assistant
The Press-Enterprise
Published: 4/30/22

OED
4/26/22
Item 3.33

COPY

ORDINANCE NO. 972

AN ORDINANCE OF THE COUNTY OF RIVERSIDE
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN
COMMUNITY FACILITIES DISTRICT NO. 22-1M (LOS OLIVOS/COUNTRYVIEW)
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 March 1, 2022, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside (the "County") adopted Resolution No. 2022-064 (the "Resolution of Intention"), stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 22-1M (Los Olivos/Countryview) 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 stormwater facilities and BMPs, street lighting and traffic signal 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 April 5, 2022 as the date for a public hearing to be held on the establishment of the District.

b. On April 5, 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. 2022-065 (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

APR 26 2022 3.33

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 April 5, 2022 on the propositions to levy a special
3 tax to applicable Improvement Areas within the District and to establish an appropriations limit for the
4 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 April 5, 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 authorized stormwater facilities and BMP's, street lighting and traffic signals services and to
4 pay expenses incidental thereto, so long as the special taxes are needed to fund such services; to replenish
5 the reserve fund for the District; to pay the costs of administering the District, and to pay the costs of
6 collecting and administering the special 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

1 of competent jurisdiction, the balance of this ordinance and the application of the special tax to the
2 remaining parcels within the District shall not be affected.

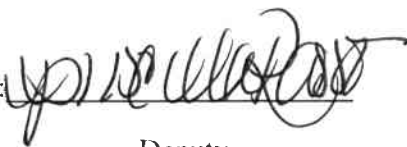
3 Section 7. EFFECTIVE DATE. This ordinance relating to the levy and collection of
4 special taxes in the District shall take effect immediately upon its passage in accordance with the provisions
5 of Section 25123(c) of the Government Code. The Chair of the Board of Supervisors shall sign this
6 ordinance,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

10 BOARD OF SUPERVISORS OF THE COUNTY
11 OF RIVERSIDE, STATE OF CALIFORNIA

12
13 By: 
14 Chair of the Board of Supervisors
15 **JEFF HEWITT**

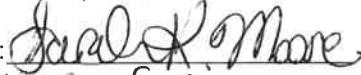
15 ATTEST:

16 CLERK OF THE BOARD:

17
18 By: 
19 Deputy
20 (SEAL)

22 APPROVED AS TO FORM

23 March 24, 2022

24 By: 
25 Signing for:
Darren Ziegler
26 Deputy County Counsel

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STATE OF CALIFORNIA)
)
COUNTY OF RIVERSIDE) **SS**

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said county held on April 26, 2022, the foregoing ordinance consisting of 7 Sections was adopted by the following vote:

AYES: Jeffries, Spiegel, Perez and Hewitt
NAYS: None
ABSENT: Washington

DATE: April 26, 2022

KECIA R. HARPER
Clerk of the Board
BY: 
Deputy

SEAL

Item 3.33

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

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

15
16 **A. DEFINITIONS**
17

18 The terms hereinafter set forth have the following meanings:
19

20 **“Accessory Dwelling Unit(s)”** means a residential unit of limited size, as defined in California Government
21 Code Section 65852.2 that shares an Assessor’s Parcel Number with Single-Family Property.
22

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

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21 “Assessor” means the Assessor of the County.

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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.

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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.

27
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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.

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28

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

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

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

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

15
16 **“Property Owner’s Association Property”** means all Parcels which have been conveyed, dedicated to, or
17 irrevocably offered for dedication to a home-owner’s association, condominium owner’s association or any
18 master or sub-association, prior to April 1st preceding the Fiscal Year in which the Special Tax is being
19 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 increase the Special Tax for Undeveloped
24 Property unless requested by the developer or the amount needed to fund the Special Tax Reserve Fund up
25 to the Special Tax Reserve Fund Requirement for Improvement Area A; (iii) pay Administrative Expenses;
26 (iv) pay any anticipated Special Tax delinquencies based on actual delinquencies from the prior Fiscal Year
27 outstanding at the time the annual Special Tax levy is determined; and (v) less a credit for funds available
28 to reduce the annual Special Tax levy at the sole discretion of the Administrator.

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

10
11 **“Special Tax Reserve Fund”** means a fund to be used for capital replacement and maintenance costs
12 related to the Special Tax Services for Improvement Area A or for the Special Tax Services for
13 Improvement Area B.

14
15 **“Special Tax Reserve Fund Requirement for Improvement Area A”** means an amount up to 150% of
16 the anticipated annual cost of Special Tax Services for Improvement Area A of \$9,870. The Special Tax
17 Reserve Fund Requirement for Improvement Area A shall be increased annually, commencing July 1, 2022,
18 by the amount equal to the greater of two percent (2%) or the percentage increase in the Consumer Price
19 Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year.

20
21 **“Special Tax Reserve Fund Requirement for Improvement Area B”** means an amount up to 150% of
22 the anticipated annual cost of Special Tax Services for Improvement Area B of \$88,290. The Special Tax
23 Reserve Fund Requirement for Improvement Area B shall be increased annually, commencing July 1, 2022,
24 by the amount equal to the greater of two percent (2%) or the percentage increase in the Consumer Price
25 Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year.

26
27 **“Special Tax Services”** means the service(s) funded for Improvement Area A or Improvement Area B.
28

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

13
14 **“Special Tax Services for Improvement Area B”** means (i) Administration, inspection, and maintenance
15 of all storm water facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all
16 other NPDES/WQMP/BMP related devices and structures as approved and accepted by the CFD.
17 Administration includes, but is not limited to, quality control and assurance of inspections and maintenance,
18 general contract management, scheduling of inspections and maintenance, and general oversight of all
19 NPDES/WQMP/BMP operations. Inspection includes, but is not limited to, travel time, visual inspection
20 process and procedures for functionality, GPS location recording, assurance of proper vegetation,
21 functioning irrigation, and citing operational or structural deficiencies, erosion, trash, silt and sediment
22 build-up. Maintenance includes, but is not limited to, repair or replacement of any deficiencies noted during
23 inspection, weed control and abatement, trash removal, and healthy upkeep of required plant materials. (ii)
24 Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of
25 street lighting located within Improvement Area B and the surrounding area of Improvement Area B. (iii)
26 Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of
27 traffic signal conditioned for Improvement Area B.

1 “State” means the State of California.

2
3 “Taxable Property” means all Parcels within the boundary of the CFD pursuant to the Boundary Map
4 which are not exempt from the Special Tax pursuant to Section E., below.

5
6 “Taxable Property Owner’s Association Property” means all Parcels of Property Owner’s Association
7 Property that satisfies both of the following conditions: (i) based on reference to the maps used during the
8 formation of the district, the Parcel was not anticipated to be Property Owner’s Association Property, as
9 determined by the Administrator, and (ii) if the Parcel were to be exempt from the Special Tax because it
10 is Property Owner’s Association Property, the County has determined that there would be a reduction in
11 Special Tax revenues that would create a deficit in funding the Special Tax Requirement.

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

18
19 “Taxable Unit” means either a Dwelling Unit(s) or an Acre. An Accessory Dwelling Unit on a Parcel
20 shall be considered a separate Taxable Unit for purposes of calculating the Special Tax.

21
22 “Undeveloped Property” means all Parcels of Taxable Property not classified as Developed Property,
23 Approved Property, Taxable Property Owner’s Association Property or Taxable Public Property.

24
25 **B. ASSIGNMENT TO DEVELOPMENT CLASS**

26
27 Each Fiscal Year, commencing with Fiscal Year 2022-2023, all Parcels of Taxable Property within
28 Improvement Area A and Improvement Area B shall be classified as either Developed Property, Approved

1 Property, Taxable Property Owner's Association Property, Taxable Public Property, or Undeveloped
2 Property, and subject to the levy of Special Taxes in accordance with this Rate and Method of
3 Apportionment as determined pursuant to Sections C. and D., below.

4
5 Parcels of Developed Property shall further be classified as Residential Property or Non-Residential
6 Property. Parcels of Residential Property shall further be classified as Single-Family Property or Multi-
7 family Residential Property.

8
9 **C. MAXIMUM SPECIAL TAX RATES**

10
11 **1. Developed Property**

12
13 The Maximum Special Tax that may be levied and escalated, as explained further in Section C.1.
14 (a) below, in each Fiscal Year for each Parcel classified as
15 Developed Property shall be determined by reference to Table 1 for each Parcel in Improvement
16 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	\$210
Multi-family Residential Property	Acre	\$1,994
Non-Residential Property	Acre	\$1,994

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	\$162
Multi-family Residential Property	Acre	\$1,572
Non-Residential Property	Acre	\$1,572

1 (a) Increase in the Maximum Special Tax

2
3 On each July 1, the Maximum Special Tax identified in Tables 1 and Table 2 above, shall be
4 increased annually, commencing July 1, 2022, by the amount equal to the greater of two percent
5 (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum
6 Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

7
8 (b) Multiple Development Classes

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

17
18 Once a Maximum Special Tax has been assigned to a Parcel of Developed Property, the Maximum
19 Special Tax shall not be reduced in future Fiscal Years regardless of changes in Development Class,
20 Square Footage, or Acreage, unless a reduction in the Maximum Special Tax is approved by the
21 Board for the entire CFD.

22
23 (c) Accessory Dwelling Unit(s)

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

27
28

1 **2. Approved Property**

2
3 The Maximum Special Tax for each Parcel of Approved Property shall be equal to the product of
4 the applicable Undeveloped Property Maximum Special Tax per Acre for the applicable
5 Improvement Area times the Acreage of such Parcel; provided, however, for a Parcel of Approved
6 Property that is expected to become Single-Family Property as reasonably determined by the
7 Administrator based on the Final Map for such Parcel, the Maximum Special Tax for such Parcel of
8 Approved Property shall be calculated pursuant to Section C.1., as if such Parcel were already
9 designated as Developed Property and classified as Single-Family Property within the applicable
10 Improvement Area.

11
12 The Maximum Special Tax for Approved Property shall be increased annually, commencing July
13 1, 2022, by the amount equal to the greater of two percent (2%) or up to the percentage increase in
14 the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous
15 Fiscal Year. at the sole discretion of the Administrator.

16
17 **3. Taxable Property Owner's Association Property and Taxable Public Property**

18
19 The Maximum Special Tax for each Parcel of Taxable Property Owner's Association Property or
20 Taxable Public Property shall be equal to the product of the applicable Undeveloped Property
21 Maximum Special Tax per Acre for the applicable Improvement Area times the Acreage of such
22 Parcel.

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

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4. Undeveloped Property

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

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

Taxable Unit	Maximum Special Tax Per Taxable Unit
Acre	\$1,994

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	\$1,572

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

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.
28

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

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

17
18 **H. PREPAYMENT OF SPECIAL TAX**

19
20 The Special Tax may not be prepaid.

21
22 **I. TERM OF THE SPECIAL TAX**

23
24 The Special Tax shall be levied annually in perpetuity unless terminated earlier by the County.
25
26
27
28

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.

4/29/22
Date

PR
Initial

NOTICE OF EXEMPTION

March 14, 2022

Project Name: Office of Economic Development, Community Facilities District (CFD) No. 22-1M Los Olivos/Countryview) of the County of Riverside; Adoption of Ordinance No. 972, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within the Los Olivos/Countryview CFD

Project Number: ED99122013

Project Location: Community Facilities District No. 22-1M (Los Olivos/Countryview) 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. KB Home Coastal, Inc., is the Developer of Tracts 37294 (Improvement Area A) and Tracts 29322 and 37533 (Improvement Area B) and 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. 22-1M (Los Olivos/Countryview) will encompass the Tract 37294 which includes 47 single-family dwelling units and Tracts 29322 and 37533, which includes 545 single-family dwelling units. 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 stormwater facilities and BMPs, street lighting and traffic signal (including energy charges, operation, administrative maintenance, and costs within the boundaries of the CFD.

On March 1, 2022, the Board of Supervisors adopted Resolution 2022-064, 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 Los Olivos/Countryview in order to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance and service activities.

APR 26 2022 3.33

RIVERSIDE COUNTY CLERK & RECORDER

**AUTHORIZATION
TO BILL
BY JOURNAL VOUCHER**

Project Name: Los Olivos/Countryview Community Facilities District Ordinance No. 972,
Authorizing the Levy of a Special Tax Within the 22-1M District, County of
Riverside

Accounting String: 537180-23010-915202- ED99122013

DATE: March 14, 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: Mari Montes, Office of Economic Development

-TO BE FILLED IN BY COUNTY CLERK-

ACCEPTED BY: -

DATE: -

RECEIPT # (S) -

On April 5, 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. 2022-065, 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, establishing an appropriations limit for the CFD; and designating the election official for such matters.

On April 12, 2022, the Board of Supervisors adopted Resolution No. 2022-066 declaring the results of the election regarding the proposed special tax and finding that 100 percent of the votes cast were in favor of the levy of the special tax. In addition, the Board introduced Riverside County Ordinance No. 972, authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters.

Riverside County Ordinance No. 972, which authorizes the levy of a special tax within the Los Olivos/Countryview 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. 972.

Name of Public Agency Approving Project: County of Riverside

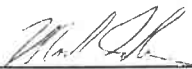
Name of Person or Agency Carrying Out Project: County of Riverside Office of Economic Development

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 Los Olivos/Countryview 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 Los Olivos/Countryview 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 Los Olivos/Countryview 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 47 single-family dwelling units in Tract 37294 and 545 single-family dwelling units in Tracts 29322 and 37533, which is the Los Olivos/Countryview 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 Los Olivos/Countryview CFD. The maintenance within the Los Olivos/Countryview 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 Los Olivos/Countryview CFD will not result in any direct or indirect physical environmental impacts. The use and operation of the Los Olivos/Countryview 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 Los Olivos/Countryview 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

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

Date: March 14, 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 #: ED99122013
Los Olivos/Countryview Community Facilities District (CFD) Ordinance No.
972, Authorizing the Levy of a Special Tax Within the CFD 22-1M 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.**

Attachment

cc: file