

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



ITEM: 3.13
(ID # 18879)

MEETING DATE:

Tuesday, May 10, 2022

FROM : OFFICE OF ECONOMIC DEVELOPMENT:

SUBJECT: OFFICE OF ECONOMIC DEVELOPMENT: Community Facilities District No. 21-3M (Eagle Vista / Lake Ranch) of the County of Riverside; Adoption of Ordinance NO. 971, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities District No. 21-3M (Eagle Vista / Lake Ranch) of the County of Riverside. Districts 1 and 3. [\$53,562 On-going Cost; 100% Community Facilities District No. 21-3M (Eagle Vista / Lake Ranch)]. (Clerk to file Notice of Exemption; Clerk to Publish and Post) (CEQA Exempt)

RECOMMENDED MOTION: That the Board of Supervisors:

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

ACTION:Policy

Suzanne Holland
Suzanne Holland, Director of Office of Economic Development

4/19/2022

Ronak Patel
Ronak Patel, Deputy County Counsel

4/27/2022

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Washington seconded by Supervisor Jeffries and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended and Ordinance 971 is adopted with waiver of the reading.

Ayes: Jeffries, Spiegel, Washington, Perez, and Hewitt
Nays: None
Absent: None
Date: May 10, 2022
xc: O.E.D., COBAB, Recorder, MC

Kecia R. Harper
Clerk of the Board
By: *[Signature]*
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 | \$ 53,562 | \$ 0 | \$ 53,562 |
| NET COUNTY COST | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| SOURCE OF FUNDS: 100% CFD 21-3M (Eagle Vista/Lake Ranch) | | | Budget Adjustment: N/A | |
| | | | For Fiscal Year: 22-23 | |

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

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

Pulte Home Company, LLC., the Developer of Tracts 31700-F, 31700-1 and 33303 (Improvement Area A), and Tract 36730 (Improvement Area B), have petitioned that 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 proposed district. The boundaries of CFD 21-3M (Eagle Vista / Lake Ranch) will encompass Tract Map No's. 31700-F, 31700-1 and 33303 (Improvement Area A) which includes 74 single family dwelling units and Tract Map No. 36730 (Improvement Area B) which includes 272 single family dwelling units, none of which are currently occupied.

As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the Improvement Areas of the CFD to fund the costs associated with (i) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting, (ii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal, (iii) Landscaping improvements that may include, but are not limited to, turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, masonry walls or other fencing and graffiti abatement within the designated boundaries of the CFD.

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

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

On February 8, 2022, the County of Riverside Board of Supervisors approved agenda item 3.17 Resolution No. 2022-047, a resolution of intention as the initial step for forming the CFD and declared the intention of the Board of Supervisors as required by the Mello-Roos Act of 1982 to levy a special tax to applicable Improvement Areas to fund the service and maintenance functions requested by the Developer.

On March 22, 2022, the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the special tax in the Improvement Areas. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2022-048, the Resolution of Formation of the CFD, which also authorized the levy of a special tax in the Improvement Areas within the CFD subject to voter approval during a duly called election held that same day.

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

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

County Counsel has approved the ordinance as to form.

Impact on Residents and Businesses

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

ATTACHMENTS:

- Riverside County Ordinance No. 971
- Notice of Exemption

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

- Summary of Ordinance No. 971


Scott Bruckner 4/30/2022

SCHEDULE A
Office of Economic Development
Budget Adjustment
Fiscal Year 2021/2022

Increase estimated revenue:

| | | |
|-------------------------|------------------------------|-----------|
| 21735-1901000000-763520 | Fed-American Rescue Plan Act | \$450,000 |
|-------------------------|------------------------------|-----------|

Increase appropriations:

| | | |
|-------------------------|----------------------|-----------|
| 21735-1901000000-528500 | Project Cost Expense | \$450,000 |
|-------------------------|----------------------|-----------|

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

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 971 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

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

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

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.

05/13/22
Date

PRJ
Initial

NOTICE OF EXEMPTION

March 22, 2022

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

Project Number: ED99122003

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


Description of Project: On January 27, 2015, the Board of Supervisors revised Board Policy B-12 entitled “Land Secured Financing Districts” to include “Service and Maintenance CFDs” to fund the ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD). As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with services for authorized stormwater facilities and BMPs, street lighting and traffic signal services. The special tax is levied according to a Rate and Method of Apportionment which is developed with respect to the specific features of the particular development within the District and which is approved by the eligible voters and later adopted by ordinance. The special tax levy is annually placed on the tax roll for each Assessor Parcel Number noted in the CFD Boundary Map. Pulte Home Company, LLC., the Developer of Tracts 31700-F, 31700-1 and 33303 (Improvement Area A), and Tract 36730 (Improvement Area B) petitioned the Riverside County Office of Economic Development to assist them in forming a CFD to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 21-3M (Eagle Vista/Lake Ranch) will encompass Tract Map No’s. 31700-F, 31700-1 and 33303 (Improvement Area A) which includes 74 single family dwelling units and Tract Map No. 36730 (Improvement Area B) which includes 272 single family dwelling units, none of which are currently occupied. As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with with i) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting. (ii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal. (iii) Landscaping improvements that may include, but are not limited to, turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, masonry walls or other fencing and graffiti abatement within the designated boundaries of the CFD.

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

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

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

Signed:  **Date:** 3-22-2022
Mike Sullivan, Senior Environmental Planner
Senior Environmental Planner, County of Riverside

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

Date: March 22, 2022

To: Kiyomi Moore/Josefina Castillo, Office of the County Clerk

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

**Subject: County of Riverside Office of Economic Development Project #: ED99122003
Eagle Vista/Lake Ranch Community Facilities District (CFD) Ordinance No.
971, Authorizing the Levy of a Special Tax Within the CFD 21-3M District,
County of Riverside**

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

After posting, please return the document to:

Mail Stop #2600

Attention: Mike Sullivan, Senior Environmental Planner,

County of Riverside

3133 Mission Inn Avenue, Riverside, CA 92507

**If you have any questions, please contact Mike Sullivan at 955-8009 or email
at msullivan@rivco.org.**

Attachment

cc: file

COPY

ORDINANCE NO. 971

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

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

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

a. Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, (the "Act"), commencing with Section 53311 of the California Government Code (the "Government Code"), on February 8, 2022, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside (the "County") adopted Resolution No. 2022-047 (the "Resolution of Intention"), stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 21-3M (Eagle Vista / Lake Ranch) of the County of Riverside (the "District"), and to authorize the levy of special taxes to applicable Improvement Areas to fund, pay for, and finance authorized street lighting, traffic signal, and landscaping services (as specified and reflected in the Resolution of Intention, the Resolution of Formation, and the Rate and Method of Apportionment of Special Tax) (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services, and setting March 22, 2022 as the date for a public hearing to be held on the establishment of the District.

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

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

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

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

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

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

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


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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 May 10, 2022, the foregoing ordinance consisting of 7 Sections was adopted by the following vote:

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

DATE: May 10, 2022

KECIA R. HARPER
Clerk of the Board
BY: 
Deputy

SEAL

Item 3.13

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

5
6 A Special Tax (all capitalized terms are defined in Section A. Definitions, below) shall be
7 applicable to each Parcel of Taxable Property located within the boundaries of Community
8 Facilities District (CFD) 21-3M (Eagle Vista / Lake Ranch). The amount of Special Tax to be levied
9 on each Parcel in each Improvement Area in each Fiscal Year, commencing in Fiscal Year 2022-
10 2023 shall be determined by the Riverside County Board of Supervisors, acting in its capacity as
11 the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections
12 B., C., and D., below. All of the real property within the CFD, unless exempted by law or by the
13 provisions of Section E., below, shall be taxed for the purposes, to the extent, and in the manner
14 herein provided.

15
16 **A. DEFINITIONS**

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

19
20 **"Acre"** or **"Acreage"** means the land area of a Parcel as indicated on the most recent Assessor's
21 Parcel Map, or if the land area is not shown on the Assessor's Parcel Map, the land area shown
22 on the applicable Final Map, condominium plan, or other recorded County map or the land area
23 calculated to the reasonable satisfaction of the Administrator using the boundaries set forth on
24 such map or plan. The square footage of a Parcel is equal to the Acreage of such Parcel multiplied
25 by 43,560.

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

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

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

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

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

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

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

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

28

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

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

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

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

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

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

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

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

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

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

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

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

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

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

12
13 **C. MAXIMUM SPECIAL TAX**

14
15 **1. Developed Property**

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

1 (a) Increase in the Maximum Special Tax

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

8
9 (b) Multiple Land Use Classes

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

19
20 **2. Approved Property**

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

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

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

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

4. Public Property and/or Property Owners Association Property

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

1 **E. EXEMPTIONS**

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

6 **F. MANNER OF COLLECTION**

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

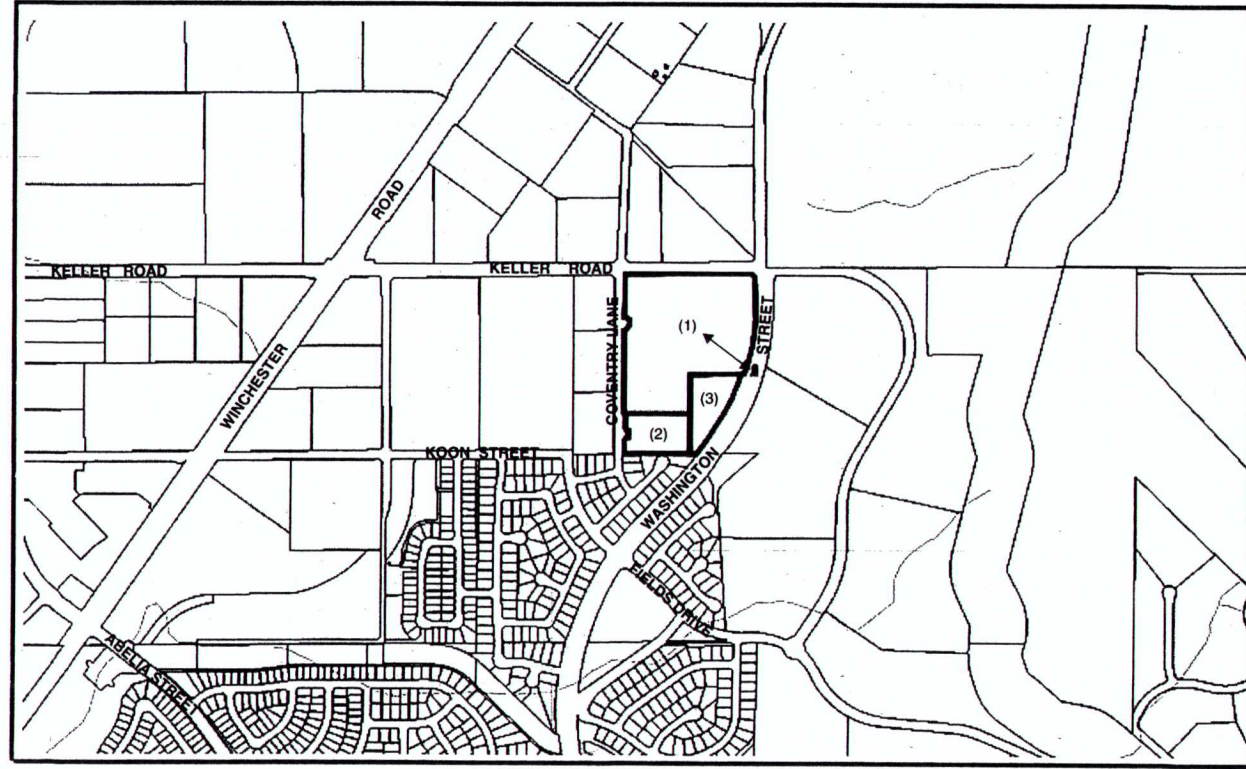
17 **G. APPEALS**

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

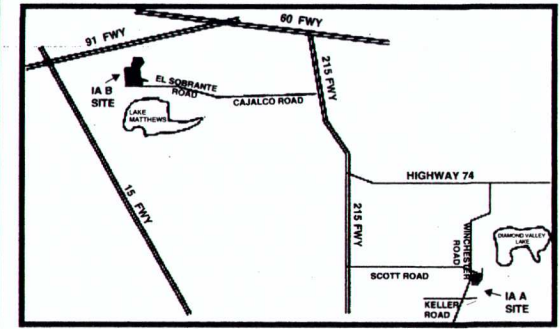
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**PROPOSED BOUNDARY
COMMUNITY FACILITIES DISTRICT 21-3M (EAGLE VISTA/LAKE RANCH)
IMPROVEMENT AREA A
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
SEC. 28, T. 6S., R. 2W**



VICINITY MAP



Legend

Proposed Boundary

ASSESSOR PARCEL NUMBERS LOCATED
WITHIN PROPOSED BOUNDARIES OF
CFD 21-3M (EAGLE VISTA/LAKE RANCH)
IMPROVEMENT AREA A
AS OF FISCAL YEAR 2021-2022:

- (1) 476010052-5
- (2) 476010051-4
- (3) 476010053-6

REFERENCE IS HEREBY MADE TO THE ASSESSOR
MAPS OF THE COUNTY OF RIVERSIDE, FOR FISCAL
YEAR 2021-2022, FOR AN EXACT DESCRIPTION OF
THE LINES AND DIMENSIONS OF EACH LOT/PARCEL.

FILED IN THE OFFICE OF THE COUNTY CLERK OF RIVERSIDE,
STATE OF CALIFORNIA THIS 8th DAY OF February, 2022.
Renee R. Hayer
CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE

RECORDED THIS 10th DAY OF February, 2022.
AT THE HOUR OF 10:51 O'CLOCK A.M IN BOOK 98 OF MAPS OF
ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 30-31
IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF
RIVERSIDE, STATE OF CALIFORNIA.
FEE \$ 11 DOCUMENT NO. 2022-0069460

PETER ALDANA, RIVERSIDE COUNTY ASSESSOR-CLERK-RECORDER
Maria V. Sule
DEPUTY

Prepared By:
**COUNTY OF RIVERSIDE
OFFICE OF ECONOMIC DEVELOPMENT**
3403 Tenth Street, Ste. 400 Riverside, CA 92501
951-955-8916 Phone

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED
BOUNDARIES OF COMMUNITY FACILITIES DISTRICT 21-3M (EAGLE
VISTA/LAKE RANCH) IMPROVEMENT AREA A OF THE COUNTY OF
RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF
SUPERVISORS AT A REGULAR MEETING THEREOF, HELD ON THE 8th
DAY OF February, 2022, BY ITS RESOLUTION NO. 2022-047
Sue Maxwell (deputy)
CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE



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.: NOZD51YQZDLINPFKDJMC-1 / ADOPTION OF ORDINANCE NO 971 (RFPIIR)

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:

05/19/2022

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

Date: May 19, 2022
At: Riverside, California



Legal Advertising Representative, The Press-Enterprise

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

Ad Number: 0011536825-03

P.O. Number: ADOPTION OF ORDINANCE NO. 971 (REPUB)

Ad Copy:

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

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

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 971 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

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

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

J. Hewitt, Chair of the Board

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said County, held on **May 10, 2022**, the foregoing Ordinance was adopted by said Board by the following vote:

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

Kecia R. Harper, Clerk of the Board
By: Zuly Martinez, Board Assistant
The Press-Enterprise
Published: 5/19/22

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.: 8ZINCVBAX4TVFG4SCRLW-1 / NOI - Summary of Ordinance No. 971 (RFPIIR)

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:

05/04/2022

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

Date: May 04, 2022
At: Riverside, California



Legal Advertising Representative, The Press-Enterprise

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

Ad Number: 0011531345-03

P.O. Number: NOI - Summary of Ordinance No. 971 (REPUB)

Ad Copy:

RIVERSIDE COUNTY BOARD OF SUPERVISORS

NOTICE IS HEREBY GIVEN that a public meeting at which all interested persons will be heard, will be held before the Board of Supervisors of Riverside County, California, on the 1st Floor Board Chambers, County Administrative Center, 4080 Lemon Street, Riverside, on **Tuesday, May 10, 2022 at 9:30 a.m.**, or as soon as possible thereafter, to consider adoption of the following Ordinance:

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

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

Please send all written correspondence to: Clerk of the Board, 4080 Lemon Street, 1st Floor, Post Office Box 1147, Riverside, CA 92502-1147 or email cob@rivco.org.

Alternative formats available upon request to individuals with disabilities. If you require reasonable accommodation, please contact Clerk of the Board at (951) 955-1069, at least 72 hours prior to the meeting.

Dated: April 19, 2022
Kecia R. Harper, Clerk of the Board
By: Zuly Martinez, Board Assistant
The Press-Enterprise
Published: 5/4/22