

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



ITEM: 19.1
(ID # 18747)

MEETING DATE:
Tuesday, May 10, 2022

FROM : OFFICE OF ECONOMIC DEVELOPMENT:

SUBJECT: OFFICE OF ECONOMIC DEVELOPMENT: Public Hearing amending the Rate and Method of Apportionment of Special Tax for Community Facilities District No. 20-2M (Prairie Crossing) Improvement Area B of the County of Riverside, Adopt Resolution Amending and Restating the Rate and Method of Apportionment, and Receive and File CFD Documents. District 3. [\$50,181 On-going cost - CFD 20-2M (Prairie Crossing) Improvement Area B -100%] (CEQA Exempt)

RECOMMENDED MOTION: That the Board of Supervisors:

1. With regard to Amending and Restating the Rate and Method of Apportionment of Special Tax for Community Facilities District No. 20-2M (Prairie Crossing) Improvement Area B of the County of Riverside, conduct a public hearing to receive public comments and conduct a majority protest proceeding; and, after closing the public hearing; and
2. Adopt Resolution No. 2022-086, a Resolution of the Board of Supervisors of the County of Riverside Amending and Restating the Rate and Method of Apportionment of Special Tax for Community Facilities District No. 20-2M (Prairie Crossing) Improvement Area B of the County of Riverside, Amending the Levy of Special Tax within Said District to Pay for Certain Stormwater Facilities and BMPs, Street Lighting and Traffic Signal Maintenance Services; Calling a Special Election to Submit to the Respective Qualified Voters the Question of Amending the Levy of Special Tax and maintaining the Appropriations Limit for Said District; and Designating the Election Official for Such Matters.

ACTION:


Suzanne Holland, Director of Office of Economic Development 4/11/2022

MINUTES OF THE BOARD OF SUPERVISORS

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

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

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	\$50,181	\$ 0	\$ 50,181
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: CFD 20-2M (Prairie Crossing) Improvement Area B (100%)			Budget Adjustment: No	
			For Fiscal Year: 22/23	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

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

SR Conestoga LLC., the Developer of Tract 31633 (Improvement Area B), have petitioned that the Riverside County Office of Economic Development include their property within the proposed district to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD 20-2M (Prairie Crossing) Improvement Area B encompasses the entire Tract Map No. 31633, which is projected to include 129 assessable 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, Improvement Area B, to fund the costs associated with (i) the administration, inspection, and maintenance of all stormwater facilities and BMPs, including water quality basins, fossil filters, basin forebays and all other NPDES/WQMP/BMP-related devices and structures as approved and accepted by the CFD. Administration includes, but is not limited to, quality control and assurance of inspections and maintenance, general contract management, scheduling of inspections and maintenance, and general oversight of all NPDES/WQMP/BMP operations. Inspection includes, but is not limited to, travel time, visual inspection process and procedures for functionality, GPS location recording, assurance of proper vegetation, functioning irrigation, and citing operational or structural deficiencies, erosion, trash, silt, and sediment build-up. Maintenance includes, but is not limited to, repair or replacement of any deficiencies noted during inspection, weed control and abatement, trash removal, and healthy upkeep of required plant materials. (ii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal.

On January 12, 2021 (Agenda Item 3.6), the County of Riverside Board of Supervisors approved Resolution No. 2021-016, 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 2, 2021 (Agenda Item 19.2), the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning

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

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. 2021-019, 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 9, 2021 (Agenda Item 3.6), the Board of Supervisors adopted Resolution No. 2021-020 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. 964 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters.

On March 23, 2021 (Agenda Item 3.7), the Board of Supervisors adopted Ordinance No. 964, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities District No. 20-2M (Prairie Crossing).

On August 18, 2021, SR Conestoga LLC, granted to DR Horton Los Angeles Holding Company, Inc., a California Corporation (Developer), all right, title, and interest in and to the real property of Tract Map No. 31633. DR Horton Los Angeles Holding Company, Inc., a California Corporation, petitioned that the Riverside County Office of Economic Development assist them in Amending and Restating the Rate and Method of Apportionment to cover additional costs associated with the maintenance of public improvements within the district. DR Horton Los Angeles Holding Company, Inc., a California Corporation owns 100% of the area subject to the Special Tax Rate. The boundaries of CFD No. 20-2M (Prairie Crossing Improvement Area B) encompasses the entire Tract Map No. 31633, which is projected to include 129 assessable single-family dwelling units. The proposed amendment includes increasing the Special Tax Rate beginning Fiscal Year 2022-2023.

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

On April 5, 2022, (Agenda Item 3.18) the Board of Supervisors adopted Resolution No. 2022-085 declaring its Intention to Consider Amending and Restating the Rate and Method of Apportionment of Special Tax for Community Facilities District 20-2M (Prairie Crossing) Improvement Area B and to Authorize the Levy of Special Taxes and Setting a Date and Time for a Public Hearing.

Approval of proposed Resolution No. 2022-086 by the Board of Supervisors is the amendment of the Rate and Method of Apportionment of Special Tax for CFD 20-2M (Prairie Crossing) Improvement Area B, and declares the intention of the Board of Supervisors, as required by the Mello-Roos Community Facilities Act of 1982, to levy a special tax to fund the service and maintenance functions requested by the Developer. The Resolution also requires the Board of Supervisors to hold a public hearing and submit the change proceedings of CFD 20-2M (Prairie Crossing) Improvement Area B to the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

Reference

The CFD Amended and Restated Rate and Method of Apportionment (RMA) is consistent with

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

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

Impact on Residents and Businesses

Only the parcels with Assessor Parcel Numbers within the proposed boundaries of the CFD which are represented by the proposed Boundary Map (inclusive of Tract Map No. 31633; Improvement Area B) are impacted by the proposed special taxes. By setting up special taxes for each Improvement Area for the maintenance of certain infrastructure required by the development, the County requires that the development pay for its maintenance impact, rather than the obligation falling upon public funding sources. By specifically collecting and using the special tax revenue within the boundary of the proposed CFD, there is a financial mechanism in place to ensure the infrastructure is maintained. This CFD does not propose to fund the repayment of any bonds or bond obligations and is solely for the purposes of funding the service and maintenance of Developer-installed and County-required infrastructure, particularly stormwater facilities and BMPs, street lighting and traffic signal. The Developer shall, and is obligated to, provide disclosure statements to potential buyers which outline the associated tax rate of a new home.

SUPPLEMENTAL:

Additional Fiscal Information

The amended budget for Improvement Area B, of \$50,181 for fiscal year 2022-2023, will result in a special tax of \$389 per taxable parcel, pursuant to the Amended and Restated Rate and Method of Apportionment. The annual special tax, for Improvement Area B, shall be increased by the minimum of 2%, or a maximum of 6%, or by the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (CPI U), as it stands as of March of each year over the base index for March of 2021.

ATTACHMENTS:

- Recorded CFD Boundary Map (reference only)
- Resolution No. 2022-086
- CFD Report
- Certificate of Registrar of Voters
- Signed Concurrence of Election Official

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


Scott Bruckner 4/30/2022

CERTIFICATE OF MAILING

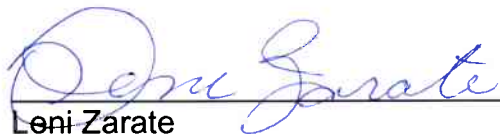
I, the undersigned, say that I am a citizen of the United States and am employed in the County of Riverside, am over the age of 18 years; and that I am readily familiar with this offices' practice of collection and processing correspondence for mailing. My business address is the Office of Economic Development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

On April 6, 2022, The developer picked up the following documents: Notice of Public Hearing to Landowners; Resolution No. 2022-085 and exhibits thereto by delivering a true copy thereof in a sealed envelope(s) addressed as follows:

**D.R. Horton Los Angeles Holding Company, Inc.
2280 Wardlow Circle, Ste. 100
Corona, CA 92878**

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

Executed on April 7, 2022, at Riverside California.



Leni Zarate

CFD 20-2M Improvement Area B (Prairie Crossing)

2 RESOLUTION NO. 2022-086

3

4 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE OF

5 INTENTION TO AMEND THE RATE AND METHOD OF APPORTIOMENT FOR COMMUNITY

6 FACILITIES DISTRICT NO. 20-2M (PRAIRIE CROSSING) IMPROVEMENT AREA B OF THE

7 COUNTY OF RIVERSIDE, AMENDING THE LEVY OF A SPECIAL TAX WITHIN

8 IMPROVEMENT AREA B WITHIN SAID DISTRICT TO PAY FOR CERTAIN STORMWATER

9 FACILITIES AND BMPs, STREET LIGHTING AND TRAFFIC SIGNAL MAINTENANCE

10 SERVICES; CALLING A SPECIAL ELECTION TO SUBMIT TO THE RESPECTIVE QUALIFIED

11 VOTERS THE QUESTION OF AMENDING THE LEVY OF A SPECIAL TAX AND MAINTAINING

12 THE APPROPRIATIONS LIMIT FOR SAID DISTRICT; AND DESIGNATING THE ELECTION

13 OFFICIAL FOR SUCH MATTERS

14

15 **WHEREAS**, on April 5, 2022, the Board of Supervisors (the "Board of Supervisors") of the County

16 of Riverside (the "County"), pursuant to the Mello-Roos Community Facilities Act of 1982 (the "Act"),

17 commencing with Section 53311 of the California Government Code (the "Government Code"), adopted

18 Resolution No. 2022-085 (the "Resolution of Intention"), stating its intention to amend and restate the Rate

19 and Method of Apportionment of Special Tax for the community facilities district, proposed to be named

20 Community Facilities District No. 20-2M (Prairie Crossing) Improvement Area B of the County of

21 Riverside (the "Community Facilities District"), and to authorize the levy of special taxes within

22 Improvement Area B to finance certain authorized services and setting May 10, 2022 as the date for a public

23 hearing to be held for the Community Facilities District;

24 **WHEREAS**, Section 53322 of the Government Code requires publication of the notice of the

25 hearing at least seven (7) days prior to the date of the hearing;

26 **WHEREAS**, Section 53322.4 of the Government Code permits, but does not require, mailing of the

27 notice of the hearing to each registered voter and landowner within the proposed district;

28 **WHEREAS**, notice of such public hearing was timely published in *The Press-Enterprise*, a

MAY 10 2022 10.1

FORM APPROVED COUNTY COUNSEL
 BY: D-CZ
 DARREN C. ZIEGLER
 DATE 4/27/22

1 newspaper of general circulation published in the area of the proposed district, as required by Section 53322
2 of the Government Code;

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

6 **WHEREAS**, on this date, the Board of Supervisors conducted and closed said public hearing to
7 consider the proposed Community Facilities District, amend the levy of a special tax of the Community
8 Facilities District within Improvement Area B and maintain the appropriations limit previously approved
9 on March 2, 2021;

10 **WHEREAS**, any and all persons interested, including all taxpayers, property owners and registered
11 voters of the proposed Community Facilities District within Improvement Area B, were given an
12 opportunity to appear and be heard at said public hearing and a full hearing was held;

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

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

23 **WHEREAS**, at said public hearing, evidence was presented to the Board of Supervisors on the
24 matters before it, and the Board of Supervisors at the conclusion of the hearing was fully advised as to all
25 matters relating to amending and restating the Rate and Method of Apportionment of the Community
26 Facilities District within Improvement Area B and the furnishing of specified types of services;

27 **WHEREAS**, written protests against amending and restating the Rate and method of
28 Apportionment of the Community Facilities District within Improvement Area B the furnishing of any

1 specified type or types of authorized services within the Community Facilities District or the levying of any
2 specified special tax were not made or filed at or before the hearing by 50% or more of the registered voters,
3 or six registered voters, whichever is more, residing within the territory proposed to be included in the
4 Community Facilities District within Improvement Area B or by the owners of one-half or more of the area
5 of land in the territory proposed to be included in the Community Facilities District and not exempt from
6 the special tax;

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

11 **WHEREAS**, on the basis of all of the foregoing, the Board of Supervisors has determined at this
12 time to proceed with amending the rate and method of apportionment of the Community Facilities District
13 within Improvement Area B as provided by said Resolution No. 2022-085 to submit to the qualified electors
14 of the Community Facilities District propositions to authorize the levy of a special tax pursuant to the
15 Amended and Restated Rate and Method of Apportionment of Special Tax described in Exhibit B to
16 Resolution No. 2022-085 and the Community Facilities District Report;

17 **WHEREAS**, the Board of Supervisors has received a Petition, Consent and Waiver of 100% of the
18 landowners within the boundaries of the Community Facilities District within Improvement Area B waiving
19 certain election requirements, time limits and formalities; and

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

23 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED, AND ORDERED** by
24 the Board of Supervisors of the County of Riverside, State of California, in regular session assembled on
25 May 10, 2022, as follows:

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

27 **Section 2.** The Board of Supervisors hereby approves and adopts and confirms said Resolution
28 No. 2022-085, notice of which was published and mailed prior to the public hearing as required by law,

1 and, except as otherwise provided herein, reconfirms all of its findings and determinations contained in said
2 Resolution No. 2022-085.

3 **Section 3.** The Board of Supervisors hereby approves and adopts the Amended and Restated
4 Rate and Method of Apportionment of Special Tax within the applicable Improvement Areas for the
5 Community Facilities District and the manner of collection of the special tax as set forth in Exhibit B to
6 this resolution. To the extent required by Section 53325.1(a) of the Government Code, all of the information
7 contained in Resolution No. 2022-085 is incorporated herein and made a part hereof.

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

9 **Section 5.** The Community Facilities District is hereby named “Community Facilities District
10 No. 20-2M (Prairie Crossing) Improvement Area B of the County of Riverside.”

11 **Section 6.** The services to be provided within Improvement Area B and funded by the
12 Community Facilities District are described under the caption “Services” on Exhibit A hereto, which is by
13 this reference incorporated herein. The incidental expenses proposed to be incurred are identified under the
14 caption “Incidental Expenses” on Exhibit A hereto.

15 **Section 7.** The Amended and Restated special tax for Improvement Area B to be levied within
16 the Community Facilities District has not been precluded by majority protest pursuant to Section 53324 of
17 the California Government Code; and any and all written protests to the special tax and appropriations limit
18 are hereby overruled.

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

1 **Section 9.** The name, address and telephone number of the office which will be responsible for
2 preparing annually a current roll of special tax levy obligations by assessor's parcel number and which will
3 be responsible for estimating further special tax levies pursuant to Section 53340.2 of the California
4 Government Code are as follows: Office of Economic Development, Community Facilities District
5 Administrator, 3403 10th Street, Suite 400, Riverside, California 92501, (951) 955-8916.

6 **Section 10.** Upon recordation of a Notice of Special Tax Lien pursuant to Section 3114.5 of the
7 California Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach
8 to all nonexempt real property in the Community Facilities District and this lien shall continue in force and
9 effect until collection of the tax by the Board of Supervisors ceases.

10 **Section 11.** The Board of Supervisors approved and ratified the boundary map of the Community
11 Facilities District and it was recorded on January 21, 2021 , in Riverside County in Book 86 at Pages 27-
12 31 of the Book of Maps of Assessment and Community Facilities Districts in the Riverside County
13 Recorder's Office, as Instrument No. 2021-0039740, which are incorporated herein and made a part hereof.

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

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

28 **Section 14.** The Board of Supervisors hereby calls and schedules a special election for May 10,
2022 at 9:30 a.m. within and for the Community Facilities District on (i) the proposition with respect to the

1 amended annual levy of special taxes of the Community Facilities within Improvement Area B District for
2 the provision of authorized services to the Community Facilities District and (ii) the proposition with respect
3 to maintaining the appropriations limit for the Community Facilities District. The propositions to be
4 submitted to the voters of the Community Facilities District at such special election shall be as follows:

5
6 Proposition A: Shall special taxes be levied annually on taxable property within Community
7 Facilities District No. 20-2M (Prairie Crossing) Improvement Area B of the County of Riverside to
8 fund, pay for, and finance authorized stormwater facilities and BMPs, street lighting, and traffic
9 signal maintenance services (as specified and reflected in the Resolution of Intention dated April 5,
10 2022, the Resolution Amending the Rate and Method of Apportionment of Special Tax dated May
11 10, 2022 and the Amended and Restated Rate and Method of Apportionment of Special Tax) and to
12 pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long
13 as the special taxes are needed to fund such services, at the special tax rates and pursuant to the
14 method of apportioning the special taxes set forth in Exhibit B to Resolution No. 2022-085 adopted
15 by the Board of Supervisors of said County on April 5, 2022?

16
17 Proposition B: Shall the appropriations limit, as defined by subdivision (h) of Section 8 of Article
18 XIII B of the California Constitution, be maintained for Community Facilities District No. 20-2M
19 (Prairie Crossing) of the County of Riverside in the amount of \$4,000,000?

20
21 **Section 15.** Based on its findings that fewer than 12 registered voters reside within the
22 boundaries of the Community Facilities District within Improvement Area B and that the election will be
23 among landowner voters, the Board of Supervisors hereby appoints the Director of the Riverside County
24 Office of Economic Development or her designee, or such other officer or employee as the Board shall
25 designate, to serve as the election official (the "Election Official") for the election pursuant to Government
26 Code Section 53326.

27 **Section 16.** The procedures to be followed in conducting the special election on (i) the
28 proposition with respect to the levy of special taxes on taxable property for Improvement Areas within the
Community Facilities District to pay the costs of authorized services, and (ii) the proposition with respect

1 to maintain the appropriations limit for the Community Facilities District in the amount of \$4,000,000 (the
2 “Special Election”) shall be as follows:

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

6 (b) Pursuant to applicable sections of the California Elections Code governing the conduct of
7 mail ballot elections of counties, and in particular Division 4 (commencing with Section 4000) of that Code
8 with respect to elections conducted by mail, the Election Official shall mail or deliver to each qualified
9 elector an official ballot and shall also mail or deliver to all such qualified electors a ballot pamphlet and
10 instructions to voter, including a sample ballot identical in form to the official ballot but identified as a
11 sample ballot, a return identification envelope with prepaid postage thereon addressed to the Election
12 Official for the returning of voted official ballots, and a copy of Resolution No. 2022-085.

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

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

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

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

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

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

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

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

Section 19. The Board of Supervisors finds and determines that the establishment of the

1 Community Facilities District is not a project for purposes of the California Environmental Quality Act and
2 is exempt from that Act.

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

7 **ADOPTED, SIGNED AND APPROVED** this 10th day of May 2022, by the Board of Supervisors
8 of the County of Riverside.

9
10 
11 **JEFF HEWITT**
Chair of the Board of Supervisors

12 ATTEST:

13 Kecia R. Harper

14 Clerk to the Board of Supervisors

15
16 By: 
17 Deputy

18 **ROLL CALL:**

19 Ayes: Jeffries, Washington, Perez and Hewitt
20 Nays: None
21 Absent: Spiegel

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

24 Kecia R. Harper, Clerk of said Board

25
26 By: 
27 Deputy
28

1 **EXHIBIT A**

2
3 **SERVICES AND INCIDENTAL EXPENSES**

4
5 **Services**

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

7 Improvement Area B

- 8 i) Administration, inspection, and maintenance of all stormwater facilities and BMPs
9 to include: water quality basins, fossil filters, basin forebays, and all
10 other NPDES/WQMP/BMP related devices and structures as approved and accepted
11 by the Community Facilities District; administration includes, but is not limited to,
12 quality control and assurance of inspections and maintenance, general contract
13 management, scheduling of inspections and maintenance, and general oversight of
14 all NPDES/WQMP/BMP operations; inspection includes, but is not limited to, travel
15 time, visual inspection process and procedures for functionality, GPS location
16 recording, assurance of proper vegetation, functioning irrigation, and citing
17 operational or structural deficiencies, erosion, trash, silt and sediment build-up; and
18 maintenance includes, but is not limited to, repair or replacement of any deficiencies
19 noted during inspection, weed control and abatement, trash removal, and healthy
20 upkeep of required plant materials; and
21 ii) Street lighting maintenance, which includes energy charges, operation, maintenance,
22 and administration of street lighting
23 iii) Traffic signal maintenance including energy charges, operation, maintenance, and
24 administrative costs of traffic signal.
25
26
27
28

1 **Incidental Expenses**

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

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

10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

EXHIBIT B
PROPOSED AMENDED AND RESTATED RATE AND METHOD OF APPORTIONMENT OF
SPECIAL TAX

[Please see attached.]

1
2
3
4
5
6

AMENDED AND RESTATED
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT 20-2M (PRAIRIE CROSSING)
OF THE COUNTY OF RIVERSIDE
STATE OF CALIFORNIA

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) 20-
9 2M (Prairie Crossing). The amount of Special Tax to be levied on each Parcel in each Improvement Area
10 in each Fiscal Year, commencing in Fiscal Year 2021-2022 shall be determined by the Riverside County
11 Board of Supervisors, acting in its capacity as the legislative body of the CFD by applying the appropriate
12 Special Tax as set forth in Sections B., C., and D., below. All of the real 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 **“Acre”** or **“Acreage”** means the land area of a Parcel as indicated on the most recent Assessor’s Parcel
21 Map, or if the land area is not shown on the Assessor’s Parcel Map, the land area shown on the applicable
22 Final Map, condominium plan, or other recorded County map or the land area calculated to the reasonable
23 satisfaction of the Administrator using the boundaries set forth on such map or plan. The square footage of
24 a Parcel is equal to the Acreage of such Parcel multiplied by 43,560.

25
26 **“Act”** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1
27 of Division 2 of Title 5 of the Government Code of the State of California.
28

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

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

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

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

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

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

26 **“Base Year”** means the Fiscal Year ending June 30, 2021.
27

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

1 CFD.

2
3 **“Boundary Map”** means a recorded map of the CFD which indicates by a boundary line the extent of the
4 territory of each Improvement Area within the CFD identified to be subject to the levy of Special Taxes.

5
6 **“Building Permit”** means the first legal document issued by a local agency giving official permission for
7 new construction. For purposes of this definition, Building Permit shall not include any subsequent
8 Building Permits issued or changed after the first issuance.

9
10 **“CFD”** means Community Facilities District 20-2M (Prairie Crossing) of the County of Riverside.

11
12 **“Consumer Price Index”** means the cumulative percentage increase in the Consumer Price Index
13 published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the Riverside-San Bernardino-
14 Ontario Area, as it stands in March of each year over the base index of March 2020 for Improvement Area
15 A and March 2021 for Improvement Area B. In the event this index ceases to be published, the Consumer
16 Price Index shall be another index as determined by the Administrator that is reasonably comparable to the
17 Consumer Price Index for the Riverside-San Bernardino-Ontario Area.

18
19 **“County”** means the County of Riverside, California.

20
21 **“Developed Property”** means all Parcels of Taxable Property: (i) that are included in a Final Map that was
22 recorded prior to January 1st preceding the Fiscal Year in which the Special Tax is being levied, and (ii) for
23 which a Building Permit for new construction has been issued prior to April 1st preceding the Fiscal Year
24 in which the Special Tax is being levied.

25
26 **“Dwelling Unit” or “(D/U)”** means a residential unit that is used or intended to be used as a domicile by
27 one or more persons, as determined by the Administrator.

28

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

2
3 **“Final Map”** means a subdivision of property by recordation of a tract map, parcel map or lot line
4 adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) or
5 recordation of a condominium plan pursuant to California Civil Code 4200 that creates individual lots for
6 which Building Permits may be issued without further subdivision.

7
8 **“Fiscal Year”** means the 12 month period starting on July 1 of any calendar year and ending the following
9 June 30.

10
11 **“Improvement Area(s)”** means Improvement Area A or Improvement Area B as identified on the
12 Boundary Map.

13
14 **“Improvement Area A”** means the specific area identified on the Boundary Map as Improvement Area A
15 of the CFD.

16
17 **“Improvement Area B”** means the specific area identified on the Boundary Map as Improvement Area B
18 of the CFD.

19
20 **“Land Use Class”** means any of the classes listed in Table 1, 2, 3, or 4 of Section C. below.

21
22 **“Maximum Special Tax”** means for each Parcel in each Fiscal Year, the greatest amount of Special Tax,
23 determined in accordance with Section C., below, which may be levied on such Parcel in a given Fiscal
24 Year for Improvement Area A or Improvement Area B.

25
26 **“Multi-family Residential Property”** means all Parcels of Residential Property that consist of a building
27 or buildings comprised of attached Dwelling Units available for rental by the general public, not for sale to
28 an end user, and under common management.

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

3
4 **“Parcel”** means a lot or parcel within the CFD shown on an Assessor’s Parcel Map with an assigned
5 Assessor’s Parcel Number valid as of July 1st for the Fiscal Year for which the Special Tax is being levied.

6
7 **“Property Owners Association Property”** means all Parcels which have been conveyed, dedicated to, or
8 irrevocably offered for dedication to a property owner association, including any master or sub-association,
9 prior to April 1st preceding the Fiscal Year in which the Special Tax is being levied.

10
11 **“Proportionately”** means for Parcels of Taxable Property that are (i) Developed Property, that the ratio of
12 the actual Special Tax levy to Maximum Special Tax is the same for all Parcels of Developed Property as
13 determined separately for each Improvement Area, (ii) Approved Property, that the ratio of the actual
14 Special Tax levy to the Maximum Special Tax is the same for all Parcels of Approved Property as
15 determined separately for each Improvement Area, and (iii) Undeveloped Property, Public Property or
16 Property Owners Association Property, that the ratios of the actual Special Tax levy per Acre to the
17 Maximum Special Tax per Acre is the same for all Parcels of Undeveloped Property, Public Property and
18 Property Owners Association Property as determined separately for each Improvement Area.

19
20 **“Public Property”** means all Parcels which, as of April 1st preceding the Fiscal Year in which the Special
21 Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned by, dedicated to, or
22 irrevocably offered for dedication to the federal government, the State, the County, City or any other public
23 agency, provided, however, that any property leased by a public agency to a private entity and subject to
24 taxation under Section 53340.1 of the Act shall be taxed and classified according to its use; or (ii)
25 encumbered by an unmanned utility easement making impractical its utilization for other than the purpose
26 set forth in the easement.

27
28 **“Residential Property”** means all Parcels of Developed Property for which a Building Permit has been

1 issued permitting the construction of one or more residential Dwelling Units.

2
3 **“Single Family Property”** means all Parcels of Residential Property, other than Multi-family Residential
4 Property.

5
6 **“Special Tax” or “Special Taxes”** means the special tax to be levied in each Fiscal Year on each Parcel
7 of Taxable Property in accordance with Section D. to fund the Special Tax Requirement.

8
9 **“Special Tax Requirement(s)”** means that amount required in any Fiscal Year to pay for the Special Tax
10 Requirement for Improvement Area A or for the Special Tax Requirement for Improvement Area B.

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

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

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

3
4 **“Special Tax Reserve Fund”** means a fund to be used for capital replacement and maintenance costs
5 related to the Special Tax Services for Improvement Area A or for the Special Tax Services for
6 Improvement Area B.

7
8 **“Special Tax Reserve Fund Requirement for Improvement Area A”** means an amount up to 150% of
9 the anticipated annual cost of Special Tax Services for Improvement Area A of \$80,500 for the Base Year.
10 The Special Tax Reserve Fund Requirement for Improvement Area A shall be increased annually,
11 commencing July 1, 2021, based on the percentage increase in the Consumer Price Index with a maximum
12 annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the amount in
13 effect in the previous Fiscal Year.

14
15 **“Special Tax Reserve Fund Requirement for Improvement Area B”** means an amount up to 150% of
16 the anticipated annual cost of Special Tax Services for Improvement Area B of \$51,181 for the Base Year.
17 The Special Tax Reserve Fund Requirement for Improvement Area B shall be increased annually,
18 commencing July 1, 2022, based on the percentage increase in the Consumer Price Index with a maximum
19 annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the amount in
20 effect in the previous Fiscal Year.

21
22 **“Special Tax Services”** means Special Tax Services for Improvement Area A or Special Tax Services for
23 Improvement Area B.

24
25 **“Special Tax Services for Improvement Area A”** means (i) the administration, inspection and
26 maintenance of all stormwater facilities and BMPs, including water quality basins, fossil filters, basin
27 forebays and all other NPDES/WQMP/BMP-related devices and structures as approved and accepted by
28 the CFD. Administration includes, but is not limited to, quality control and assurance of inspections and

1 maintenance, general contract management, scheduling of inspections and maintenance, and general
2 oversight of all NPDES/WQMP/BMP operations. Inspection includes, but is not limited to, travel time,
3 visual inspection process and procedures for functionality, GPS location recording, assurance of proper
4 vegetation, functioning irrigation, and citing operational or structural deficiencies, erosion, trash, silt and
5 sediment build-up. Maintenance includes, but is not limited to, repair or replacement of any deficiencies
6 noted during inspection, weed control and abatement, trash removal, and healthy upkeep of required plant
7 materials within Improvement Area A. (ii) Street lighting maintenance, which includes energy charges,
8 operation, maintenance, and administration of street lighting located within the surrounding area of
9 Improvement Area A. (iii) Traffic signal maintenance including energy charges, operation, maintenance,
10 and administrative costs of traffic signal within the CFD.

11
12 **“Special Tax Services for Improvement Area B”** means (i) the administration, inspection and
13 maintenance of all stormwater facilities and BMPs, including water quality basins, fossil filters, basin
14 forebays and all other NPDES/WQMP/BMP-related devices and structures as approved and accepted by
15 the CFD. Administration includes, but is not limited to, quality control and assurance of inspections and
16 maintenance, general contract management, scheduling of inspections and maintenance, and general
17 oversight of all NPDES/WQMP/BMP operations. Inspection includes, but is not limited to, travel time,
18 visual inspection process and procedures for functionality, GPS location recording, assurance of proper
19 vegetation, functioning irrigation, and citing operational or structural deficiencies, erosion, trash, silt and
20 sediment build-up. Maintenance includes, but is not limited to, repair or replacement of any deficiencies
21 noted during inspection, weed control and abatement, trash removal, and healthy upkeep of required plant
22 materials within Improvement Area B. (ii) Street lighting maintenance, which includes energy charges,
23 operation, maintenance, and administration of street lighting located within the surrounding area of
24 Improvement Area A. (iii) Traffic signal maintenance including energy charges, operation, maintenance,
25 and administrative costs of traffic signal within the CFD.

26
27 **“State”** means the State of California.
28

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

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

5
6 **“Undeveloped Property”** means all Parcels of Taxable Property not classified as Developed Property,
7 Approved Property, Public Property or Property Owners Association Property.

8
9 **B. ASSIGNMENT TO LAND USE CLASS**

10
11 Each Fiscal Year, commencing with Fiscal Year 2021-2022, all Parcels of Taxable Property within
12 Improvement Area A and Improvement Area B shall be classified as either Developed Property, Approved
13 Property, Undeveloped Property, Public Property or Property Owners Association Property, and subject to
14 the levy of Special Tax in accordance with this Rate and Method of Apportionment as determined pursuant
15 to Sections C. and D.

16
17 Parcels of Developed Property shall further be classified as Residential Property or Non-Residential
18 Property. Parcels of Residential Property shall further be classified as Single Family Property or Multi-
19 family Residential Property.

20
21 **C. MAXIMUM SPECIAL TAX**

22
23 **1. Developed Property**

24
25 The Maximum Special Tax that may be levied and escalated, as explained further in Section C.1.

26 (a) below, in each Fiscal Year for each Parcel classified as

27 Developed Property shall be determined by reference to Table 1 for each Parcel in Improvement
28 Area A, and by reference to Table 2 for each Parcel in Improvement Area B.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

TABLE 1
Maximum Special Tax for Developed
Property for Fiscal Year 2020-2021
Improvement Area A

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$350
2	Multi-family Residential Property	Acre	\$1,791
3	Non-Residential Property	Acre	\$1,791

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

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$389
2	Multi-family Residential Property	Acre	\$1,824
3	Non-Residential Property	Acre	\$1,824

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 and Table
4 2 above shall be increased annually, commencing July 1, 2021, for Improvement Area A and July
5 1, 2022 for Improvement Area B, based on the percentage increase in the Consumer Price Index
6 with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent
7 (2%) of the Maximum Special 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 Class. The
12 Maximum Special Tax that may be levied on such Parcel shall be the sum of the Maximum Special
13 Tax that can be levied within the applicable Improvement Area for each Land Use Class located on
14 that Parcel. For a Parcel that contains more than one Land Use Class, the Acreage of such Parcel
15 shall be allocated to each type of property based on the amount of Acreage designated for each land
16 use as determined by reference to the site plan approved for such Parcel. The Administrator's
17 allocation to each Land Use Class shall be final.

18
19 **2. Approved Property**

20
21 The Maximum Special Tax for each Parcel of Approved Property shall be equal to the product of
22 the applicable Undeveloped Property Maximum Special Tax per Acre for the applicable
23 Improvement Area times the Acreage of such Parcel; provided, however, for a Parcel of Approved
24 Property that is expected to become Single Family Property as reasonably determined by the
25 Administrator based on the Final Map for such Parcel, the Maximum Special Tax for such Parcel of
26 Approved Property shall be calculated pursuant to Section C.1. as if such Parcel were already
27 designated as Developed Property and classified as Single Family Property within the applicable
28 Improvement Area.

1 The Maximum Special Tax for Approved Property shall be increased annually, commencing July
2 1, 2021 for Improvement Area A and July 1, 2022 for Improvement Area B, based on the percentage
3 increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a
4 minimum annual increase of two percent (2%) of the corresponding Maximum Special Tax in effect
5 in the previous Fiscal Year.

6
7 **3. Undeveloped Property**

8
9 The Maximum Special Tax that may be levied and escalated for each Parcel classified as
10 Undeveloped Property is shown in Table 3 for each Parcel in Improvement Area A and in Table 4
11 for each Parcel in Improvement Area B.

12
13
14 **Table 3**
15 **Maximum Special Tax for Undeveloped**
16 **Property for Fiscal Year 2020-2021**
17 **Improvement Area A**

18
19
20
21
22
23
24
25
26
27
28

Taxable	Maximum Special Tax
Unit	Per Acre
Acre	\$1,791

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

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

Taxable	Maximum Special Tax
Unit	Per Acre
Acre	\$1,824

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2021 for Improvement Area A and July 1, 2022 for Improvement Area B, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the corresponding Maximum Special Tax in effect in the previous Fiscal Year.

4. Public Property and/or Property Owners Association Property

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

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

2
3 Commencing with Fiscal Year 2021-2022 and for each following Fiscal Year, the Administrator
4 shall levy the Special Tax in each Improvement Area on all Taxable Property until the amount of
5 Special Tax equals the Special Tax Requirement for each Improvement Area in accordance with the
6 following steps:

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

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

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

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

1 **E. EXEMPTIONS**

2
3 The CFD shall not levy Special Taxes on Public Property or Property Owners Association Property within
4 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 valorem* property
9 taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of
10 delinquency; provided, however, that the Administrator may directly bill the Special Tax, may collect
11 Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of
12 the CFD, and provided further that the CFD may covenant to foreclose and may actually foreclose on
13 Parcels having delinquent Special Taxes as permitted by the Act.
14

15 **G. APPEALS**

16
17 Any taxpayer may file a written appeal of the Special Tax on his/her Parcel(s) with the Administrator,
18 provided that the appellant is current in his/her payments of Special Taxes. During pendency of an appeal,
19 all Special Taxes must be paid on or before the payment due date established when the levy was made. The
20 appeal must specify the reasons why the appellant claims the Special Tax is in error. The Administrator
21 shall review the appeal, meet with the appellant if the Administrator deems necessary, and advise the
22 appellant of its determination. If the Administrator agrees with the appellant, the Administrator shall grant
23 a credit to eliminate or reduce future Special Taxes on the appellant's Parcel(s). No refunds of previously
24 paid Special Taxes shall be made.
25

26 The Administrator shall interpret this Rate and Method of Apportionment and make determinations relative
27 to the annual levy and administration of the Special Tax and any taxpayer who appeals, as herein specified.
28

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

2

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

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28