

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



ITEM: 3.15
(ID # 18906)

MEETING DATE:

Tuesday, May 17, 2022

FROM : OFFICE OF ECONOMIC DEVELOPMENT:

SUBJECT: OFFICE OF ECONOMIC DEVELOPMENT: Receive and File the Statement of the Election Official, Adopt Resolution No. 2022-087 Declaring the Results of a Consolidated Special Election to Amend the Rate and Method of Apportionment of Special Tax for Improvement Area B, Introduce Ordinance No. 964.1 Authorizing the Amended Levy of a Special Tax within CFD 20-2M (Prairie Crossing) Improvement Area B. District 3. [\$0] (Clerk of the Board to Record Notice of Special Tax)

RECOMMENDED MOTION: That the Board of Supervisors:

1. With regard to 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, receive and file the Statement of the Election Official regarding the Canvas of the Election for the Communities Facilities District;
2. Adopt Resolution No. 2022-087, a Resolution of the Board of Supervisors of the County of Riverside Declaring the Results of Consolidated Special Elections Within Community Facilities District No. 20-2M (Prairie Crossing) Improvement Area B of the County of Riverside;

Continued on page 2


ACTION:Policy


Suzanne Holland, Director of Office of Economic Development 4/26/2022

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: May 17, 2022
xc: O.E.D, COB, Recorder

Kecia R. Harper
Clerk of the Board
By: 
Deputy

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

RECOMMENDED MOTION: That the Board of Supervisors:

3. Introduce, read title, waive further reading of, and adopt on successive weeks Ordinance No. 964.1, an Ordinance of the County of Riverside Authorizing the Amended Levy of a Special Tax within Community Facilities District No. 20-2M (Prairie Crossing) Improvement Area B of the County of Riverside; and
4. Direct the Clerk of the Board to certify and record the Amended Notice of Special Tax with the County Clerk.

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: CFD 20-2M (Prairie Crossing) (100%)			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 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).

D.R. Horton Los Angeles Holding Company, Inc. is the Developer of Tract 31633 and petitioned that the County of Riverside Office of Economic Development assist them in amending the Rate and Method of Apportionment of Improvement Area B to cover the costs associated with the maintenance of public improvements within the proposed district and has submitted an application and formation deposit. Subject to voter approval, an amended special tax for Improvement Area B shall be levied on each individual parcel located within the boundary of the proposed CFD to fund the costs associated with 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

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

during inspection, weed control and abatement, trash removal, and healthy upkeep of required plant materials within Improvement Area B (ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the surrounding area of Improvement Area B. (iii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal within the CFD.

The boundaries of CFD No. 20-2M (Prairie Crossing) encompass the entire Tract Map No. 31633, which includes 129 single family dwelling units, none of which are currently occupied.

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 fund the service and maintenance functions requested by the Developer.

On March 2, 2021, 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. 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 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 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 authorizing the Levy of a Special Tax Within Community Facilities District No. 20-2M (Prairie Crossing).

On February 23, 2022, the property owner (D.R. Horton Los Angeles Holding Company, Inc.) of Tract Map No. 31633 (Improvement Area B) petitioned the County to assist in amending the Rate and Method of Apportionment of Special Tax for Community Facilities District 20-2M (Prairie Crossing) Improvement Area B.

On April 5, 2022 (Agenda Item 3.18), the County of Riverside Board of Supervisors approved, Resolution No. 2022-085 a Resolution of Intention to Institute Change Proceedings for the CFD and declared the intention of the Board of Supervisors as required by the Mello-Roos Act of 1982 to Amend and Restate the Rate and Method of Apportionment of Special Tax of Improvement Area B to fund the service and maintenance functions requested by the Developer. The Resolution also directed that the Board of Supervisors hold a public hearing

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

and submit the Amended and Restated Rate and Method of Apportionment of Special Tax for 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.

On May 10, 2022, the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2022-086, a Resolution of the Board of Supervisors of the County of Riverside Amending and Restating the Levy of Special Tax of Community Facilities District No. 20-2M (Prairie Crossing) Improvement Area B of the County of Riverside, within Said District to Pay for certain stormwater facilities and BMPs, lighting and traffic signal maintenance; Calling a Special Election to submit to the Respective Qualified Voters the Question of Amending the Levy of a Special Tax for Improvement Area B and Establishing an Appropriations Limit for Said District; and Designating the Election Official For Such Matters. Under the same agenda item, the required CFD report, Certificate of Registrar of Voters stating there are fewer than twelve registered voters, and Concurrence of Election Official in Date of Special Election were all received and filed.

The attached Statement of the Election Official regarding the Canvass of the Election declares the election results which were 37 'YES' votes for Proposition A and Proposition B as described in Section 14 of Resolution No. 2022-086 (on May 10, 2022). Adoption of proposed Resolution No. 2022-087 a Resolution of the Board of Supervisors of the County of Riverside will declare the results of the Consolidated Special Election within the boundary of Community Facilities District 20-2M (Prairie Crossing). County Ordinance No. 964.1 would authorize the amended levy of special taxes within the boundaries of Community Facilities District 20-2M (Prairie Crossing) Improvement Area B.

Reference

The CFD Amended and Restated Rate and Method of Apportionment of a Special Tax (RMA) is consistent with the Mello-Roos Act of 1982. In November 1996, California voters passed Proposition 218, Right to Vote on Taxes Act which added Articles XIII C and XIII D to the California Constitution. The County may levy taxes within this CFD after complying with the requirements of the Mello-Roos Act of 1982 and the provisions of Proposition 218 Right to Vote on Taxes Act. The CFD Amended and Restated Rate and Method of Apportionment of a Special Tax 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 Community Facilities Districts (CFD).

Impact on Residents and Businesses

Only the parcels with Assessor Parcel Numbers (APN) within the boundaries of Improvement Area B of the CFD which are represented by the Recorded Boundary Map are impacted by the amended special tax. By setting up this mechanism for the maintenance of certain infrastructure required by the development, the County requires that the development pay for its

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

maintenance impact, rather than the obligation falling upon public funding sources. By specifically collecting and using the amended special tax revenue within the boundary of the 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 maintenance of Developer installed and County required infrastructure, particularly, stormwater facilities and BMPs, lighting and traffic signal maintenance. 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 budget for fiscal year 2022-2023, as reflected in the Amended and Restated Rate and Method of Apportionment of Special Tax, will result in Special Tax for Improvement Area B of \$389 per taxable Single-Family Property and \$1,824 per acre annually for Multi-Family Residential and Non-Residential property (as defined in the Amended and Restated Rate and Method of Apportionment of Special Tax attached as Exhibit A to the Ordinance). The Maximum Special Tax amount may be adjusted by the minimum of 2% or a maximum of 6% or the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (CPI-U) in effect in the previous Fiscal Year, as it stands as of March of each year over the base index for March of 2021 for Improvement Area B. There are no General Funds used in this project.

ATTACHMENTS:

- Recorded CFD Boundary Map (reference only)
- Statement of the Election Official regarding the Canvass of the Election for the CFD
- Resolution No. 2022-087
- Ordinance No. 964.1


Scott Bruckner 5/6/2022

FORM APPROVED COUNTY COUNSEL
BY  DATE
KELLY A MORAN

1 Board of Supervisors

County of Riverside

2 RESOLUTION NO. 2022-087

3 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE
4 DECLARING THE RESULTS OF CONSOLIDATED SPECIAL ELECTIONS WITHIN COMMUNITY
5 FACILITIES DISTRICT NO. 20-2M (PRAIRIE CROSSING) IMPROVEMENT AREA B
6 OF THE COUNTY OF RIVERSIDE

7
8 WHEREAS, on May 10, 2022 the Board of Supervisors (the “Board of Supervisors”) of
9 the County of Riverside adopted Resolution No. 2022-86 Amending the Rate and Method of
10 Apportionment of Special Tax for Community Facilities District No. 20-2M (Prairie Crossing)
11 Improvement Area B of the County of Riverside (the “Community Facilities District”) and calling a
12 special election for submitting to the voters propositions with respect to amending the levy of an annual
13 special tax within Improvement Area B of the Community Facilities District and maintaining an
14 appropriations limit for the Community Facilities District; and

15 WHEREAS, the Board of Supervisors has received a statement from the Director of the
16 Office of Economic Development, who was appointed to serve as the election official of the election (the
17 “Election Official”) pursuant to Resolution No. 2022-086, with respect to the canvass of the ballots
18 returned in and the results of the consolidated special elections, certifying that more than two-thirds of the
19 votes cast upon the propositions submitted to the voters within Improvement Area B of the Community
20 Facilities District were cast in favor of the propositions.

21 NOW, THEREFORE, BE IT RESOLVED, FOUND AND ORDERED by the Board of
22 Supervisors of the County of Riverside, in regular session assembled on May 17, 2022, as follows:

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

24 Section 2. Findings. The Board of Supervisors finds that: (i) there were no persons
25 registered to vote within the boundaries of the Community Facilities District at the time of the close of the
26 public or protest hearing on May 10, 2022, and, pursuant to Section 53326 of the California Government
27 Code (“Section 53326”), the vote in the consolidated special elections for the Community Facilities
28 District was, therefore, to be by the landowners owning land within the Community Facilities District,

MAY 17 2022 3.15

1 with each landowner having one vote for each acre or portion of an acre of land that he or she owned
2 within Improvement Area B of the Community Facilities District which would have been subject to the
3 special tax if levied at the time of the consolidated special elections; (ii) pursuant to Section 53326 and
4 Resolution No. 2022-086, the Election Official caused the ballots for the consolidated special elections for
5 Improvement Area B of the Community Facilities District to be delivered to the owners of the property
6 within the Community Facilities District (the "Property Owners"); (iii) the Property Owners waived the
7 time limits for holding the consolidated special elections and the election dates specified in Section
8 53326, and consented to the calling and holding of the consolidated special elections on May 10, 2022;
9 (iv) the consolidated special elections have been properly conducted in accordance with all statutory
10 requirements and the provisions of Resolution No. 2022-086; (v) pursuant to Section 53326, based on the
11 acreage of their land ownership within Improvement Area B of the Community Facilities District, the
12 Property Owners, as the owners of all of the property within such Community Facilities District, were
13 entitled to 37 votes in the consolidated special elections; (vi) the ballots for the consolidated special
14 elections were returned by the Property Owners to the Election Official prior to 5:00 p.m. on May 10,
15 2022; (vii) the ballots returned to the Election Official by the Property Owners voted all votes to which
16 they were entitled in favor of all propositions set forth therein; (viii) more than two-thirds of the votes cast
17 in the consolidated special elections on each proposition were cast in favor thereof, and pursuant to
18 Section 53328 of the California Government Code, all such propositions carried; (ix) the Board of
19 Supervisors, as the legislative body of the Community Facilities District, is therefore authorized to
20 annually levy special taxes on taxable property in the Community Facilities District, in amounts sufficient
21 to fund, pay for, and finance authorized stormwater facilities and BMPs, lighting and traffic signal
22 services (as specified and reflected in the Resolution of Intention, the Resolution of Formation, and the
23 Amended and Restated Rate and Method of Apportionment of Special Tax) and to pay expenses
24 incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes
25 are needed to fund such services, at the special tax rates and pursuant to the method of apportioning the
26 special taxes set forth in Exhibit B to Resolution No. 2022-085; and (x) an appropriations limit for the
27 Community Facilities District has been established in the amount of \$4,000,000.

1 Section 3. Declaration of Results.

2 All votes voted in the consolidated special elections on
3 (i) the proposition with respect to the annual levy of special taxes on taxable property within the
4 Community Facilities District, consistent with the Amended and Restated Rate and Method of
5 Apportionment, in amounts sufficient to fund, pay for, and finance authorized stormwater facilities and
6 BMPs, lighting and traffic signal services and to pay expenses incidental thereto and expenses incidental
7 to the levy and collection of the special taxes, so long as the special taxes are needed to fund such services
8 and (ii) the proposition with respect to maintaining an appropriations limit for the Community Facilities
9 District in the amount of \$4,000,000 were voted in favor thereof; and both such propositions carried.

10 Section 4. Effect of Elections.

11 The effect of the results of the consolidated special
12 elections, as specified in Section 3 hereof, is that the Board of Supervisors, as the legislative body of the
13 Community Facilities District, is authorized to annually levy special taxes on taxable property within the
14 Community Facilities District in amounts sufficient to fund, pay for, and finance authorized stormwater
15 facilities and BMPs, lighting and traffic signal services and to pay expenses incidental thereto and
16 expenses incidental to the levy and collection of the special taxes, so long as the special taxes are needed
17 to fund such services in accordance with the Amended and Restated Rate and Method of Apportionment
18 set forth in Exhibit B to Resolution No. 2022-086 adopted by the Board of Supervisors on May 10, 2022,
19 and that an appropriations limit of \$4,000,000 has been maintaining for the Community Facilities District.

20 Section 5. Notice of Special Tax Lien.

21 The Clerk is authorized and directed to record a
22 notice of special tax lien as provided in Section 53328.3 of the California Government Code and Section
23 3114.5 of the California Streets and Highways Code.
24
25
26
27
28

///

///

///

///

///

///

///

///

ADOPTED this 17th day of May, 2022.


Chair of the Board of Supervisors

ATTEST:

Kecia R. Harper

Clerk of the Board of Supervisors

By: 
Deputy

ROLL CALL:

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

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

Kecia R. Harper, Clerk of said Board

By: 
Deputy

RECORDING REQUESTED BY AND
WHEN RECORDED RETURN TO:

COPY

Clerk of the Board of Supervisors
Riverside County
Office of Economic Development
Attn: Leni Zarate
3403 10th Street, Ste. 400
Riverside, CA 92501

AMENDED AND RESTATED NOTICE OF SPECIAL TAX LIEN

**COUNTY OF RIVERSIDE COMMUNITY FACILITIES DISTRICT NO. 20-2M
(PRAIRIE CROSSING) IMPROVEMENT AREAS A AND B**

Pursuant to the requirements of Section 3114.5 of the California Streets and Highways Code and the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Act"), the undersigned Clerk of the Board of Supervisors, County of Riverside, State of California, hereby gives notice (the "Notice") of the foregoing and that a lien to secure payment of a special tax is hereby imposed by the Board of Supervisors of the County of Riverside, State of California. The special tax secured by this lien is authorized to be levied for the purpose of providing the services, including incidental expenses, described in Exhibit A attached hereto and incorporated by this reference herein.

This Amended Notice of Special Tax is being filed to replace in its entirety the Notice of Special Tax recorded on March 23, 2021, as Document Number 2021-0182439. The Special tax authorized to be levied within the County of Riverside Community Facilities District No. 20-2M (Prairie Crossing) (the "District"), which has now been officially formed and the amended lien of special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with the Section 53330.5 of the Act.

The amended rate, method of apportionment, and manner of collection of the authorized special tax are as set forth in the rate and method of apportionment of the special tax (the "Rate and Method") attached hereto as Exhibit B and by this reference incorporated herein. The Rate and Method does not provide for prepayment of the special tax obligation.

Notice is further given that upon the recording of this Notice in the office of the County Recorder of the County of Riverside, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within the District, in accordance with Section 3115.5 of the California Streets and Highways Code.

MAY 17 2022 3.15

The names of the owners and the assessor's tax parcel numbers of the real property included within the District are as set forth in Exhibit C attached hereto and by this reference made a part hereof.

Reference is made to the boundary map of the District recorded on January 21, 2021 in Book 86 of Maps of Assessment and Community Facilities Districts at Pages 27-31 in the office of the County Recorder for the County of Riverside, State of California, as Document # 2021-0039740 which map is the final boundary map of the District.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the Maintenance CFD Administrator at the County of Riverside Office of Economic Development, 3403 10th Street, Suite 400, Riverside, CA 92501, phone 951-955-3212.

Dated: May 17, 2022

By: *Yvonne Raso*
Clerk of the Board of Supervisors

EXHIBIT A

DESCRIPTION OF SERVICES

The services (the "Services") described below are proposed to be financed by County of Riverside Community Facilities District No. 20-2M (Prairie Crossing) (the "CFD"):

Improvement Area A

- i) Administration, inspection, and maintenance of all stormwater facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all other NPDES/WQMP/BMP related devices and structures as approved and accepted by the Community Facilities District; 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; and maintenance includes, but is not limited to, repair or replacement of any deficiencies noted during inspection, weed control and abatement, trash removal, and healthy upkeep of required plant materials;
- ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the surrounding area of the Community Facilities District; and
- iii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal within the boundaries of the CFD.

Improvement Area B

- 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 within Improvement Area B;

- ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the surrounding area of Improvement Area B; and
- iii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal within the CFD.

Incidental Expenses

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

EXHIBIT B

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

A Special Tax (all capitalized terms are defined in Section A. Definitions, below) shall be applicable to each Parcel of Taxable Property located within the boundaries of Community Facilities District (CFD) 20-2M (Prairie Crossing). The amount of Special Tax to be levied on each Parcel in each Improvement Area in each Fiscal Year, commencing in Fiscal Year 2021-2022 shall be determined by the Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections B., C., and D., below. All of the real property within the CFD, unless exempted by law or by the provisions of Section E., below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

“Acre” or “Acreage” means the land area of a Parcel as indicated on the most recent Assessor’s Parcel Map, or if the land area is not shown on the Assessor’s Parcel Map, the land area shown on the applicable Final Map, condominium plan, or other recorded County map or the land area calculated to the reasonable satisfaction of the Administrator using the boundaries set forth on such map or plan. The square footage of a Parcel is equal to the Acreage of such Parcel multiplied by 43,560.

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

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

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

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

“Assessor” means the Assessor of the County.

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

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

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

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

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

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

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

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

“County” means the County of Riverside, California.

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

been issued prior to April 1st preceding the Fiscal Year in which the Special Tax is being levied.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

“Special Tax Requirement for Improvement Area A” means that amount required in each Fiscal Year within Improvement Area A of the CFD, to: (i) pay the estimated cost of Special Tax Services for Improvement Area A for such Fiscal Year as determined by the County; (ii) fund the Special Tax Reserve Fund in an amount equal to the lesser of (a) an amount equal to 20% of the Special Tax Reserve Fund Requirement for Improvement

Area A or (b) the amount needed to fund the Special Tax Reserve Fund up to the Special Tax Reserve Fund Requirement for Improvement Area A; (iii) pay Administrative Expenses; (iv) pay for anticipated Special Tax delinquencies based on actual delinquencies from the prior Fiscal Year outstanding at the time the annual Special Tax levy is determined; and (v) less a credit for funds available to reduce the annual Special Tax levy as determined by the Administrator.

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

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

“Special Tax Reserve Fund Requirement for Improvement Area A” means an amount up to 150% of the anticipated annual cost of Special Tax Services for Improvement Area A of \$80,500 for the Base Year. The Special Tax Reserve Fund Requirement for Improvement Area A shall be increased annually, commencing July 1, 2021, 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 amount in effect in the previous Fiscal Year.

“Special Tax Reserve Fund Requirement for Improvement Area B” means an amount up to 150% of the anticipated annual cost of Special Tax Services for Improvement Area B of \$51,181 for the Base Year. The Special Tax Reserve Fund Requirement for Improvement Area B 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 amount in effect in the previous Fiscal Year.

“Special Tax Services” means Special Tax Services for Improvement Area A or Special Tax Services for Improvement Area B.

“Special Tax Services for Improvement Area A” means (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 within Improvement Area A. (ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the surrounding area of Improvement Area A. (iii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal within the CFD.

“Special Tax Services for Improvement Area B” means (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 within Improvement Area B. (ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the surrounding area of Improvement Area A. (iii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal within the CFD.

“State” means the State of California.

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

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

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

B. ASSIGNMENT TO LAND USE CLASS

Each Fiscal Year, commencing with Fiscal Year 2021-2022, all Parcels of Taxable Property within Improvement Area A and Improvement Area B shall be classified as either Developed Property, Approved Property, Undeveloped Property, Public Property or

Property Owners Association Property, and subject to the levy of Special Tax in accordance with this Rate and Method of Apportionment as determined pursuant to Sections C. and D.

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

C. MAXIMUM SPECIAL TAX

1. Developed Property

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

**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

(a) Increase in the Maximum Special Tax

On each July 1, following the Base Year, the Maximum Special Tax identified in Table 1 and Table 2 above 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 Maximum Special Tax in effect in the previous Fiscal Year.

(b) Multiple Land Use Classes

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

2. Approved Property

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

were already designated as Developed Property and classified as Single Family Property within the applicable Improvement Area.

The Maximum Special Tax for Approved 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.

3. Undeveloped Property

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

Table 3
Maximum Special Tax for Undeveloped
Property for Fiscal Year 2020-2021
Improvement Area A

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

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

Taxable Unit	Maximum Special Tax 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.**

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

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

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

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

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

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

E. EXEMPTIONS

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

F. MANNER OF COLLECTION

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

G. APPEALS

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

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

H. TERM OF THE SPECIAL TAX

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

EXHIBIT C

NAMES OF THE OWNERS AND ASSESSOR'S PARCEL NUMBERS OF THE REAL PROPERTY WITHIN DISTRICT

Improvement Area A is owned by Lennar Homes of California, Inc.

Improvement Area A (IA A)									
(1) 461390001-6	(31) 461391027-3	(61) 461400021-4	(91) 461502004-4	(121) 461502034-1	(151) 461503014-6	(181) 461503044-3	(211) 461511010-7		
(2) 461390002-7	(32) 461392001-2	(62) 461400022-5	(92) 461502005-5	(122) 461502035-2	(152) 461503015-7	(182) 461503045-4	(212) 461511011-8		
(3) 461390003-8	(33) 461392002-3	(63) 461400023-6	(93) 461502006-6	(123) 461502036-3	(153) 461503016-8	(183) 461503046-5	(213) 461511012-9		
(4) 461390004-9	(34) 461392003-4	(64) 461400024-7	(94) 461502007-7	(124) 461502037-4	(154) 461503017-9	(184) 461503047-6	(214) 461511013-0		
(5) 461391001-9	(35) 461392004-5	(65) 461400025-8	(95) 461502008-8	(125) 461502038-5	(155) 461503018-0	(185) 461503048-7	(215) 461511014-1		
(6) 461391002-0	(36) 461392005-6	(66) 461500001-5	(96) 461502009-9	(126) 461502039-6	(156) 461503019-1	(186) 461503049-8	(216) 461511015-2		
(7) 461391003-1	(37) 461392006-7	(67) 461500002-6	(97) 461502010-9	(127) 461502040-6	(157) 461503020-1	(187) 461503050-8	(217) 461511016-3		
(8) 461391004-2	(38) 461392007-8	(68) 461500003-7	(98) 461502011-0	(128) 461502041-7	(158) 461503021-2	(188) 461503051-9	(218) 461511017-4		
(9) 461391005-3	(39) 461392008-9	(69) 461500004-8	(99) 461502012-1	(129) 461502042-8	(159) 461503022-3	(189) 461503052-0	(219) 461511018-5		
(10) 461391006-4	(40) 461392009-0	(70) 461500005-9	(100) 461502013-2	(130) 461502043-9	(160) 461503023-4	(190) 461503053-1	(220) 461511019-6		
(11) 461391007-5	(41) 461400001-6	(71) 461500006-0	(101) 461502014-3	(131) 461502044-0	(161) 461503024-5	(191) 461503054-2	(221) 461511020-6		
(12) 461391008-6	(42) 461400002-7	(72) 461500007-1	(102) 461502015-4	(132) 461502045-1	(162) 461503025-6	(192) 461503055-3	(222) 461511021-7		
(13) 461391009-7	(43) 461400003-8	(73) 461500008-2	(103) 461502016-5	(133) 461502046-2	(163) 461503026-7	(193) 461503056-4	(223) 461511022-8		
(14) 461391010-7	(44) 461400004-9	(74) 461500009-3	(104) 461502017-6	(134) 461502047-3	(164) 461503027-8	(194) 461503057-5	(224) 461511023-9		
(15) 461391011-8	(45) 461400005-0	(75) 461500010-3	(105) 461502018-7	(135) 461502048-4	(165) 461503028-9	(195) 461503058-6	(225) 461511024-0		
(16) 461391012-9	(46) 461400006-1	(76) 461500011-4	(106) 461502019-8	(136) 461502049-5	(166) 461503029-0	(196) 461510001-6	(226) 461511025-1		
(17) 461391013-0	(47) 461400007-2	(77) 461500012-5	(107) 461502020-8	(137) 461502050-5	(167) 461503030-0	(197) 461510002-7	(227) 461511026-2		
(18) 461391014-1	(48) 461400008-3	(78) 461500013-6	(108) 461502021-9	(138) 461503001-4	(168) 461503031-1	(198) 461510003-8	(228) 461511027-3		
(19) 461391015-2	(49) 461400009-4	(79) 461500014-7	(109) 461502022-0	(139) 461503002-5	(169) 461503032-2	(199) 461510004-9	(229) 461511028-4		
(20) 461391016-3	(50) 461400010-4	(80) 461501001-8	(110) 461502023-1	(140) 461503003-6	(170) 461503033-3	(200) 461510005-0	(230) 461511029-5		
(21) 461391017-4	(51) 461400011-5	(81) 461501002-9	(111) 461502024-2	(141) 461503004-7	(171) 461503034-4	(201) 461510006-1	(231) 461511030-5		
(22) 461391018-5	(52) 461400012-6	(82) 461501003-0	(112) 461502025-3	(142) 461503005-8	(172) 461503035-5	(202) 461511001-9	(232) 461511031-6		
(23) 461391019-6	(53) 461400013-7	(83) 461501004-1	(113) 461502026-4	(143) 461503006-9	(173) 461503036-6	(203) 461511002-0	(233) 461511032-7		
(24) 461391020-6	(54) 461400014-8	(84) 461501005-2	(114) 461502027-5	(144) 461503007-0	(174) 461503037-7	(204) 461511003-1	(234) 461511033-8		
(25) 461391021-7	(55) 461400015-9	(85) 461501006-3	(115) 461502028-6	(145) 461503008-1	(175) 461503038-8	(205) 461511004-2	(235) 461511034-9		
(26) 461391022-8	(56) 461400016-0	(86) 461501007-4	(116) 461502029-7	(146) 461503009-2	(176) 461503039-9	(206) 461511005-3	(236) 461511035-0		
(27) 461391023-9	(57) 461400017-1	(87) 461501008-5	(117) 461502030-7	(147) 461503010-2	(177) 461503040-9	(207) 461511006-4			
(28) 461391024-0	(58) 461400018-2	(88) 461502001-1	(118) 461502031-8	(148) 461503011-3	(178) 461503041-0	(208) 461511007-5			
(29) 461391025-1	(59) 461400019-3	(89) 461502002-2	(119) 461502032-9	(149) 461503012-4	(179) 461503042-1	(209) 461511008-6			
(30) 461391026-2	(60) 461400020-3	(90) 461502003-3	(120) 461502033-0	(150) 461503013-5	(180) 461503043-2	(210) 461511009-7			

Improvement Area B is owned by D.R. Horton Los Angeles Holding Company, Inc.

Improvement Area B (IA B)

(237) 461350001-2	(261) 461351011-4	(285) 461360007-9	(309) 461370009-2	(333) 461381007-4	(357) 461383013-5
(238) 461350002-3	(262) 461351012-5	(286) 461360008-0	(310) 461370010-2	(334) 461381008-5	(358) 461383014-6
(239) 461350003-4	(263) 461351013-6	(287) 461360009-1	(311) 461370011-3	(335) 461382001-1	(359) 461383015-7
(240) 461350004-5	(264) 461351014-7	(288) 461360010-1	(312) 461370012-4	(336) 461382002-2	(360) 461383016-8
(241) 461350005-6	(265) 461351015-8	(289) 461360011-2	(313) 461370013-5	(337) 461382003-3	(361) 461383017-9
(242) 461350006-7	(266) 461351016-9	(290) 461360012-3	(314) 461370014-6	(338) 461382004-4	(362) 461383018-0
(243) 461350007-8	(267) 461351017-0	(291) 461360013-4	(315) 461370015-7	(339) 461382005-5	(363) 461383019-1
(244) 461350008-9	(268) 461352001-8	(292) 461360014-5	(316) 461370016-8	(340) 461382006-6	(364) 461383020-1
(245) 461350009-0	(269) 461352002-9	(293) 461360015-6	(317) 461370017-9	(341) 461382007-7	(365) 461383021-2
(246) 461350010-0	(270) 461352003-0	(294) 461360016-7	(318) 461370018-0	(342) 461382008-8	(366) 461383022-3
(247) 461350011-1	(271) 461352004-1	(295) 461360017-8	(319) 461370019-1	(343) 461382009-9	(367) 461383023-4
(248) 461350012-2	(272) 461352005-2	(296) 461360018-9	(320) 461370020-1	(344) 461382010-9	(368) 461383024-5
(249) 461350013-3	(273) 461352006-3	(297) 461360019-0	(321) 461370021-2	(345) 461383001-4	(369) 461383025-6
(250) 461350014-4	(274) 461352007-4	(298) 461360020-0	(322) 461380001-5	(346) 461383002-5	(370) 461383026-7
(251) 461351001-5	(275) 461352008-5	(299) 461360021-1	(323) 461380002-6	(347) 461383003-6	(371) 461383027-8
(252) 461351002-6	(276) 461352009-6	(300) 461360022-2	(324) 461380003-7	(348) 461383004-7	
(253) 461351003-7	(277) 461352010-6	(301) 461370001-4	(325) 461380004-8	(349) 461383005-8	
(254) 461351004-8	(278) 461352011-7	(302) 461370002-5	(326) 461380005-9	(350) 461383006-9	
(255) 461351005-9	(279) 461360001-3	(303) 461370003-6	(327) 461381001-8	(351) 461383007-0	
(256) 461351006-0	(280) 461360002-4	(304) 461370004-7	(328) 461381002-9	(352) 461383008-1	
(257) 461351007-1	(281) 461360003-5	(305) 461370005-8	(329) 461381003-0	(353) 461383009-2	
(258) 461351008-2	(282) 461360004-6	(306) 461370006-9	(330) 461381004-1	(354) 461383010-2	
(259) 461351009-3	(283) 461360005-7	(307) 461370007-0	(331) 461381005-2	(355) 461383011-3	
(260) 461351010-3	(284) 461360006-8	(308) 461370008-1	(332) 461381006-3	(356) 461383012-4	

ORDINANCE NO. 964.1

AN ORDINANCE OF THE COUNTY OF RIVERSIDE
AUTHORIZING THE AMENDED LEVY OF A SPECIAL TAX WITHIN
COMMUNITY FACILITIES DISTRICT NO. 20-2M (PRAIRIE CROSSING)
IMPROVEMENT AREA B 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 April 5, 2022, the Board of Supervisors (the “Board of Supervisors”) of the County of Riverside (the “County”) adopted Resolution No. 2022-085 (the “Resolution of Intention”), stating its intention to consider 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 (the “District”), and to authorize the levy of special taxes to Improvement Area B to fund, pay for, and finance authorized stormwater facilities and BMPs, street lighting and traffic signal services (as specified and reflected in the Resolution of Intention, the Resolution of Formation, and the Rate and Method of Apportionment of Special Tax) (the “Services”) and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services, and setting May 10, 2022 as the date for a public hearing to be held on the establishment of the District.

b. On May 10, 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. 2022-086 (the “Resolution of Formation”), establishing the District, authorizing the levy of a special tax to Improvement Area B within the District to fund the Services, subject to voter approval,

1 establishing an annual appropriations limit of \$4,000,000 for the District, subject to voter approval, and
2 calling a special election for the District for May 10, 2022 on the propositions to levy a special tax to
3 Improvement Area B within the District and to maintaining an appropriations limit for the District.

4 d. Pursuant to the terms of the Resolution of Formation and the provisions of
5 the Act, said special election was held on May 10, 2022. Each of the propositions was approved by more
6 than two-thirds of the votes cast at said special election.

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

9 Section 2. PURPOSE. The purpose of this ordinance is to provide for the levy of a
10 special tax to Improvement Area B within the District.

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

15 Section 4. LEVY OF SPECIAL TAXES.

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

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

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

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

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

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

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

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

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

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

13 By: _____
14 Chair of the Board of Supervisors

15 ATTEST:

16 CLERK OF THE BOARD:

18 By: _____

19 Deputy
20 (SEAL)

23 APPROVED AS TO FORM

24 May 5, 2022

25 By: 

26 Darren Ziegler
27 Deputy County Counsel

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 A
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

A Special Tax (all capitalized terms are defined in Section A. Definitions, below) shall be applicable to each Parcel of Taxable Property located within the boundaries of Community Facilities District (CFD) 20-2M (Prairie Crossing). The amount of Special Tax to be levied on each Parcel in each Improvement Area in each Fiscal Year, commencing in Fiscal Year 2021-2022 shall be determined by the Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections B., C., and D., below. All of the real property within the CFD, unless exempted by law or by the provisions of Section E., below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

“Acre” or “Acreage” means the land area of a Parcel as indicated on the most recent Assessor’s Parcel Map, or if the land area is not shown on the Assessor’s Parcel Map, the land area shown on the applicable Final Map, condominium plan, or other recorded County map or the land area calculated to the reasonable satisfaction of the Administrator using the boundaries set forth on such map or plan. The square footage of a Parcel is equal to the Acreage of such Parcel multiplied by 43,560.

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

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

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

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

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

“Assessor” means the Assessor of the County.

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

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

3
4 **“Base Year”** means the Fiscal Year ending June 30, 2021.

5
6 **“Board”** means Riverside County Board of Supervisors, acting in its capacity as the legislative
7 body of the CFD.

8
9 **“Boundary Map”** means a recorded map of the CFD which indicates by a boundary line the
10 extent of the territory of each Improvement Area within the CFD identified to be subject to the levy
11 of Special Taxes.

12
13 **“Building Permit”** means the first legal document issued by a local agency giving official
14 permission for new construction. For purposes of this definition, Building Permit shall not include
15 any subsequent Building Permits issued or changed after the first issuance.

16
17 **“CFD”** means Community Facilities District 20-2M (Prairie Crossing) of the County of Riverside.

18
19 **“Consumer Price Index”** means the cumulative percentage increase in the Consumer Price
20 Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the Riverside-
21 San Bernardino-Ontario Area, as it stands in March of each year over the base index of March
22 2020 for Improvement Area A and March 2021 for Improvement Area B. In the event this index
23 ceases to be published, the Consumer Price Index shall be another index as determined by the
24 Administrator that is reasonably comparable to the Consumer Price Index for the Riverside-San
25 Bernardino-Ontario Area.

26
27 **“County”** means the County of Riverside, California.

28

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

5
6 **“Dwelling Unit” or “(D/U)”** means a residential unit that is used or intended to be used as a
7 domicile by one or more persons, as determined by the Administrator.

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

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

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

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

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

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

28

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

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

6
7 **“Multi-family Residential Property”** means all Parcels of Residential Property that consist of a
8 building or buildings comprised of attached Dwelling Units available for rental by the general
9 public, not for sale to an end user, and under common management.

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

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

17
18 **“Property Owners Association Property”** means all Parcels which have been conveyed,
19 dedicated to, or irrevocably offered for dedication to a property owner association, including any
20 master or sub-association, prior to April 1st preceding the Fiscal Year in which the Special Tax is
21 being levied.

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

1 Special Tax levy per Acre to the Maximum Special Tax per Acre is the same for all Parcels of
2 Undeveloped Property, Public Property and Property Owners Association Property as determined
3 separately for each Improvement Area.
4

5 **“Public Property”** means all Parcels which, as of April 1st preceding the Fiscal Year in which the
6 Special Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned by,
7 dedicated to, or irrevocably offered for dedication to the federal government, the State, the
8 County, City or any other public agency, provided, however, that any property leased by a public
9 agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed
10 and classified according to its use; or (ii) encumbered by an unmanned utility easement making
11 impractical its utilization for other than the purpose set forth in the easement.
12

13 **“Residential Property”** means all Parcels of Developed Property for which a Building Permit has
14 been issued permitting the construction of one or more residential Dwelling Units.
15

16 **“Single Family Property”** means all Parcels of Residential Property, other than Multi-family
17 Residential Property.
18

19 **“Special Tax” or “Special Taxes”** means the special tax to be levied in each Fiscal Year on
20 each Parcel of Taxable Property in accordance with Section D. to fund the Special Tax
21 Requirement.
22

23 **“Special Tax Requirement(s)”** means that amount required in any Fiscal Year to pay for the
24 Special Tax Requirement for Improvement Area A or for the Special Tax Requirement for
25 Improvement Area B.
26

27 **“Special Tax Requirement for Improvement Area A”** means that amount required in each
28 Fiscal Year within Improvement Area A of the CFD, to: (i) pay the estimated cost of Special Tax

1 Services for Improvement Area A for such Fiscal Year as determined by the County; (ii) fund the
2 Special Tax Reserve Fund in an amount equal to the lesser of (a) an amount equal to 20% of the
3 Special Tax Reserve Fund Requirement for Improvement Area A or (b) the amount needed to
4 fund the Special Tax Reserve Fund up to the Special Tax Reserve Fund Requirement for
5 Improvement Area A; (iii) pay Administrative Expenses; (iv) pay for anticipated Special Tax
6 delinquencies based on actual delinquencies from the prior Fiscal Year outstanding at the time
7 the annual Special Tax levy is determined; and (v) less a credit for funds available to reduce the
8 annual Special Tax levy as determined by the Administrator.

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

20
21 **“Special Tax Reserve Fund”** means a fund to be used for capital replacement and maintenance
22 costs related to the Special Tax Services for Improvement Area A or for the Special Tax Services
23 for Improvement Area B.

24
25 **“Special Tax Reserve Fund Requirement for Improvement Area A”** means an amount up to
26 150% of the anticipated annual cost of Special Tax Services for Improvement Area A of \$80,500
27 for the Base Year. The Special Tax Reserve Fund Requirement for Improvement Area A shall be
28 increased annually, commencing July 1, 2021, based on the percentage increase in the

1 Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum
2 annual increase of two percent (2%) of the amount in effect in the previous Fiscal Year.

3
4 **“Special Tax Reserve Fund Requirement for Improvement Area B”** means an amount up to
5 150% of the anticipated annual cost of Special Tax Services for Improvement Area B of \$51,181
6 for the Base Year. The Special Tax Reserve Fund Requirement for Improvement Area B shall be
7 increased annually, commencing July 1, 2022, based on the percentage increase in the
8 Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum
9 annual increase of two percent (2%) of the amount in effect in the previous Fiscal Year.

10
11 **“Special Tax Services”** means Special Tax Services for Improvement Area A or Special Tax
12 Services for Improvement Area B.

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

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

17
18 **“State”** means the State of California.

19
20 **“Taxable Property”** means all Parcels within the boundary of the CFD pursuant to the Boundary
21 Map which are not exempt from the Special Tax pursuant to Section E., below.

22
23 **“Taxable Unit”** means either a Dwelling Unit or an Acre, as shown in Table 1, 2, 3 or 4.

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

27
28

1 **B. ASSIGNMENT TO LAND USE CLASS**

2
3 Each Fiscal Year, commencing with Fiscal Year 2021-2022, all Parcels of Taxable Property within
4 Improvement Area A and Improvement Area B shall be classified as either Developed Property,
5 Approved Property, Undeveloped Property, Public Property or Property Owners Association
6 Property, and subject to the levy of Special Tax in accordance with this Rate and Method of
7 Apportionment as determined pursuant to Sections C. and D.

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

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

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

9
10 (b) Multiple Land Use Classes

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

20
21 **2. Approved Property**

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

1 to Section C.1. as if such Parcel were already designated as Developed Property and
2 classified as Single Family Property within the applicable Improvement Area.

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

9
10 **3. Undeveloped Property**

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

15
16
17 **Table 3**
18 **Maximum Special Tax for Undeveloped**
19 **Property for Fiscal Year 2020-2021**
20 **Improvement Area A**

21
22
23

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

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

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

Taxable Unit	Maximum Special Tax 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
4 Administrator shall levy the Special Tax in each Improvement Area on all Taxable Property
5 until the amount of Special Tax equals the Special Tax Requirement for each Improvement
6 Area in accordance with the following steps:

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

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

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

22
23 Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal
24 Year against any Parcel of Residential Property within an Improvement Area for which a certificate
25 of occupancy has been issued be increased by more than ten percent (10%) as a result of a
26 delinquency in the payment of the Special Tax applicable to any other Parcel within the same
27 Improvement Area above the amount that would have been levied in that Fiscal Year for the same
28

1 Improvement Area had there never been any such delinquency or default within the same
2 Improvement Area of the CFD.

3
4 **E. EXEMPTIONS**

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

8
9 **F. MANNER OF COLLECTION**

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

18
19 **G. APPEALS**

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

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

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

H. TERM OF THE SPECIAL TAX

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

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

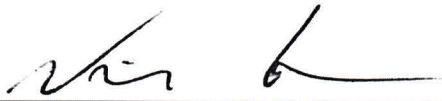
Ad Desc.: 1CVOCWVDY6ZIXSMTDZ13-1 / NOI - Summary of Ordinance No. 964.1

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:

05/18/2022

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

Date: May 18, 2022
At: Riverside, California



Legal Advertising Representative, The Press-Enterprise

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

Ad Number: 0011535354-03

P.O. Number: NOI - Summary of Ordinance No. 964.1

Ad Copy:

RIVERSIDE COUNTY BOARD OF SUPERVISORS

NOTICE IS HEREBY GIVEN that a public hearing 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 24, 2022 at 9:30 a.m.**, or as soon as possible thereafter, to consider adoption of the following Ordinance:

SUMMARY OF ORDINANCE NO. 964.1 AN ORDINANCE OF THE COUNTY OF RIVERSIDE AUTHORIZING THE AMENDED LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 20-2M (PRAIRIE CROSSING) IMPROVEMENT AREA B 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. 964.1 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 April 5, 2022, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2022-085, stating its intention to consider 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 (the "District"), and to authorize the levy of special taxes to Improvement Area B to fund, pay for, and finance authorized stormwater facilities and BMPs, street lighting and traffic signal services (as specified and reflected in the Resolution of Intention, the Resolution of Formation, and the Rate and Method of Apportionment of Special Tax) (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 964.1 authorizes the levy of special taxes to Improvement Area B within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on May 10, 2022, regarding the proposed levy of special taxes. Ordinance No. 964.1 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. 964.1 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. 964.1 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 964.1. 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. 964.1 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

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: May 9, 2022
Kecia R. Harper, Clerk of the Board
By: Zuly Martinez, Board Assistant
The Press-Enterprise
Published: 5/18/22

OED
5/17/22
Item 3.15