

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



ITEM: 3.28
(ID # 21134)

MEETING DATE:

FROM : OFFICE OF ECONOMIC DEVELOPMENT:

Tuesday, February 28, 2023

SUBJECT: OFFICE OF ECONOMIC DEVELOPMENT: Adoption of Ordinance No. 975, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities District No. 22-5M (Siena) Tract Map Nos. 37449-1, 37449-2, 37449-3 and 37449-4. District 3. [\$113,735 On-going Cost; 100% CFD No. 22-5M (Siena)] (Clerk to file Notice of Exemption; Clerk to Publish and Post) (CEQA Exempt)

RECOMMENDED MOTION: That the Board of Supervisors:

1. Find that the adoption of Ordinance No. 975 is not a project or exempt from the California Environmental Quality Act (CEQA) pursuant to State CEQA Guidelines sections 15378 and 15061(b)(3) (the Common Sense Exemption);
2. Waive further reading and Adopt Ordinance No. 975, authorizing the Levy of a Special Tax within Community Facilities District No. 22-5M (Siena) of the County of Riverside;
3. Direct the Clerk of the Board to file and post a Notice of Exemption with the County Clerk pursuant to Public Resources Code section 21152; and
4. Direct the Clerk of the Board to publish a summary and post a copy of Ordinance No. 975 pursuant to Government Code section 25124(b).

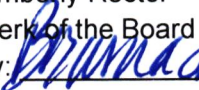
ACTION:Policy


Suzanne Holland, Director of Office of Economic Development 2/3/2023

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, seconded by Supervisor Gutierrez and duly carried, IT WAS ORDERED that the above matter is approved as recommended and Ordinance 975 is adopted with waiver of the reading.

Ayes: Jeffries, Spiegel, Washington, and Gutierrez
Nays: None
Absent: Perez
Date: February 28, 2023
xc: O.E.D, Recorder, COBAB/CF

Kimberly Rector
Clerk of the Board
By: 
Deputy

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| FINANCIAL DATA | Current Fiscal Year: | Next Fiscal Year: | Total Cost: | Ongoing Cost |
|--|-----------------------------|--------------------------|-------------------------------|---------------------|
| COST | \$ 0 | \$113,735 | \$ 0 | \$113,735 |
| NET COUNTY COST | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| SOURCE OF FUNDS: CFD 22-5M (Siena) 100% | | | Budget Adjustment: N/A | |
| | | | For Fiscal Year: 23/24 | |

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

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

Taylor Morrison of California, LLC is the Owner of Tracts 37449-1, 37449-2, 37449-3 and 37449-4 and has petitioned the Riverside County Office of Economic Development to assist them in forming a CFD to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 22-5M (Siena) will encompass the entire Tract Map Nos. 37449-1, 37449-2, 37449-3 and 37449-4, which is projected to include 529 single family dwelling units.

As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with (i) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the CFD (ii) Traffic signal maintenance, which includes energy charges, operation, maintenance, and administrative costs of traffic signal within the boundaries of the CFD (iii) 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.

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

On December 13, 2022 (Agenda Item 3.27), the County of Riverside Board of Supervisors adopted Resolution No. 2022-221, 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 January 24, 2023 (Agenda Item 19.1), 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. 2023-029, 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 January 31, 2023 (Agenda Item 3.12), the Board of Supervisors adopted Resolution No. 2023-030 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. 975 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters. By today's action, the Board will formally adopt the special tax ordinance and levy the special tax.

Ordinance No. 975 was reviewed and determined to be not a project under CEQA pursuant to State CEQA Guidelines Section 15378, which states "The creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment." The adoption of the ordinance is limited to the creation of a special tax ordinance to provide an alternative mechanism for financing maintenance activities involving the operation, maintenance, repair, and minor alteration of existing public or private structures, facilities, mechanical equipment, or topographical features. Those existing public or private structures, facilities, mechanical equipment, or topographical features were already separately analyzed under prior CEQA documents as part of Tracts 37449-1, 37449-2, 37449-3 and 37449-4. As a result, the adoption of the ordinance would not result in significant physical impact on the environment since it would not include any changes to the existing land use or a physical degradation of the property and any such impacts would have already been previously analyzed under CEQA as part of Tracts 37449-1, 37449-2, 37449-3 and 37449-4.

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Ordinance No. 975 is also exempt from CEQA pursuant to State CEQA Guidelines section 15061(b)(3) (common sense exemption), which provides, "The activity is covered by the common sense exemption that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA". The adoption of the ordinance is limited to the creation of a special tax ordinance to provide an alternative mechanism for financing maintenance activities involving the operation, maintenance, repair, and minor alteration of existing public or private structures, facilities, mechanical equipment, or topographical features, which were already separately analyzed previously under CEQA as part of Tracts 37449-1, 37449-2, 37449-3 and 37449-4. As a result, there is no possibility the adoption of the ordinance would not result in any reasonably foreseeable environmental effects and any such impacts would have been previously analyzed under prior CEQA documents as part of Tracts 37449-1, 37449-2, 37449-3 and 37449-4.

County Counsel has approved the ordinance as to form.

Impact on Residents and Businesses

The voters within the CFD have voted to authorize the special tax levied by Riverside County Ordinance No. 975 on real property within the CFD to provide funds for authorized maintenance and service activities. The property owners within the CFD will be favorably impacted by the levy of the special tax and the associated maintenance and services that it funds.


ATTACHMENTS:

- Ordinance No. 975
- CEQA Notice of Exemption
- Summary of Ordinance
- CFD 22-5M Recorded Boundary Map


Scott Bruckner 2/21/2023


Aaron Gettis, Deputy County Counsel 2/15/2023

County of Riverside
Office of Economic Development
3403 10th Street, Riverside, CA

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| 1FOR COUNTY CLERK USE ONLY | | |
| F I L E D / P O S T E D | | |
| County of Riverside Peter Aldana Assessor-County Clerk-Recorder | | |
| E-202300228 02/28/2023 03:10 PM Fee: \$ 50.00 Page 1 of 3 | | |
| Removed: | By: | Deputy |
|  | | |

NOTICE OF EXEMPTION

January 31, 2023

Project Name: Office of Economic Development, Community Facilities District (CFD) No. 22-5M (Siena) of the County of Riverside; Adoption of Ordinance No. 975, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within the Siena CFD

Project Number: ED99122063

Project Location: Community Facilities District No. 22-5M (Siena) of the County of Riverside

Description of Project: On January 27, 2015, the Board of Supervisors revised Board Policy B-12 entitled "Land Secured Financing Districts" to include "Service and Maintenance CFDs" to fund the ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD). As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with services for authorized street lighting and traffic signal maintenance, and drainage. The special tax is levied according to a Rate and Method of Apportionment which is developed with respect to the specific features of the particular development within the District and which is approved by the eligible voters and later adopted by ordinance. The special tax levy is annually placed on the tax roll for each Assessor Parcel Number noted in the CFD Boundary Map. Taylor Morrison of California, LLC, is the Developer of Tracts 37449-1, 37449-2, 37449-3, and 37449-4 and has petitioned the Riverside County Office of Economic Development to include their property into proposed Community Facilities District 22-5M (Siena). The boundaries of CFD No. 22-5M (Siena) includes 529 single-family units. As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with drainage facilities, street lighting and traffic signal (including energy charges, operation, administrative maintenance, and costs within the boundaries of the CFD.

On December 13, 2022, the Board of Supervisors adopted Resolution 2022-221, a resolution of intention, as the initial step for forming the CFD and declaring the Board's intention to levy a special tax to fund the of Intention to establish a CFD for Siena in order to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance and service activities.

FEB 28 2023 3.28

On January 24, 2023, the Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2023-029, the resolution of formation of the CFD, authorizing the levy of a special tax within the CFD for authorized maintenance of lighting, traffic signal maintenance, and drainage, calling a Special Election the District for January 24, 2023 on the propositions to levy a special tax within the District and to establish an appropriations limit for the District. Pursuant to the terms of the Resolution of Formation and the provisions of the Act, the special election was held and each of the propositions was approved by more than two-thirds of the votes cast.).

Riverside County Ordinance No. 975, which authorizes the levy of a special tax within the Siena CFD to fund services for maintenance and service activities, was reviewed and determined to be not a project under the California Environmental Quality Act (CEQA) pursuant to 15378. The Ordinance includes the creation of a funding mechanism to provide maintenance and service activities within the CFD. No additional direct or indirect physical environmental impacts are anticipated from the provision of maintenance services identified in the Riverside County Ordinance No. 975.

Name of Public Agency Approving Project: County of Riverside

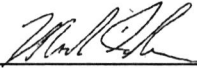
Name of Person or Agency Carrying Out Project: County of Riverside Office of Economic Development

Exempt Status: Not a project as defined in California Environmental Quality Act (CEQA) Section 21065 and State CEQA Guidelines Section 15378; Section 15061(b) (3), General Rule or "Common Sense" Exemption. Codified under Public Resources Code Division 13, Chapter 2.5, Section 21065, and California Code of Regulations Title 14, Articles 5 and 20, Sections 15061 and 15378.

Reasons Why Project is Exempt: The direct effects of the adoption of the Ordinance to levy a special tax within the Siena CFD would not constitute a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378. Section 15378 (b) provides a list of five activities that are not considered a project under CEQA. The proposed Ordinance would qualify under two conditions identified in Section 15378 (b): (4) the creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant impact on the environment and (5) organizational or administrative activity of the government that will not result in direct or indirect physical changes to the environment. The adoption of the Ordinance by the Board satisfies these conditions as the Ordinance would provide a funding mechanism to provide ongoing maintenance of existing buildings that would not result in direct or indirect physical changes to the environment. Based on the above conditions, the adoption of the Ordinance is not a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378. The adoption of the ordinance is limited to the creation of a special tax ordinance to provide an alternative mechanism for financing maintenance activities involving the operation, maintenance, repair, and minor alteration of public or private structures, facilities, mechanical equipment, or topographical features. Those public or private structures, facilities, mechanical equipment, or topographical features were already separately analyzed under prior CEQA documents. As a result, the adoption of the ordinance would not result in significant physical impact on the environment since it would not include any changes to the existing land use or a physical degradation of the property and any such impacts would have already been previously analyzed under CEQA as part of Tracts 37449-1, 37449-2, 37449-3, and 37449-4.

- **Section 15061 (b) (3) – “Common Sense” Exemption:** In accordance with CEQA, the use of the Common Sense Exemption is based on the “general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment.” State CEQA Guidelines, Section 15061(b) (3). The use of this exemption is appropriate if “it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment.” *Ibid.* This determination is an issue of fact and if sufficient evidence exists in the record that the activity cannot have a significant effect on the environment, then the exemption applies and no further evaluation under CEQA is required. See *No Oil, Inc. v. City of Los Angeles* (1974) 13 Cal. 3d 68. The ruling in this case stated that if a project falls within a category exempt by administrative regulation or 'it can be seen with certainty that the activity in question will not have a significant effect on the environment', no further agency evaluation is required. With certainty, there is no possibility that the project may have a significant effect on the environment. The adoption of the ordinance is limited to the creation of a special tax ordinance to provide an alternative mechanism for financing maintenance activities involving the operation, maintenance, repair, and minor alteration of public or private structures, facilities, mechanical equipment, or topographical features, which were already separately analyzed previously under CEQA and approved as part of Tracts 37449-1, 37449-2, 37449-3, and 37449-4. As a result, there is no possibility the adoption of the ordinance would not result in any reasonably foreseeable environmental effects and any such impacts would have been previously analyzed under prior CEQA documents and approved as part of Tracts 37449-1, 37449-2, 37449-3, and 37449-4. Therefore, in no way, would the project as proposed have the potential to cause a significant environmental impact and the project is exempt from further CEQA analysis.

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

Signed:  Date: 1-31-2023
Mike Sullivan, Senior Environmental Planner
Senior Environmental Planner, County of Riverside

1 of a special tax within the District to fund the Services, subject to voter approval, establishing an annual
2 appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election
3 for the District for January 24, 2023 on the propositions to levy a special tax within the District and to
4 establish an appropriations limit for the District.

5 d. Pursuant to the terms of the Resolution of Formation and the provisions of
6 the Act, said special election was held on January 24, 2023. Each of the propositions was approved by
7 more than two-thirds of the votes cast at said special election.

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

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

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

16 Section 4. LEVY OF SPECIAL TAXES.

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

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

1 c. All of the collections of the special tax shall be used as provided for in the
2 Act, the Rate and Method and the Resolution of Formation, including, but not limited to, to fund, pay for,
3 and finance authorized administration, inspection, and maintenance of lighting, traffic signal maintenance,
4 drainage, and to pay expenses incidental thereto, so long as the special taxes are needed to fund such
5 services; to replenish the reserve fund for the District; to pay the costs of administering the District, and to
6 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
9 ordinary *ad valorem* taxes are collected, or may be collected in such other manner as set forth in the Rate
10 and Method. The special taxes shall have the same lien priority, and shall be subject to the same penalties
11 and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes. The Board of
12 Supervisors, acting as the Legislative Body of the District, is hereby authorized and directed to take all
13 actions necessary in order to affect the proper billing and collection of the special tax, so that the special
14 tax shall be levied and collected in sufficient amounts and at the times necessary to satisfy the financial
15 obligations of the District in each fiscal year.

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

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

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

1 court 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
5 provisions of Section 25123(c) of the Government Code. The Chair of the Board of Supervisors shall
6 sign this ordinance, and the Clerk of the Board of Supervisors shall attest to the Chair's signature and then
7 cause a summary of the same to be published within 15 days after its passage at least once in *The Press-*
8 *Enterprise*, a newspaper of general circulation published and circulated in the area of the District.

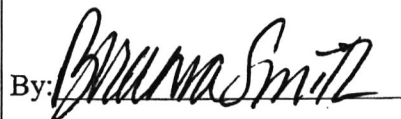
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10 BOARD OF SUPERVISORS OF THE COUNTY
11 OF RIVERSIDE, STATE OF CALIFORNIA

12
13 By: 

14 Chair of the Board of Supervisors
15 **KEVIN JEFFRIES**

16 ATTEST: KIMBERLY A. RECTOR

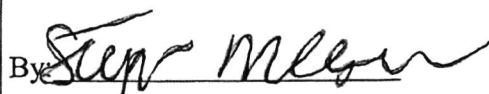
17 CLERK OF THE BOARD:

18 By: 

19 Deputy

20 (SEAL)

21
22 APPROVED AS TO FORM

23
24 By: 

25 Stephanie K. Nelson

26 Deputy County Counsel

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ε FEB 28 2023 3.28


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STATE OF CALIFORNIA)
)
COUNTY OF RIVERSIDE) ss

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said county held on February 28 , 2023, the foregoing ordinance consisting of 7 Sections was adopted by the following vote:

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

DATE: February 28 , 2023

KIMBERLY A. RECTOR
Clerk of the Board
BY: 
Deputy

SEAL

COPY

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PROPOSED BOUNDARY MAP

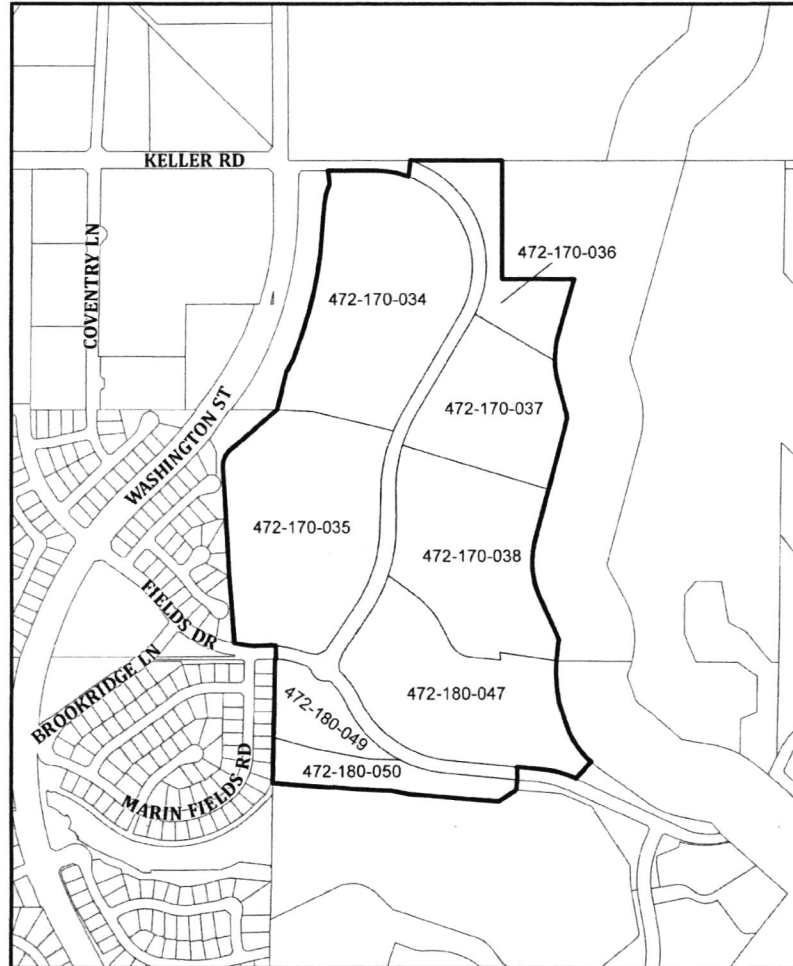
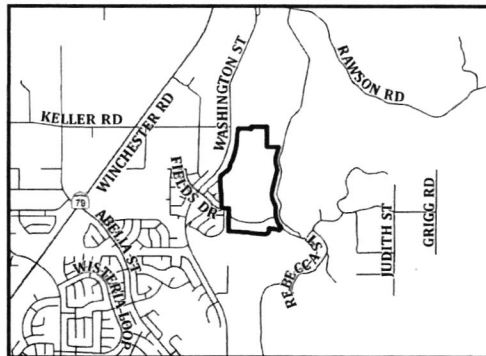
COMMUNITY FACILITIES DISTRICT NO. 22-5M (SIENA) COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 22-5M (SIENA), COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF SUPERVISORS AT A REGULAR MEETING THEREOF, HELD ON 13th DAY OF December 20 22, BY RESOLUTION NO. 2022-221

Keia R. Hayer
CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA. THIS 13th DAY OF December, 20 22.

Joe Maxwell (Deputy)
CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE



FILED THIS 15th DAY OF December, 20 22 AT THE HOUR OF 10:51 O'CLOCK A.M. IN BOOK 9D OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 22, IN THE OFFICE OF THE COUNTY RECORDER, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

FEE: \$9.00 NO.: 2022-0503924
PETER ALDANA, ASSESSOR, COUNTY CLERK, RECORDER

BY: Ellen J. Gray
DEPUTY



THIS BOUNDARY MAP CORRECTLY SHOWS THE BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCEL REFER TO THE COUNTY ASSESSOR'S MAPS FOR FISCAL YEAR 2022-23.



LEGEND

- CFD BOUNDARY
- PARCEL LINE
- COUNTY BOUNDARY
- ASSESSOR PARCEL NUMBER



SUMMARY OF ORDINANCE NO. 975
AN ORDINANCE OF THE COUNTY OF RIVERSIDE
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES
DISTRICT NO. 22-5M (SIENA) 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. 975 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"), December 13, 2022 the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2022-221, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 22-5M (Siena) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance of lighting, traffic signal maintenance and drainage (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. 975 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on January 24, 2023 regarding the proposed levy of special taxes. Ordinance No 975 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and fund the cost of collecting and administering the special tax. Ordinance No. 975 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. 975 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 975. 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. 975 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.