

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



**ITEM: 3.30  
(ID # 21649)**

**MEETING DATE:**  
Tuesday, April 18, 2023

**FROM :** OFFICE OF ECONOMIC DEVELOPMENT:

**SUBJECT:** OFFICE OF ECONOMIC DEVELOPMENT: Community Facilities District No. 21-3M (Eagle Vista – Lake Ranch) Improvement Area B of the County of Riverside; Adoption of Ordinance No. 977, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities District No. 21-3M (Eagle Vista – Lake Ranch) Improvement Area B. Tract Map No. 36730. District 2. [\$81,600 On-going Cost; 100% CFD No. 21-3M (Eagle Vista – Lake Ranch) Improvement Area B Improvement Area B] (Clerk to file Notice of Exemption; Clerk to Publish and Post) (CEQA Exempt) (Continued from 3/28/23 MT #21359 - Item 3.23)

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Find that the adoption of Ordinance No. 977 is not a project under the California Environmental Quality Act (CEQA) pursuant to State CEQA Guidelines Section 15378 and Section 21065, and CEQA exempt pursuant to State CEQA Guidelines Section 15061(b)(3) (the Common Sense Exemption);

Continued on Page 2

**ACTION:Policy**

  
Suzanne Holland, Director of Office of Economic Development 4/11/2023

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Washington, seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended and Ordinance 977 is adopted with waiver of the reading.

Ayes: Jeffries, Spiegel, Washington, Perez, and Gutierrez  
Nays: None  
Absent: None  
Date: April 18, 2023  
xc: O.E.D., COBCF/AB, Recorder

Kimberly A. Rector  
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:

2. Waive reading and Adopt Ordinance No. 977, authorizing the Levy of a Special Tax within Community Facilities District No. 21-3M (Eagle Vista – Lake Ranch) Improvement Area B, Tract 36730, of the County of Riverside;
3. Direct the Clerk of the Board to file a Notice of Exemption with the County Clerk for posting upon approval; and,
4. Direct the Clerk of the Board to publish a summary and post a copy of Ordinance No. 977 pursuant to Government Code Section 25124.

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0	\$81,600	\$ 0	\$81,600
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> CFD 21-3M (Eagle Vista-Lake Ranch) Improvement Area B 100%			<b>Budget Adjustment:</b> N/A	
			<b>For Fiscal Year:</b> 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).

Pulte Home Company, LLC is the Owner of Tract 36730 (Improvement Area B) and petitioned the Riverside County Office of Economic Development to assist them in amending the Rate and Method Apportionment of Improvement Area B to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 21-3M (Eagle Vista – Lake Ranch) Improvement Area B will encompass the entire Tract Map No. 36730, which is projected to include 272 assessable single-family dwelling units.

As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with (i) Landscaping improvements that may include but are not limited to all landscaping material and facilities within the CFD. These improvements include turf, ground cover, shrubs, trees, plants, irrigation and drainage system, ornamental lighting, masonry walls or other fencing, and trail maintenance (ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of

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street lighting located within the designated boundaries of the CFD (iii) Traffic signal maintenance, which includes energy charges, operation, maintenance, and administrative costs of traffic signal within the boundaries of the CFD.

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

On February 8, 2022 (Agenda Item 3-17), the County of Riverside Board of Supervisors approved Resolution No. 2022-047, a resolution of intention as the initial step for forming the CFD and declared the intention of the Board of Supervisors as required by the Mello-Roos Act of 1982 to levy a special tax to fund the service and maintenance functions requested by the Developer.

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

On March 29, 2022 (Agenda Item 3-14), the Board of Supervisors adopted Resolution No. 2022-049 declaring the results of the election regarding the proposed special tax and finding that 100% of the votes cast were in favor of the levy of the special tax. In addition, the Board introduced Riverside County Ordinance No. 971 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters.

On April 5, 2022 (Agenda Item 3-17), the Board of Supervisors adopted Ordinance No. 971 authorizing the Levy of a Special Tax Within Community Facilities District No. 21-3M (Eagle Vista – Lake Ranch).

On January 6, 2023, the property owner (Pulte Home Company, LLC) of Tract Map No. 36730 (Improvement Area B) petitioned the County to assist in amending the Rate and Method of Apportionment of Special Tax for Community Facilities District 21-3M (Eagle Vista – Lake Ranch) Improvement Area B.

On January 31, 2023 (Agenda Item 3-14), the County of Riverside Board of Supervisors approved, Resolution No. 2023-043 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

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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 and submit the Amended and Restated Rate and Method of Apportionment of Special Tax for CFD 21-3M (Eagle Vista – Lake Ranch) Improvement Area B to the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

On March 7, 2023, 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. 2023-044, 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. 21-3M (Eagle Vista – Lake Ranch) Improvement Area B of the County of Riverside, within Said District to Pay for certain Landscaping, Street 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.

On March 14, 2023 (Agenda Item 3-12), the Board of Supervisors adopted Resolution No. 2023-045 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. 977 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. 977 was reviewed and determined to be not a project under CEQA pursuant to State CEQA Guidelines Section 15378 and Section 21065. The adoption of the ordinance is limited to the creation of a special tax ordinance to provide an alternative mechanism for financing maintenance activities involving the operation, maintenance, repair, and minor alteration of existing public or private structures, facilities, mechanical equipment, or topographical features, involving no expansion of use. The adoption of the ordinance would not result in direct impacts to the physical environment or reasonably foreseeable indirect effects, as it would not include any changes to the existing land use or a physical degradation of the property. Additionally, Ordinance No. 977 was determined to be exempt from CEQA pursuant to State CEQA Guidelines Section 15061(b)(3) – Common Sense Exemption. The financing maintenance activities created by this ordinance were already separately analyzed previously under CEQA as part of Tract 36730. As a result, there is no possibility the adoption of the ordinance would result in any reasonably foreseeable environmental effects and any such impacts would have been previously analyzed under prior CEQA documents approved as part

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of Tract 36730. Therefore, in no way, would the project as proposed have the potential to cause a significant environmental impact.

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. 977 on real property within the CFD to provide funds for authorized maintenance and service activities. The property owners within the CFD will be favorably impacted by the levy of the special tax and the associated maintenance and service activities it funds.


**ATTACHMENTS:**

- Riverside County Ordinance No. 977
- CEQA Notice of Exemption
- Summary of Ordinance
- CFD 21-3M Recorded Boundary Map

  
Scott Bruzner 4/11/2023

  
Aaron Gettis, Deputy County Counsel 4/11/2023

County of Riverside  
Office of Economic Development  
3403 10<sup>th</sup> Street, Riverside, CA

1 FOR COUNTY CLERK USE ONLY		
FILED / POSTED		
County of Riverside		
Peter Aldana		
Assessor-County Clerk-Recorder		
E-202300426		
04/18/2023 04:20 PM Fee: \$ 50.00		
Page 1 of 3		
Removed:	By:	Deputy
		

## NOTICE OF EXEMPTION

March 9, 2023

**Project Name:** Office of Economic Development, Community Facilities District (CFD) No. 21-3M (Eagle Vista-Lake Ranch) of the County of Riverside; Adoption of Ordinance No. 977, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within the Eagle Vista-Lake Ranch CFD

**Project Number:** FM05991012737

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

**Description of Project:** On January 27, 2015, the Board of Supervisors revised Board Policy B-12 entitled "Land Secured Financing Districts" to include "Service and Maintenance CFDs" to fund the ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD). As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with services for with (i) Landscaping improvements that may include but are not limited to all landscaping material and facilities within the CFD. These improvements include turf, ground cover, shrubs, trees, plants, irrigation and drainage system, ornamental lighting, masonry walls or other fencing, and trail maintenance (ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the CFD (iii) Traffic signal maintenance, which includes energy charges, operation, maintenance, and administrative costs of traffic signal within the boundaries of the CFD. The special tax is levied according to a Rate and Method of Apportionment which is developed with respect to the specific features of the particular development within the District and which is approved by the eligible voters and later adopted by ordinance. The special tax levy is annually placed on the tax roll for each Assessor Parcel Number noted in the CFD Boundary Map.

Pulte Home Company, LLC, is the Developer of Tract 36730 (Improvement Area B) and has petitioned the Riverside County Office of Economic Development to assist them in amending the Rate and Method Apportionment of Improvement Area B to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 21-3M (Eagle Vista - Lake Ranch) Improvement Area B will encompass the entire Tract Map No. 36730, which is projected to include 272 assessable single-family dwelling units.

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

APR 18 2023 3.30

On March 22, 2022, the Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2022-048, the resolution of formation of the CFD, authorizing the levy of a special tax within the CFD, calling a Special Election held that same day.

On March 29, 2022, the Board of Supervisors adopted Resolution No. 2022-049 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. 971 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters.

On April 5, 2022, the Board of Supervisors adopted Ordinance No. 971 authorizing the Levy of a Special Tax Within Community Facilities District No. 21-3M (Eagle Vista – Lake Ranch).

On January 6, 2023, the property owner (Pulte Home Company, LLC) of Tract Map No. 36730 (Improvement Area B) petitioned the County to assist in amending the Rate and Method of Apportionment of Special Tax for Community Facilities District 21-3M (Eagle Vista – Lake Ranch) Improvement Area B.

On January 31, 2023, the County of Riverside Board of Supervisors approved, Resolution No. 2023-043 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 and submit the Amended and Restated Rate and Method of Apportionment of Special Tax for CFD 21-3M (Eagle Vista – Lake Ranch) Improvement Area B to the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

On March 7, 2023, 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. 2023-044, 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. 21-3M (Eagle Vista – Lake Ranch) Improvement Area B of the County of Riverside, within Said District to Pay for certain Landscaping, Street 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.

On March 14, 2023, the Board of Supervisors adopted Resolution No. 2023-045 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. 977 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters.

Riverside County Ordinance No. 977, which authorizes the levy of a special tax within the Eagle Vista-Lake Ranch 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. 977.

**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 Eagle Vista-Lake Ranch 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 existing 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 and approved as part of Tract 36730. 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 Tract 36730.

- **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 as part of Tract 36730. 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 approved as part of Tract 36730. Therefore, in no way, would the project as proposed have the potential to cause a significant environmental impact and the project is exempt from further CEQA analysis.

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

Signed:  Date: 3-9-2023  
Mike Sullivan, Senior Environmental Planner  
Senior Environmental Planner, County of Riverside





1 annual appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special  
2 election for the District for March 7, 2023 on the propositions to levy a special tax to Improvement Area B  
3 within the District and to maintain an appropriations limit for the District.

4 d. Pursuant to the terms of the Resolution of Formation and the provisions of the Act,  
5 said special election was held on March 7, 2023. Each of the propositions was approved by more than two-  
6 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 (the  
8 “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 and  
17 levies special taxes within the District pursuant to Sections 53328 and 53340 of the Government Code, at  
18 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 2023-2024 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 hereby  
25 authorized and directed each fiscal year to determine, or cause to be determined, the specific special tax  
26 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 Act, the  
2 Rate and Method and the Resolution Amending the Rate and Method of Apportionment of Special Tax,  
3 including, but not limited to, to fund, pay for, and finance landscaping, street lighting and traffic signals  
4 services and to pay expenses incidental thereto, so long as the special taxes are needed to fund such services;  
5 to replenish the reserve fund for the District; to pay the costs of administering the District, and to pay the  
6 costs of collecting and administering the special tax.

7 d. The special taxes shall be collected from time to time as necessary to meet the  
8 financial obligations of the District on the secured real property tax roll in the same manner as ordinary *ad*  
9 *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 Legislative  
17 Body of the District, may collect, or cause to be collected, one or more installments of the special taxes by  
18 means of direct billing by the District of the property owners within the District if, in the judgment of the  
19 Legislative body, such means of collection will reduce the burden of administering the District or is  
20 otherwise appropriate in the circumstances. In such event, the special taxes shall become delinquent if not  
21 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


12  
13 By: 

14 Chair of the Board of Supervisors

**KEVIN JEFFRIES**

15 ATTEST:

16 CLERK OF THE BOARD:

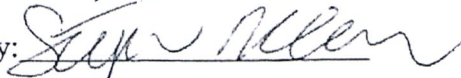
17  
18 By: 

19 Deputy

20 (SEAL)

21  
22 APPROVED AS TO FORM

23 March 14, 2023

24 By: 

25 Stephanie Nelson

26 Deputy County Counsel


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STATE OF CALIFORNIA            )  
  )  
COUNTY OF RIVERSIDE        )        ss

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said county held on April 18 , 2023, the foregoing ordinance consisting of 7 Sections was adopted by the following vote:

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

DATE:           April 18, 2023

KIMBERLY A. RECTOR  
Clerk of the Board  
BY:   
Deputy

SEAL

SUMMARY OF ORDINANCE NO. 977  
AN ORDINANCE OF THE COUNTY OF RIVERSIDE  
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES  
DISTRICT NO. 21-3M (EAGLE VISTA-LAKE RANCH) OF THE COUNTY OF RIVERSIDE

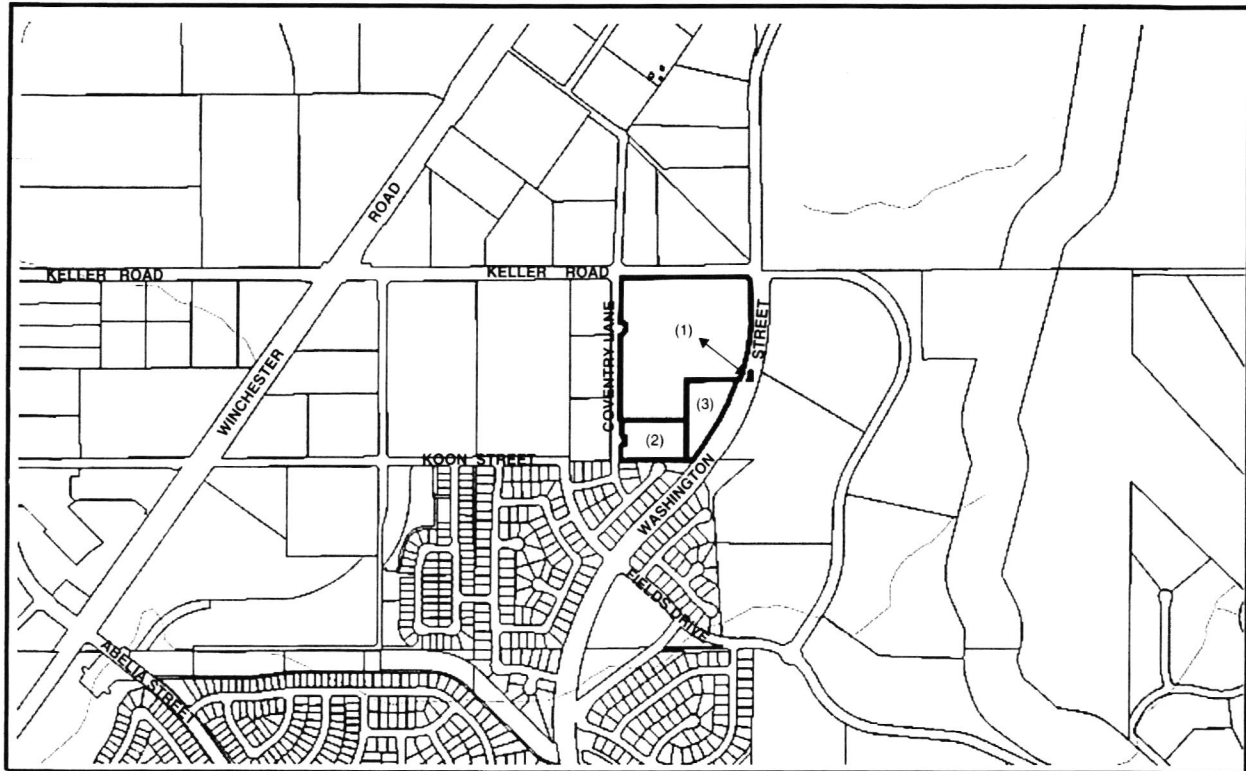
This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 977 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1<sup>st</sup> Floor, Riverside, California 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"), January 31, 2023 the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2023-043, stating its intention to amend Community Facilities District No. 21-3M (Eagle Vista-Lake Ranch) Improvement Area B of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance of landscaping, lighting and traffic signals (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.

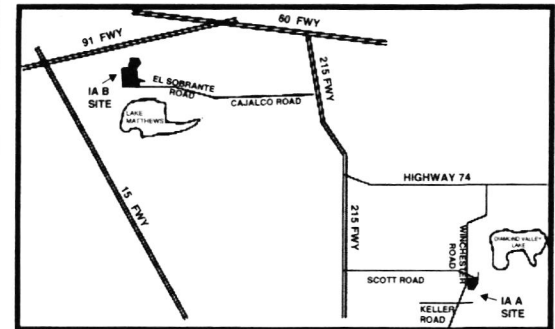
Ordinance No. 977 authorizes the levy of special taxes within the District at the amended rate and in accordance with the method of apportionment approved by the voters at an election held on March 7, 2023 regarding the proposed levy of special taxes. Ordinance No 977 provides that the Board of Supervisors, 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. 977 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 Amended and Restated Rate and Method of Apportionment of the special tax authorized by Ordinance No. 977 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 977. A complete copy of Exhibit A "Amended and Restated Rate and Method of Apportionment" 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. 977 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

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



**VICINITY MAP**



**Legend**

□ Proposed Boundary

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

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

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

FILED IN THE OFFICE OF THE COUNTY CLERK OF RIVERSIDE, STATE OF CALIFORNIA THIS 10<sup>th</sup> DAY OF February, 2022

*Karen R. Hayer*  
 CLERK OF THE BOARD OF SUPERVISORS  
 COUNTY OF RIVERSIDE

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

*Sue Maxwell (deputy)*  
 CLERK OF THE BOARD OF SUPERVISORS  
 COUNTY OF RIVERSIDE

RECORDED THIS 10<sup>th</sup> DAY OF February, 2022.

AT THE HOUR OF 10:51 O'CLOCK A.M IN BOOK 98 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 30-31 IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA. FEE \$ 11 DOCUMENT NO. 2022-0019460

PETER ALDANA, RIVERSIDE COUNTY ASSESSOR-CLERK-RECORDER  
*Maia V. Suk*  
 DEPUTY

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

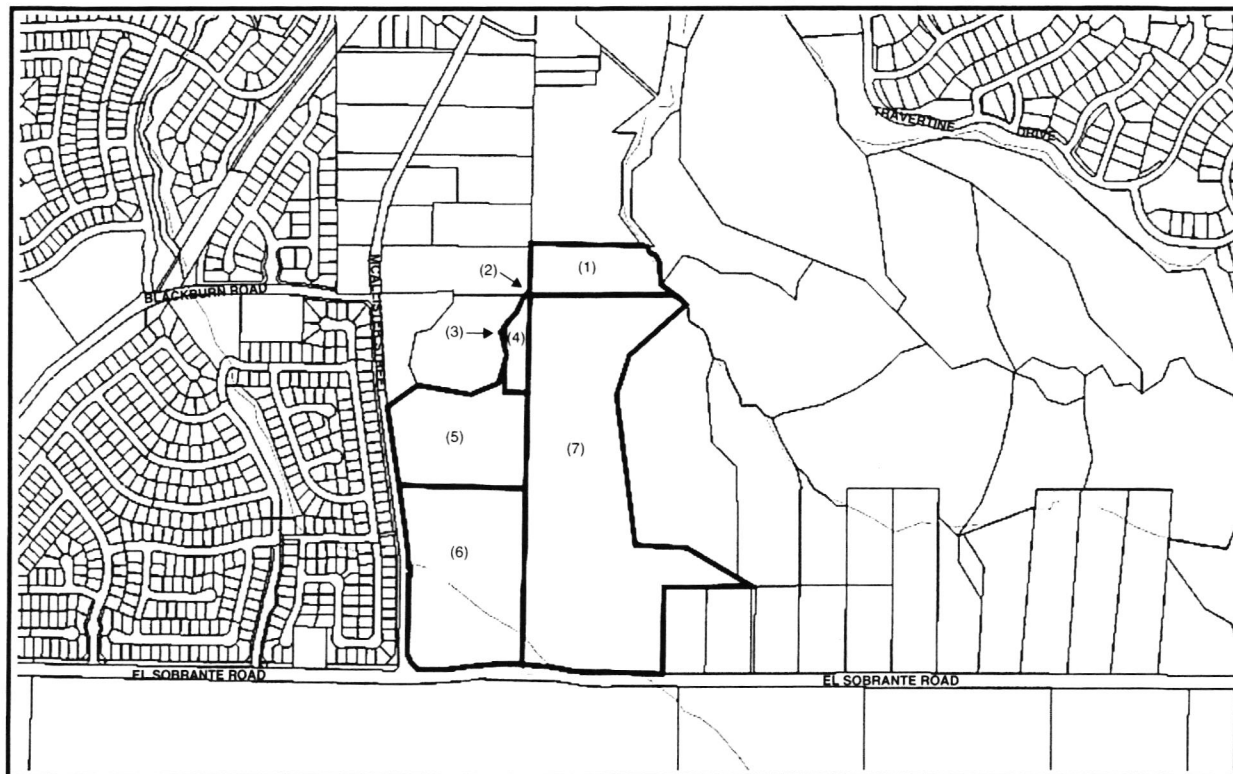


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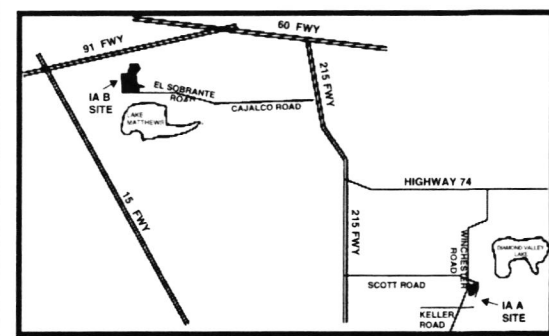
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# PROPOSED BOUNDARY COMMUNITY FACILITIES DISTRICT 21-3M (EAGLE VISTA/LAKE RANCH) IMPROVEMENT AREA B

COUNTY OF RIVERSIDE, STATE OF CALIFORNIA  
POR. SEC. 31, T. 3S., R. 5W, POR N 1/2 SEC. 31 & 32, T. 3S., R. 5W, POR. SEC 32 & 33, T. 3S., R. 5W  
N 1/2, N 1/2 SEC. 6, T.4S, R. 5W



### VICINITY MAP



### Legend

Proposed Boundary

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

- (1) 270060010-8
- (2) 270050026-2
- (3) 270170009-8
- (4) 270170011-9
- (5) 270170010-8
- (6) 270180010-9
- (7) 270160001-9

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



FILED IN THE OFFICE OF THE COUNTY CLERK OF RIVERSIDE,  
STATE OF CALIFORNIA THIS 8<sup>th</sup> DAY OF February, 2022.

*Reva R. Hager*  
CLERK OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE

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

*Joe Maxwell (deputy)*  
CLERK OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE

RECORDED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2022  
AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M IN BOOK \_\_\_\_\_ OF MAPS OF

ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE \_\_\_\_\_  
IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF  
RIVERSIDE, STATE OF CALIFORNIA.  
FEE \_\_\_\_\_ DOCUMENT NO. \_\_\_\_\_

PETER ALDANA, RIVERSIDE COUNTY ASSESSOR-CLERK-RECORDER  
DEPUTY \_\_\_\_\_

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



**AMENDED AND RESTATED  
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR  
COMMUNITY FACILITIES DISTRICT 21-3M (EAGLE VISTA/LAKE RANCH)  
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) 21-3M (Eagle Vista/Lake Ranch). The amount of Special Tax to be levied on each Parcel in each Improvement Area in each Fiscal Year, commencing in Fiscal Year 2022-2023 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 1<sup>st</sup> 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 1<sup>st</sup> 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, 2022.

**"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 21-3M (Eagle Vista/Lake Ranch) 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 2021. 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 1<sup>st</sup> 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 1<sup>st</sup> 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 or 2 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 1<sup>st</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> 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 \$13,359 for the Base Year. The Special Tax Reserve Fund Requirement for Improvement Area A 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 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 \$81,600 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 street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the surrounding area of Improvement Area A.

**“Special Tax Services for Improvement Area B”** means (i) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the surrounding area of Improvement Area B. (ii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal within Improvement Area B. (iii) Landscaping improvements that may include, but are not limited to, turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, masonry walls or other fencing and graffiti abatement located within the designated boundaries of the Improvement Area B.

**“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 2022-2023, 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 2021-2022  
 IMPROVEMENT AREA A**

Land Use Class	Development Class	Taxable Unit	Maximum Special Tax
1	Single Family Residential Property	D/U	\$121
2	Multi-family Residential Property	Acre	\$856
3	Non-Residential Property	Acre	\$856

**TABLE 1  
 MAXIMUM SPECIAL TAX FOR DEVELOPED PROPERTY  
 FOR FISCAL YEAR 2022-2023  
 IMPROVEMENT AREA B**

Land Use Class	Development Class	Taxable Unit	Maximum Special Tax
1	Single Family Residential Property	D/U	\$300
2	Multi-family Residential Property	Acre	\$2,394
3	Non-Residential Property	Acre	\$2,394

(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, 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 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, 2022, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the corresponding Maximum Special Tax in effect in the previous Fiscal Year.

**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 2021-2022  
IMPROVEMENT AREA A**

<b>Taxable Unit</b>	<b>Maximum Special Tax Per Taxable Unit</b>
Acre	\$856

**TABLE 4  
MAXIMUM SPECIAL TAX FOR UNDEVELOPED PROPERTY  
FOR FISCAL YEAR 2022-2023  
IMPROVEMENT AREA B**

<b>Taxable Unit</b>	<b>Maximum Special Tax Per Taxable Unit</b>
Acre	\$2,394

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

#### **4. Public Property and/or Property Owners Association Property**

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

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

Commencing with Fiscal Year 2022-2023 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.

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



**3.23**  
(MT 21359)

On motion of Supervisor Perez, seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the recommendation from OFFICE OF ECONOMIC DEVELOPMENT to Community Facilities District No. 21-3M (Eagle Vista – Lake Ranch) Improvement Area B of the County of Riverside; Adoption of Ordinance No. 977, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities District No. 21-3M (Eagle Vista – Lake Ranch) Improvement Area B. Tract Map No. 36730. District 2, is continued to Tuesday, April 18, 2023, at 9:30 a.m. or as soon as possible thereafter.

Roll Call:

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

I hereby certify that the foregoing is a full true, and correct copy of an order made and entered on March 28, 2023, of Supervisors Minutes.

(seal)

WITNESS my hand and the seal of the Board of Supervisors  
Dated: March 28, 2023  
Kimberly A. Rector, Clerk of the Board of Supervisors, in  
and for the County of Riverside, State of California.

By: *Kimberly A. Rector* Deputy

AGENDA NO.  
**3.23**

xc: O.E.D., COB



1 annual appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special  
2 election for the District for March 7, 2023 on the propositions to levy a special tax to Improvement Area B  
3 within the District and to maintain an appropriations limit for the District.

4 d. Pursuant to the terms of the Resolution of Formation and the provisions of the Act,  
5 said special election was held on March 7, 2023. Each of the propositions was approved by more than two-  
6 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 (the  
8 “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 and  
17 levies special taxes within the District pursuant to Sections 53328 and 53340 of the Government Code, at  
18 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 2023-2024 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 hereby  
25 authorized and directed each fiscal year to determine, or cause to be determined, the specific special tax  
26 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 Act, the  
2 Rate and Method and the Resolution Amending the Rate and Method of Apportionment of Special Tax,  
3 including, but not limited to, to fund, pay for, and finance landscaping, street lighting and traffic signals  
4 services and to pay expenses incidental thereto, so long as the special taxes are needed to fund such services;  
5 to replenish the reserve fund for the District; to pay the costs of administering the District, and to pay the  
6 costs of collecting and administering the special tax.

7 d. The special taxes shall be collected from time to time as necessary to meet the  
8 financial obligations of the District on the secured real property tax roll in the same manner as ordinary *ad*  
9 *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 Legislative  
17 Body of the District, may collect, or cause to be collected, one or more installments of the special taxes by  
18 means of direct billing by the District of the property owners within the District if, in the judgment of the  
19 Legislative body, such means of collection will reduce the burden of administering the District or is  
20 otherwise appropriate in the circumstances. In such event, the special taxes shall become delinquent if not  
21 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



**AMENDED AND RESTATED  
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR  
COMMUNITY FACILITIES DISTRICT 21-3M (EAGLE VISTA/LAKE RANCH)  
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) 21-3M (Eagle Vista/Lake Ranch). The amount of Special Tax to be levied on each Parcel in each Improvement Area in each Fiscal Year, commencing in Fiscal Year 2022-2023 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 1<sup>st</sup> 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 1<sup>st</sup> 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, 2022.

**"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 21-3M (Eagle Vista/Lake Ranch) 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 2021. 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 1<sup>st</sup> 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 1<sup>st</sup> 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 or 2 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 1<sup>st</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> 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 \$13,359 for the Base Year. The Special Tax Reserve Fund Requirement for Improvement Area A 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 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 \$81,600 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 street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the surrounding area of Improvement Area A.

**“Special Tax Services for Improvement Area B”** means (i) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the surrounding area of Improvement Area B. (ii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signal within Improvement Area B. (iii) Landscaping improvements that may include, but are not limited to, turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, masonry walls or other fencing and graffiti abatement located within the designated boundaries of the Improvement Area B.

**“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 2022-2023, 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 2021-2022  
 IMPROVEMENT AREA A**

Land Use Class	Development Class	Taxable Unit	Maximum Special Tax
1	Single Family Residential Property	D/U	\$121
2	Multi-family Residential Property	Acre	\$856
3	Non-Residential Property	Acre	\$856

**TABLE 1  
 MAXIMUM SPECIAL TAX FOR DEVELOPED PROPERTY  
 FOR FISCAL YEAR 2022-2023  
 IMPROVEMENT AREA B**

Land Use Class	Development Class	Taxable Unit	Maximum Special Tax
1	Single Family Residential Property	D/U	\$300
2	Multi-family Residential Property	Acre	\$2,394
3	Non-Residential Property	Acre	\$2,394

(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, 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 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, 2022, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the corresponding Maximum Special Tax in effect in the previous Fiscal Year.

**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 2021-2022  
IMPROVEMENT AREA A**

<b>Taxable Unit</b>	<b>Maximum Special Tax Per Taxable Unit</b>
Acre	\$856

**TABLE 4  
MAXIMUM SPECIAL TAX FOR UNDEVELOPED PROPERTY  
FOR FISCAL YEAR 2022-2023  
IMPROVEMENT AREA B**

<b>Taxable Unit</b>	<b>Maximum Special Tax Per Taxable Unit</b>
Acre	\$2,394

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

#### **4. Public Property and/or Property Owners Association Property**

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

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

Commencing with Fiscal Year 2022-2023 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.

County of Riverside  
Office of Economic Development  
3403 10<sup>th</sup> Street, Riverside, CA

1FOR COUNTY CLERK USE ONLY

### NOTICE OF EXEMPTION

March 9, 2023

**Project Name:** Office of Economic Development, Community Facilities District (CFD) No. 21-3M (Eagle Vista-Lake Ranch) of the County of Riverside; Adoption of Ordinance No. 977, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within the Eagle Vista-Lake Ranch CFD

**Project Number:** FM05991012737

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

**Description of Project:** On January 27, 2015, the Board of Supervisors revised Board Policy B-12 entitled “Land Secured Financing Districts” to include “Service and Maintenance CFDs” to fund the ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD). As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with services for with (i) Landscaping improvements that may include but are not limited to all landscaping material and facilities within the CFD. These improvements include turf, ground cover, shrubs, trees, plants, irrigation and drainage system, ornamental lighting, masonry walls or other fencing, and trail maintenance (ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the CFD (iii) Traffic signal maintenance, which includes energy charges, operation, maintenance, and administrative costs of traffic signal within the boundaries of the CFD. The special tax is levied according to a Rate and Method of Apportionment which is developed with respect to the specific features of the particular development within the District and which is approved by the eligible voters and later adopted by ordinance. The special tax levy is annually placed on the tax roll for each Assessor Parcel Number noted in the CFD Boundary Map.

Pulte Home Company, LLC, is the Developer of Tract 36730 (Improvement Area B) and has petitioned the Riverside County Office of Economic Development to assist them in amending the Rate and Method Apportionment of Improvement Area B to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 21-3M (Eagle Vista – Lake Ranch) Improvement Area B will encompass the entire Tract Map No. 36730, which is projected to include 272 assessable single-family dwelling units.

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



On March 22, 2022, the Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2022-048, the resolution of formation of the CFD, authorizing the levy of a special tax within the CFD, calling a Special Election held that same day.

On March 29, 2022, the Board of Supervisors adopted Resolution No. 2022-049 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. 971 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters.

On April 5, 2022, the Board of Supervisors adopted Ordinance No. 971 authorizing the Levy of a Special Tax Within Community Facilities District No. 21-3M (Eagle Vista – Lake Ranch).

On January 6, 2023, the property owner (Pulte Home Company, LLC) of Tract Map No. 36730 (Improvement Area B) petitioned the County to assist in amending the Rate and Method of Apportionment of Special Tax for Community Facilities District 21-3M (Eagle Vista – Lake Ranch) Improvement Area B.

On January 31, 2023, the County of Riverside Board of Supervisors approved, Resolution No. 2023-043 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 and submit the Amended and Restated Rate and Method of Apportionment of Special Tax for CFD 21-3M (Eagle Vista – Lake Ranch) Improvement Area B to the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

On March 7, 2023, 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. 2023-044, 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. 21-3M (Eagle Vista – Lake Ranch) Improvement Area B of the County of Riverside, within Said District to Pay for certain Landscaping, Street 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.

On March 14, 2023, the Board of Supervisors adopted Resolution No. 2023-045 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. 977 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters.

Riverside County Ordinance No. 977, which authorizes the levy of a special tax within the Eagle Vista-Lake Ranch 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. 977.

**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 Eagle Vista-Lake Ranch 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 existing 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 and approved as part of Tract 36730. 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 Tract 36730.

- **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 as part of Tract 36730. 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 approved as part of Tract 36730. Therefore, in no way, would the project as proposed have the potential to cause a significant environmental impact and the project is exempt from further CEQA analysis.

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

**Signed:**  \_\_\_\_\_ **Date:** 3-9-2023 \_\_\_\_\_  
Mike Sullivan, Senior Environmental Planner  
Senior Environmental Planner, County of Riverside

**RIVERSIDE COUNTY CLERK & RECORDER**

**AUTHORIZATION  
TO BILL  
BY JOURNAL VOUCHER**

**Project Name: Eagle Vista Lake Ranch Community Facilities District Ordinance No. 977,  
Authorizing the Levy of a Special Tax Within the 21-3M District, County of  
Riverside**

**Accounting String: 537180-220790-99195- FM05991012737**

DATE: March 9, 2023

AGENCY: Riverside County Office of Economic Development

THIS AUTHORIZES THE COUNTY CLERK & RECORDER TO BILL FOR FILING AND HANDLING FEES FOR THE ACCOMPANYING DOCUMENT(S).

NUMBER OF DOCUMENTS INCLUDED: One (1)

AUTHORIZED BY: **Mike Sullivan, Senior Environmental Planner, Facilities Management**

Signature: 

PRESENTED BY: **Jason Aznoff, Office of Economic Development**

-TO BE FILLED IN BY COUNTY CLERK-

ACCEPTED BY: -

DATE: -

RECEIPT # (S) -

County of Riverside  
3450 14<sup>th</sup> Street, Riverside, CA 92501

Date: March 9, 2023  
To: Office of the County Clerk  
From: Mike Sullivan, Senior Environmental Planner, County of Riverside  
Subject: **County of Riverside Office of Economic Development  
Project#FM05991012737 Eagle Vista-Lake Ranch Community Facilities  
District (CFD) Ordinance No. 977, Authorizing the Levy of a Special Tax  
Within the CFD 21-3M District, County of Riverside**

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

**After posting, please return the document to:**

**Mail Stop #2600**

**Attention: Mike Sullivan, Senior Environmental Planner,  
County of Riverside**

**3450 14<sup>th</sup> Street, Suite 214, Riverside, CA 92501**

**If you have any questions, please contact Mike Sullivan at 955-8009 or email  
at [msullivan@rivco.org](mailto:msullivan@rivco.org).**

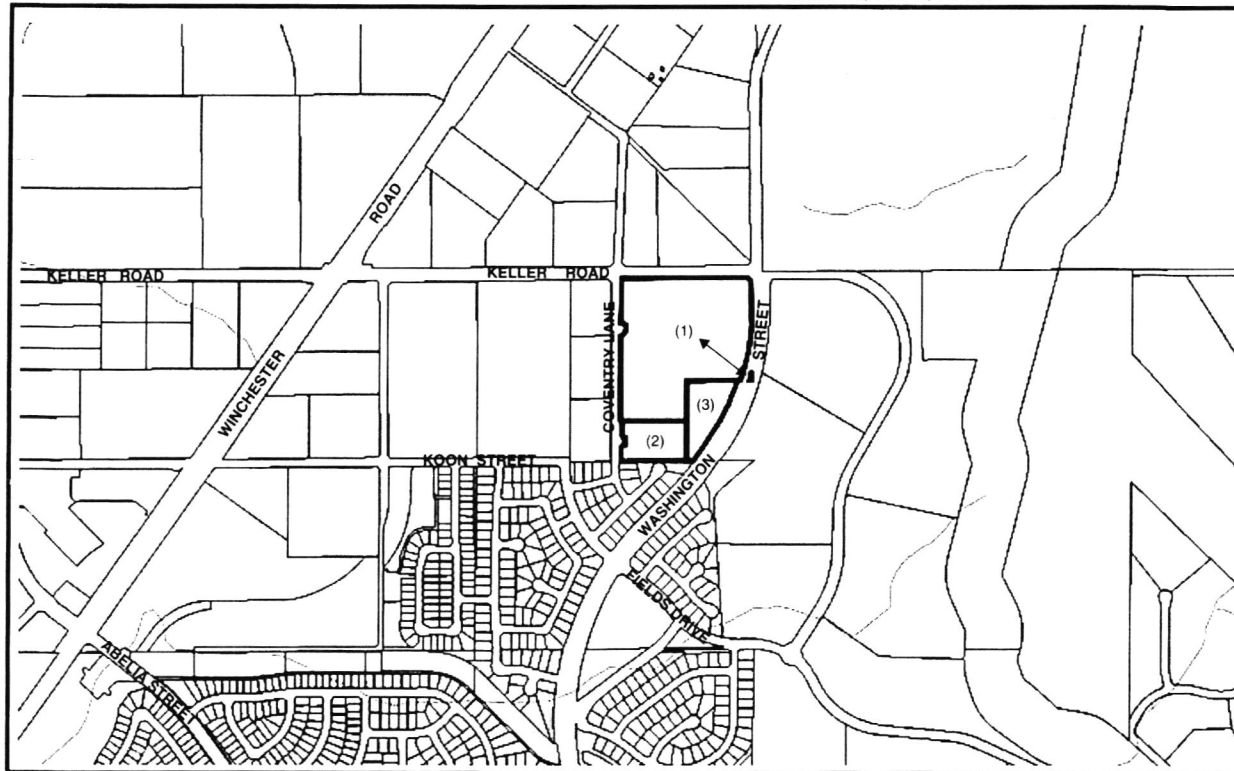
Attachment

cc: file

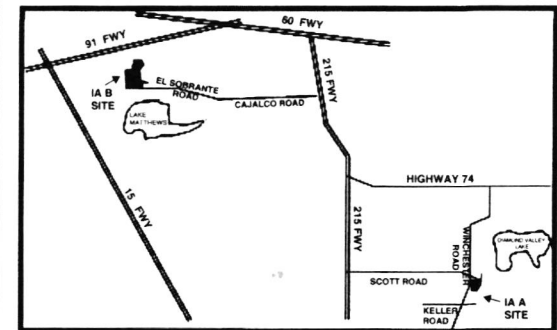
PROPOSED BOUNDARY  
COMMUNITY FACILITIES DISTRICT 21-3M (EAGLE VISTA/LAKE RANCH)  
IMPROVEMENT AREA A  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA  
SEC. 28, T. 6S., R. 2W

CNT

88  
30



VICINITY MAP



Legend

 Proposed Boundary

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

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

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

FILED IN THE OFFICE OF THE COUNTY CLERK OF RIVERSIDE,  
STATE OF CALIFORNIA THIS 08<sup>th</sup> DAY OF February, 2022.

*Keira R. Hayer*  
CLERK OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE

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

*Sue Maxwell (deputy)*  
CLERK OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE

RECORDED THIS 10<sup>th</sup> DAY OF February, 2022.

AT THE HOUR OF 10:51 O'CLOCK A.M IN BOOK 98 OF MAPS OF

ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 30-31  
IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF  
RIVERSIDE, STATE OF CALIFORNIA.  
FEE \$ 11 DOCUMENT NO. 2022-0069460

PETER ALDANA, RIVERSIDE COUNTY ASSESSOR-CLERK-RECORDER

*Mona V. Sule*  
DEPUTY

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



Cap

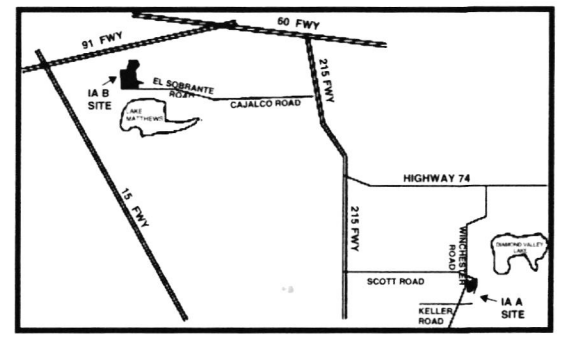
88  
31

# PROPOSED BOUNDARY COMMUNITY FACILITIES DISTRICT 21-3M (EAGLE VISTA/LAKE RANCH) IMPROVEMENT AREA B

COUNTY OF RIVERSIDE, STATE OF CALIFORNIA  
POR. SEC. 31, T. 3S., R. 5W, POR N 1/2 SEC. 31 & 32, T. 3S., R. 5W, POR. SEC 32 & 33, T. 3S., R. 5W  
N 1/2, N 1/2 SEC. 6, T.4S, R. 5W



### VICINITY MAP



### Legend

Proposed Boundary

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

- (1) 270060010-8
- (2) 270050026-2
- (3) 270170009-8
- (4) 270170011-9
- (5) 270170010-8
- (6) 270180010-9
- (7) 270160001-9

FILED IN THE OFFICE OF THE COUNTY CLERK OF RIVERSIDE,  
STATE OF CALIFORNIA THIS 8<sup>th</sup> DAY OF February, 2022.

*Reva R. Harper*  
CLERK OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED  
BOUNDARIES OF COMMUNITY FACILITIES DISTRICT 21-3M (EAGLE  
VISTA/LAKE RANCH) IMPROVEMENT AREA B OF THE COUNTY OF  
RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF  
SUPERVISORS AT A REGULAR MEETING THEREOF, HELD ON THE 8<sup>th</sup>  
DAY OF February 2022, BY ITS RESOLUTION NO. 2022-017

*June Maxwell (deputy)*  
CLERK OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE

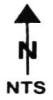
RECORDED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M IN BOOK \_\_\_\_\_ OF MAPS OF  
ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE \_\_\_\_\_  
IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF  
RIVERSIDE, STATE OF CALIFORNIA.  
FEE \_\_\_\_\_ DOCUMENT NO. \_\_\_\_\_

PETER ALDANA, RIVERSIDE COUNTY ASSESSOR-CLERK-RECORDER

DEPUTY

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



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

SUMMARY OF ORDINANCE NO. 977  
AN ORDINANCE OF THE COUNTY OF RIVERSIDE  
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES  
DISTRICT NO. 21-3M (EAGLE VISTA-LAKE RANCH) OF THE COUNTY OF RIVERSIDE

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 977 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1<sup>st</sup> 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"), January 31, 2023 the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2023-043, stating its intention to amend Community Facilities District No. 21-3M (Eagle Vista-Lake Ranch) Improvement Area B of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance of landscaping, lighting and traffic signals (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. 977 authorizes the levy of special taxes within the District at the amended rate and in accordance with the method of apportionment approved by the voters at an election held on March 7, 2023 regarding the proposed levy of special taxes. Ordinance No 977 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. 977 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 Amended and Restated Rate and Method of Apportionment of the special tax authorized by Ordinance No. 977 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 977. A complete copy of Exhibit A "Amended and Restated Rate and Method of Apportionment" 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. 977 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

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<i>Account Number:</i>	5209148
<i>Ad Order Number:</i>	0011595132
<i>Customer's Reference/PO Number:</i>	
<i>Publication:</i>	The Press-Enterprise
<i>Publication Dates:</i>	04/12/2023
<i>Total Amount:</i>	\$542.72
<i>Payment Amount:</i>	\$0.00
<i>Amount Due:</i>	\$542.72
<i>Notice ID:</i>	zMcuJjCxZFZHDBTQ4UXIA
<i>Invoice Text:</i>	SUMMARY OF ORDINANCE NO. 977 AN ORDINANCE OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 21-3M (EAGLE VISTA – LAKE RANCH) 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. 977 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 January 31, 2023, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2023-043, stating its intention to consider amending the Rate and Method of Apportionment of Special Tax for Community Facilities District No. 21-3M (Eagle Vista – Lake Ranch) 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 landscaping, 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. 977 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 March 7, 2023,



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Publication: The Press-Enterprise

PROOF OF PUBLICATION OF

Ad Desc: 0011595132

**FILE NO. 0011595132**

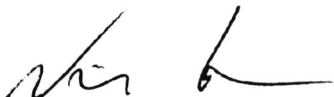
## PROOF OF PUBLICATION

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

**04/12/2023**

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

Date: April 12, 2023.  
At: Riverside, California

  
\_\_\_\_\_  
Signature

## SUMMARY OF ORDINANCE NO. 977 AN ORDINANCE OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 21-3M (EAGLE VISTA - LAKE RANCH) 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. 977 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 January 31, 2023, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2023-043, stating its intention to consider amending the Rate and Method of Apportionment of Special Tax for Community Facilities District No. 21-3M (Eagle Vista - Lake Ranch) 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 landscaping, 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. 977 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 March 7, 2023, regarding the proposed levy of special taxes. Ordinance No. 977 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. 977 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. 977 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 977. 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. 977 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

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@rlvco.org](mailto:cob@rlvco.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: March 29, 2023  
Kimberly A. Rector,  
Clerk of the Board  
By: Cindy Fernandez,  
Clerk of the Board Assistant

**The Press-Enterprise**  
**Published: 4/12/23**

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*Account Number:* 5209148  
*Ad Order Number:* 0011598485  
*Customer's Reference/PO Number:*  
*Publication:* The Press-Enterprise  
*Publication Dates:* 04/24/2023  
*Total Amount:* \$557.22  
*Payment Amount:* \$0.00  
*Amount Due:* \$557.22  
*Notice ID:* PVbOcgFVupYme9VSqb2L  
*Invoice Text:*

SUMMARY OF ORDINANCE NO. 977 AN ORDINANCE OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 21-3M (EAGLE VISTA – LAKE RANCH) 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. 977 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 January 31, 2023, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2023-043, stating its intention to consider amending the Rate and Method of Apportionment of Special Tax for Community Facilities District No. 21-3M (Eagle Vista – Lake Ranch) 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 landscaping, 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. 977 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 March 7, 2023,

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Publication: The Press-Enterprise

PROOF OF PUBLICATION OF

Ad Desc: 0011598485

**FILE NO. 0011598485**

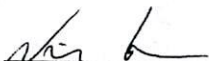
**PROOF OF PUBLICATION**

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

**04/24/2023**

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

Date: April 24, 2023.  
At: Riverside, California

  
\_\_\_\_\_  
Signature

**SUMMARY OF ORDINANCE NO. 977  
AN ORDINANCE OF THE COUNTY OF RIVERSIDE  
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY  
FACILITIES DISTRICT NO. 21-3M (EAGLE VISTA - LAKE RANCH)  
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. 977 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 January 31, 2023, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2023-043, stating its intention to consider amending the Rate and Method of Apportionment of Special Tax for Community Facilities District No. 21-3M (Eagle Vista - Lake Ranch) 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 landscaping, 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. 977 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 March 7, 2023, regarding the proposed levy of special taxes. Ordinance No. 977 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. 977 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. 977 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 977. 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. 977 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

K. Jeffries, Chair of the Board

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said County, held on **April 18, 2023**, the foregoing Ordinance was adopted by said Board by the following vote:

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

Kimberly A. Rector, Clerk of the Board  
By: Cindy Fernandez, Clerk of the Board Assistant  
The Press-Enterprise  
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