

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



ITEM: 3.35
(ID # 27030)

MEETING DATE:
Tuesday, February 25, 2025

FROM : OFFICE OF ECONOMIC DEVELOPMENT

SUBJECT: OFFICE OF ECONOMIC DEVELOPMENT: Community Facilities District No. 23-7M (Monteverdi) of the County of Riverside; Adoption of Ordinance No. 994, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities District No. 23-7M (Monteverdi). Tract Map No. 31818-1. (CEQA Exempt pursuant to section 15061(b)(3) and not a project pursuant to section 15378 of the State CEQA Guidelines) District 2. [\$356,671 On-going Cost; 100% CFD No. 23-7M (Monteverdi)] (Clerk to Publish and Post)

RECOMMENDED MOTION: That the Board of Supervisors:

1. Find that the adoption of Ordinance No. 994 is not a project or exempt from the California Environmental Quality Act (CEQA) pursuant to State CEQA Guidelines Section 15061(b)(3) (the Common Sense Exemption) and not a project pursuant to Section 15378 as previously determined in the filed Notice of Exemption;
2. Waive reading and Adopt Ordinance No. 994, authorizing the Levy of a Special Tax within Community Facilities District No. 23-7M (Monteverdi) of the County of Riverside; and,
3. Direct the Clerk of the Board to publish a summary and post a copy of Ordinance No. 994 pursuant to Government Code Section 25124.


ACTION:Policy


Suzanne Holland, Director of Office of Economic Development 2/8/2025

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, seconded by Supervisor Perez and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended, and Ordinance 994 is adopted with waiver of the reading.

Ayes: Medina, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: February 25, 2025
xc: OED, MC/COBCF/DL/AB

Kimberly A. Rector
Clerk of the Board
By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$356,671	\$ 0	\$356,671
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: 100% CFD 23-7M (Monteverdi)			Budget Adjustment: N/A	
			For Fiscal Year: 25/26	

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).

KB Home Cal Management Services, LLC, is the Owner of Tract 31818-1 and has petitioned that the County of Riverside Office of Economic Development assist them in amending the Rate and Method of Apportionment to cover the costs associated with the maintenance of public improvements within the proposed district and has submitted an application and formation deposit. KB Home Cal Management Services, LLC owns 100% of the area subject to the Special Tax Rate and acquired the property from MPLC JBJ Ranch who originally formed the previously named CFD 23-7M (JBJ Ranch). The new Owner will be building out the residential development and has requested changing the name to CFD 23-7M (Monteverdi), consistent with the new community's name being developed. The Amended Boundary Map for CFD 23-7M (Monteverdi) was revised from the original Boundary Map to encompass only the entirety of Tract Map No 31818-1, which is projected to include 203 assessable single-family dwelling units, and remove the remaining property from the original boundary.

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 street lighting located within the designated boundaries of the CFD, (iii) Administration, inspection, and maintenance of all stormwater facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all other NPDES/WQMP/BMP related devices and structures as approved and accepted by the Community Facilities District; administration includes, but is not limited to, quality control and assurance of inspections and maintenance, general contract management, scheduling of inspections and maintenance, and general oversight of all NPDES/WQMP/BMP operations; inspection includes, but is not limited to, travel time, visual inspection process and procedures for functionality, GPS location recording, assurance of proper vegetation, functioning irrigation, and citing operational or structural

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

deficiencies, erosion, trash, silt and sediment build-up; and maintenance includes, but is not limited to, repair or replacement of any deficiencies noted during inspection, weed control and abatement, trash removal, and healthy upkeep of required plant materials, (iv) Regional Sports Facility that service a Subzone but may not be located within a Subzone. This includes trees, plant material, sod, irrigation system, sidewalks, drainage facilities, weed control and other abatements, signs, monuments, buildings, playgrounds, graffiti removal, fencing and security as needed within the CFD, and (v) Graffiti abatement of walls and other permanent structures.

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 June 6, 2023, the County of Riverside Board of Supervisors approved agenda item 3.19 Resolution No. 2023-107, 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 July 18, 2023, the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2023-160, 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 August 1, 2023 (Agenda Item 3.39), the Board of Supervisors adopted Resolution No. 2023-161 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. 985 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters.

On August 29, 2023 (Agenda Item 3.47), the Board of Supervisors adopted Ordinance No. 985, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities District No. 23-7M (Monteverdi).

On December 1, 2024, the property owner (KB Home Cal Management Services, LLC) of Tract Map No. 31818-1 petitioned the County to assist in amending the Rate and Method of Apportionment of Special Tax for Community Facilities District 23-7M (Monteverdi).

On December 17, 2024, the County of Riverside Board of Supervisors approved agenda item 3.16 and Resolution No. 2024-282, a Resolution of Intention to declare it's intention to consider amending the Rate and Method of Apportionment of special tax for CFD No. 23-7M (Monteverdi) and declared the intention of the Board of Supervisors as required by the Mello-

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

Roos Act of 1982 to levy a special tax to fund the service and maintenance functions requested by the Developer.

On January 28, 2025 (Agenda Item 21.3), 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. 2025-009, 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 February 4, 2025 (Agenda Item 3.16), the Board of Supervisors adopted Resolution No. 2025-010 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. ____ authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters. By today's action, the Board will formally adopt the special tax ordinance and levy the special tax.

Pursuant to CEQA, the potential environmental effects of CFD 23-7M (Monteverdi) and Ordinance No. 994 were reviewed and determined to be exempt pursuant to State CEQA Guidelines Section 15061(b)(3) (commonsense exemption) and not a project pursuant to Section 15378.

The effects of CFD 23-7M (Monteverdi) and Ordinance No. 994 fall within the effects previously analyzed as a larger project for, Tract 31818-1 and approved on August 29, 2023 under Ordinance No. 985 CFD 23-&M (JBJ Ranch) as Minute Order 3-47. The changes to the current scope and scale are limited to a reduced footprint and change of name for the CFD. With certainty, there is no possibility that the activities in question may have a significant effect on the environment and nothing further is required under CEQA

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. 994 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. 994
- Summary of Ordinance
- CFD 23-7M Recorded Boundary Map

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

Jacqueline Ruiz
Jacqueline Ruiz, Principal Analyst 2/13/2025

Aaron Gettis
Aaron Gettis, Chief of Deputy County Counsel 2/11/2025

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 January 28, 2025 on the propositions to levy a special within the District and to
3 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 January 28, 2025. Each of the propositions was approved by more than
6 two-thirds of the votes cast at said special election.

7 e. Pursuant to the Act, the Board of Supervisors is the *ex officio* legislative body (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 2024-2025 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, lighting, drainage, parks and trails,
4 and graffiti abatement services and to pay expenses incidental thereto, so long as the special taxes are needed
5 to fund such services; to replenish the reserve fund for the District; to pay the costs of administering the
6 District, and to pay the costs of collecting and administering the special tax.

7 d. The special taxes shall be collected from time to time as necessary to meet 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

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

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

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

By: V. Manuel Perez
Chair of the Board of Supervisors
V. Manuel Perez

ATTEST:

CLERK OF THE BOARD:
Kimberly A. Rector

By: [Signature]
Deputy
(SEAL)

APPROVED AS TO FORM

By: Steph Nelson
Stephanie Nelson
Deputy County Counsel

1
2
3
4
5
6
7
8
9
10
11
12
13 STATE OF CALIFORNIA)
14 COUNTY OF RIVERSIDE) ss

15
16 I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said county
17 held on February 25, 2025, the foregoing ordinance consisting of 7 Sections was adopted
18 by the following vote:

19 AYES: Medina, Spiegel, Washington, Perez, and Gutierrez

20 NAYS: None

21 ABSENT: None

22 DATE: February 25, 2025

KIMBERLY A. RECTOR
Clerk of the Board

23
24 BY:  Deputy

25 SEAL

26
27
28 2/25/2025 3.35

EXHIBIT A

RESOLUTION OF FORMATION

(See Attached)

1 Board of Supervisors

County of Riverside

2 RESOLUTION NO. 2025-009

3
4 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE OF
5 INTENTION TO AMEND THE RATE AND METHOD OF APPORTIONMENT FOR COMMUNITY
6 FACILITIES DISTRICT NO. 23-7M (MONTEVERDI) OF THE COUNTY OF RIVERSIDE,
7 AMENDING THE LEVY OF A SPECIAL TAX WITHIN SAID DISTRICT TO PAY FOR
8 MAINTENANCE SERVICES; CALLING A SPECIAL ELECTION TO SUBMIT TO THE
9 RESPECTIVE QUALIFIED VOTERS THE QUESTION OF AMENDING THE LEVY OF A SPECIAL
10 TAX AND MAINTAINING THE APPROPRIATIONS LIMIT FOR SAID DISTRICT; AND
11 DESIGNATING THE ELECTION OFFICIAL FOR SUCH MATTERS

12
13 **WHEREAS**, on December 17, 2024, the Board of Supervisors (the "Board of Supervisors") of the
14 County of Riverside (the "County"), pursuant to the Mello-Roos Community Facilities Act of 1982 (the
15 "Act"), commencing with Section 53311 of the California Government Code (the "Government Code"),
16 adopted Resolution No. 2024-282 (the "Resolution of Intention"), stating its intention to amend and restate
17 the Rate and Method of Apportionment of Special Tax for the community facilities district, proposed to be
18 named Community Facilities District No. 23-7M (Monteverdi) of the County of Riverside (the "Community
19 Facilities District"), and to authorize the levy of special taxes within the CFD to finance certain authorized
20 services and setting January 28, 2025 as the date for a public hearing to be held for the Community Facilities
21 District;

22 **WHEREAS**, Section 53322 of the Government Code requires publication of the notice of the
23 hearing at least seven (7) days prior to the date of the hearing;

24 **WHEREAS**, Section 53322.4 of the Government Code permits, but does not require, mailing of the
25 notice of the hearing to each registered voter and landowner within the proposed district;

26 **WHEREAS**, notice of such public hearing was timely published in *The Press-Enterprise*, a
27 newspaper of general circulation published in the area of the proposed district, as required by Section 53322
28 of the Government Code;

1 **WHEREAS**, notice of such public hearing was mailed by first class mail, postage prepaid to each
2 registered voter and landowner of the Community Facilities District, as permitted by Section 53322.4;

3 **WHEREAS**, on this date, the Board of Supervisors conducted and closed said public hearing to
4 consider the proposed Community Facilities District, amend the levy of a special tax of the Community
5 Facilities District and maintain the appropriations limit previously approved on January 28, 2025;

6 **WHEREAS**, any and all persons interested, including all taxpayers, property owners and registered
7 voters of the proposed Community Facilities District were given an opportunity to appear and be heard at
8 said public hearing and a full hearing was held;

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

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

19 **WHEREAS**, at said public hearing, evidence was presented to the Board of Supervisors on the
20 matters before it, and the Board of Supervisors at the conclusion of the hearing was fully advised as to all
21 matters relating to amending and restating the Rate and Method of Apportionment of the Community
22 Facilities District and the furnishing of specified types of services;

23 **WHEREAS**, written protests against amending and restating the Rate and method of
24 Apportionment of the Community Facilities District the furnishing of any specified type or types of
25 authorized services within the Community Facilities District or the levying of any specified special tax were
26 not made or filed at or before the hearing by 50% or more of the registered voters, or six registered voters,
27 whichever is more, residing within the territory proposed to be included in the Community Facilities
28 District, or by the owners of one-half or more of the area of land in the territory proposed to be included in

1 the Community Facilities District and not exempt from the special tax;

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

6 **WHEREAS**, on the basis of all of the foregoing, the Board of Supervisors has determined at this
7 time to proceed with amending the rate and method of apportionment of the Community Facilities District
8 as provided by said Resolution No. 2024-282 to submit to the qualified electors of the Community Facilities
9 District propositions to authorize the levy of a special tax pursuant to the Amended and Restated Rate and
10 Method of Apportionment of Special Tax described in Exhibit B to Resolution No. 2024-282 and the
11 Community Facilities District Report;

12 **WHEREAS**, the Board of Supervisors has received a Petition, Consent and Waiver of 100% of the
13 landowners within the boundaries of the Community Facilities District waiving certain election
14 requirements, time limits and formalities; and

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

18 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED, AND ORDERED** by
19 the Board of Supervisors of the County of Riverside, State of California, in regular session assembled on
20 January 28, 2025, as follows:

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

22 **Section 2.** The Board of Supervisors hereby approves and adopts and confirms said Resolution
23 No. 2024-282, notice of which was published and mailed prior to the public hearing as required by law,
24 and, except as otherwise provided herein, reconfirms all of its findings and determinations contained in said
25 Resolution No. 2024-282.

26 **Section 3.** The Board of Supervisors hereby approves and adopts the Amended and Restated
27 Rate and Method of Apportionment of Special Tax for the Community Facilities District and the manner
28 of collection of the special tax as set forth in Exhibit B to this resolution. To the extent required by Section

1 53325.1(a) of the Government Code, all of the information contained in Resolution No. 2024-282 is
2 incorporated herein and made a part hereof.

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

4 **Section 5.** The Community Facilities District is hereby named "Community Facilities District
5 No. 23-7M (Monteverdi) of the County of Riverside."

6 **Section 6.** The services to be provided and funded by the Community Facilities District are
7 described under the caption "Services" on Exhibit A hereto, which is by this reference incorporated herein.
8 The incidental expenses proposed to be incurred are identified under the caption "Incidental Expenses" on
9 Exhibit A hereto.

10 **Section 7.** The Amended and Restated special tax to be levied within the Community Facilities
11 District has not been precluded by majority protest pursuant to Section 53324 of the California Government
12 Code; and any and all written protests to the special tax and appropriations limit are hereby overruled.

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

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

28 **Section 10.** Upon recordation of a Notice of Special Tax Lien pursuant to Section 3114.5 of the

1 California Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach
2 to all nonexempt real property in the Community Facilities District and this lien shall continue in force and
3 effect until collection of the tax by the Board of Supervisors ceases.

4 **Section 11.** The Board of Supervisors approved and ratified the amended boundary map of the
5 Community Facilities District and it was recorded on December 19, 2024, in Riverside County in Book 94
6 at Pages 92-93 of the Book of Maps of Assessment and Community Facilities Districts in the Riverside
7 County Recorder's Office, as Instrument No. 2024-0386512, which are incorporated herein and made a part
8 hereof.

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

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

23 **Section 14.** The Board of Supervisors hereby calls and schedules a special election for January
24 28, 2025, at 9:30 a.m. within and for the Community Facilities District on (i) the proposition with respect
25 to the amended annual levy of special taxes of the Community Facilities District for the provision of
26 authorized services to the Community Facilities District and (ii) the proposition with respect to maintaining
27 the appropriations limit for the Community Facilities District. The propositions to be submitted to the voters
28 of the Community Facilities District at such special election shall be as follows:

1 Proposition A: Shall special taxes be levied annually on taxable property within Community
2 Facilities District No. 23-7M (Monteverdi) of the County of Riverside to fund, pay for, and finance
3 authorized maintenance to include but not limited to landscaping, lighting, drainage, park and trails,
4 and graffiti abatement (as specified and reflected in the Resolution of Intention dated December 17
5 2024, the Resolution Amending the Rate and Method of Apportionment of Special Tax dated
6 December 17, 2024 and the Amended and Restated Rate and Method of Apportionment of Special
7 Tax) and to pay expenses incidental thereto and incidental to the levy and collection of the special
8 taxes, so long as the special taxes are needed to fund such services, at the special tax rates and
9 pursuant to the method of apportioning the special taxes set forth in Exhibit B to Resolution No.
10 2024-282 adopted by the Board of Supervisors of said County on December 17, 2024?

11
12 Proposition B: Shall the appropriations limit, as defined by subdivision (h) of Section 8 of Article
13 XIII B of the California Constitution, be maintained for Community Facilities District No. 23-7M
14 (Monteverdi) of the County of Riverside in the amount of \$4,000,000?

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

21 **Section 16.** The procedures to be followed in conducting the special election on (i) the
22 proposition with respect to the levy of special taxes on taxable property for within the Community Facilities
23 District to pay the costs of authorized services, and (ii) the proposition with respect to maintain the
24 appropriations limit for the Community Facilities District in the amount of \$4,000,000 (the "Special
25 Election") shall be as follows:

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

1 (b) Pursuant to applicable sections of the California Elections Code governing the conduct of
2 mail ballot elections of counties, and in particular Division 4 (commencing with Section 4000) of that Code
3 with respect to elections conducted by mail, the Election Official shall mail or deliver to each qualified
4 elector an official ballot and shall also mail or deliver to all such qualified electors a ballot pamphlet and
5 instructions to voter, including a sample ballot identical in form to the official ballot but identified as a
6 sample ballot, a return identification envelope with prepaid postage thereon addressed to the Election
7 Official for the returning of voted official ballots, and a copy of Resolution No. 2024-282.

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

19 (d) The return identification envelope to be mailed or delivered by the Election Official to each
20 landowner-voter shall have printed or typed thereon the following: (i) the name of the landowner, (ii) the
21 address of the landowner, (iii) a declaration under penalty of perjury stating that the voter is the landowner
22 or the authorized representative of the landowner entitled to vote the enclosed ballot and is the person whose
23 name appears on the identification envelope, (iv) the printed name and signature of the voter, (v) the address
24 of the voter, (vi) the date of signing and place of execution of the declaration, and (vii) a notice that the
25 envelope contains an official ballot and is to be opened only by the Election Official.

26 (e) The information to voter form to be mailed or delivered by the Election Official to the
27 landowner-voters shall inform them that the official ballots shall be returned to the Election Official
28 properly voted as provided thereon and with the certification appended thereto properly completed and
signed in the sealed return identification envelope with the certification thereon completed and signed and

1 all other information to be inserted thereon properly inserted by 9:00 a.m. on the date of the Special Election;

2
3 provided that the election shall be closed before such hour if the Election Official determines that all of the
4 qualified voters have voted.

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

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

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

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

24 **Section 19.** The Board of Supervisors finds and determines that the establishment of the
25 Community Facilities District is not a project for purposes of the California Environmental Quality Act and
26 is exempt from that Act.

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

1 provisions hereof.

2 **ADOPTED, SIGNED AND APPROVED** this 28th day of January 2025, by the Board of
3 Supervisors of the County of Riverside.

4
5 

6 Chair of the Board of Supervisors
7 V. Manuel Perez

8 ATTEST:

9 ~~Keelin R. Harper~~
Kimberly A. Rector
Clerk to the Board of Supervisors

10
11 By: 
12 Deputy

13
14
15 ROLL CALL:

16 Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez

17 Nays: None

18 Absent: None

19
20 The foregoing is certified to be a true copy of a resolution duly adopted by said
21 Board of Supervisors on the date therein set forth.

22 KIMBERLY A. RECTOR, Clerk of said Board

23 By: 
24 Deputy

1 **EXHIBIT A**

2
3 **SERVICES AND INCIDENTAL EXPENSES**

4
5 **Services**

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

- 7 i) Landscaping improvements that may include, but are not limited to all landscaping
8 material and facilities within the CFD No. 23-7M. These improvements include turf,
9 ground cover, shrubs, trees, plants, irrigation and drainage system, ornamental
10 lighting, masonry walls or other fencing, and trail maintenance; and
- 11 ii) Street lighting maintenance, which includes energy charges, operation, maintenance,
12 and administration of street lighting located within the designated boundaries of the
13 CFD No. 23-7M; and
- 14 iii) Administration inspection, and maintenance of all stormwater facilities and BMPs to
15 include: water quality basins, fossil filters, basin forebays, and all other
16 NPDES/WQMP/BMP related devices and structures as approved and accepted by
17 the Community Facilities District; administration includes, but is not limited to,
18 quality control and assurance of inspections and maintenance, general contract
19 management, scheduling of inspections and maintenance, and general oversight of
20 all NPDES/WQMP/BMP operations; inspection includes, but is not limited to, travel
21 time, visual inspection process and procedures for functionality, GPS location
22 recording, assurance of proper vegetation, functioning irrigation, and citing
23 operational or structural deficiencies, erosion, trash, silt and sediment build-up; and
24 maintenance includes, but is not limited to, repair or replacement of any deficiencies
25 noted during inspection, weed control and abatement, trash removal, and healthy
26 upkeep of required plant materials; and
- 27 iv) Regional Sports Facilities including maintenance and servicing of the regional sports
28 facilities within the Subzone to be operated, maintained and service may include, but

1 are not limited to, the maintenance and care of all landscaping and facilities within
2 and around the Regional Sports Facility that service a Subzone but may not be
3 located within a Subzone. This includes trees, plant material, sod, irrigation systems,
4 sidewalks, drainage facilities, weed control and other abatement, signs, monuments,
5 buildings, playgrounds, graffiti removal, fences and security as needed within the
6 CFD; and

7 v) Graffiti abatement of walls and other permanent structures.

8
9 **Incidental Expenses**

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

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

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

EXHIBIT B
PROPOSED AMENDED AND RESTATED RATE AND METHOD OF APPORTIONMENT OF
SPECIAL TAX
[Please see attached.]

**AMENDED AND RESTATED
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT NO. 23-7M (MONTEVERDI)
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 No. 23-7M (Monteverdi) (the "CFD 23-7M" or "CFD"; defined below). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, (defined below), commencing in Fiscal Year 2024-2025, 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 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:

"Accessory Dwelling Unit(s)" means a residential unit of limited size, as defined in California Government Code Section 65852.2 that shares an Assessor's Parcel Number with Single Family Residential Property.

"Acre" or "Acreage" means the land area of a Parcel as shown 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. If the preceding maps are not available, the Acreage of an Assessor's Parcel Number may be determined utilizing Geographic Information System. 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 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 Special Tax Requirement and providing for the levy and collection of the Special Taxes.

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

"Assessor" means the Assessor of the County.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating a Parcel by an 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.

"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 within the CFD identified to be subject to the levy of Special Taxes.

"Building Permit(s)" means a legal document(s) issued by a local agency that allows for new vertical construction of a building or buildings.

"Certificate of Occupancy" means a certificate of occupancy issued by the County in accordance with all applicable ordinances, regulations, and rule of the County and State law.

"CFD" or "CFD 23-7M" means Community Facilities District No. 23-7M (Monteverdi) of the County of Riverside.

"Consumer Price Index" means the cumulative percentage increase in the Consumer Price Index (CPI) 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 preceding Fiscal Year. 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. In the event that the percentage change in the annualized CPI is negative, the Special Tax shall not be decreased.

"County" means the County of Riverside, California.

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

"Development Class" means either Developed Property, Approved Property, Taxable Property Owner's Association Property, Taxable Public Property, or Undeveloped property.

"Dwelling Unit(s)" or "(DU)" means a residential building(s) 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 Permit(s) 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.

"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 each Fiscal Year.

"Multi-family Residential Property" means all Parcels of Residential Property that consist of a two or more 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(s) was issued permitting the construction of one or more non-residential structures.

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

"Property Owner's Association Property" means all Parcels which have been conveyed, dedicated to, or irrevocably offered for dedication to a home-owner's association, condominium owner's association or any master or sub-association, prior to April 1st preceding the Fiscal Year in which the Special Tax is being levied.

"Proportionately" means for each Parcel of Taxable Property that are Developed Property, Approved Property, Taxable Property Owner's Association Property, Taxable Public Property or Undeveloped Property, that the ratio of the actual Special Tax levy to Maximum Special Tax is the same for all Parcels assigned within each Development Class.

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

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

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

"Special Tax(es)" means the amount to be levied in each Fiscal Year on each Parcel of Taxable Property in accordance with Section D., below to fund the Special Tax Requirement.

"Special Tax Requirement(s)" means that amount required in any Fiscal Year to: (i) pay the estimated cost of Special Tax Services for Fiscal Year as determined by the County; (ii) fund the Special Tax Reserve Fund to the extent that the inclusion of such amount does not increase the Special Tax for Undeveloped Property unless requested by the developer or the amount needed to fund the Special Tax Reserve Fund up to the Special Tax Reserve Fund Requirement; (iii) pay Administrative Expenses; (iv) pay any 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 at the sole discretion of the Administrator.

"Special Tax Reserve Fund Requirement" means an amount up to 150% of the anticipated annual cost of Special Tax Services of \$356,671. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2025, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

"Special Tax Services" means services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, those services authorized to be funded by CFD 23-7M as set forth in the documents adopted by the Board at the time the CFD was formed.

"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 Property Owner's Association Property" means all Parcels of Property Owner's Association Property that satisfies both of the following conditions: (i) based on reference to the maps used during the formation of the district, the Parcel was not anticipated to be Property Owner's Association Property, as determined by the Administrator, and (ii) if the Parcel were to be exempt from the Special Tax because it is Property Owner's Association Property, the County has determined that there would be a reduction in Special Tax revenues that would create a deficit in funding the Special Tax Requirement.

"Taxable Public Property" means all Parcels of Public Property that satisfies both of the following conditions: (i) based on reference to the maps used during the formation of the district, the Parcel was not anticipated to be Public Property, as determined by the Administrator, and (ii) if the Parcel were to be exempt from the Special Tax because it is Public Property, the County has determined that there would be a reduction in Special Tax revenues that would create a deficit in funding the Special Tax Requirement.

"Taxable Unit" means either a Dwelling Unit(s) or an Acre.

"Undeveloped Property" means all Parcels of Taxable Property not classified as Developed Property, Approved Property, Taxable Property Owner's Association Property or Taxable Public Property.

B. ASSIGNMENT TO DEVELOPMENT CLASS

Each Fiscal Year, commencing with Fiscal Year 2024-2025, all Parcels of Taxable Property shall be classified as either Developed Property, Approved Property, Taxable Property Owner's Association Property, Taxable Public Property, or Undeveloped Property, and subject to the levy of Special Taxes in accordance with this Amended Rate and Method of Apportionment as determined pursuant to Sections C. and D., below.

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 Residential Property or Multi-family Residential Property.

C. MAXIMUM SPECIAL TAX RATES

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 below.

**TABLE 1
MAXIMUM SPECIAL TAX RATES
DEVELOPED PROPERTY
FISCAL YEAR 2024-2025**

Development Class	Taxable Unit	Maximum Special Tax
Single Family Residential Property	DU	\$1,757
Multi-family Residential Property	Acre	\$9,655
Non-Residential Property	Acre	\$9,655

(a) Increase in the Maximum Special Tax

On each July 1, the Maximum Special Tax identified in Table 1 above, shall be increased annually, commencing July 1, 2025, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

(b) Multiple Development Classes

In some instances, a Parcel of Developed Property may contain more than one Development 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 for each Development Class located on that Parcel. For a Parcel that contains two or more different Development Classes or 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 Development Class shall be final.

Once a Maximum Special Tax has been assigned to a Parcel of Developed Property, the Maximum Special Tax shall not be reduced in future Fiscal Years regardless of changes in Development Class, Square Footage, or Acreage, unless a reduction in the Maximum Special Tax is approved by the Board for the entire CFD.

(c) Accessory Dwelling Unit(s)

Where an Accessory Dwelling Unit(s) is on the same Assessor Parcel Number as another Taxable Unit, the Accessory Dwelling Unit(s) is not considered a separate Taxable Unit and will not be added to the calculation of the Maximum Special Tax for a Parcel.

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 times the Acreage of such Parcel; provided, however, for a Parcel of Approved Property that is expected to become Single Family Residential 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 Residential Property.

The Maximum Special Tax for Approved Property shall be increased annually, commencing July 1, 2025, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

3. Taxable Property Owner's Association Property and Taxable Public Property

The Maximum Special Tax for each Parcel of Taxable Property Owner's Association Property or Taxable Public Property shall be equal to the product of the applicable Undeveloped Property Maximum Special Tax per Acre times the Acreage of such Parcel.

The Maximum Special Tax for Taxable Property Owner's Association Property and Taxable Public Property shall be increased annually, commencing July 1, 2025, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

4. Undeveloped Property

The Maximum Special Tax that may be levied and escalated for each Parcel classified as Undeveloped Property for each Parcel shall be \$9,655 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2025, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

5. Public Property and/or Property Owner's Association Property

The Maximum Special Tax that may be levied and escalated for each Parcel classified as Property Owner's Association Property and/or Public Property shall be \$0.00 per Acre. There shall be no levy on Property Owner's Association Property and/or Public Property.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2024-2025 and for each following Fiscal Year, the Administrator shall levy the Special Tax on all Taxable Property until the amount of Special Tax equals the Special Tax Requirement 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;

Second: If additional moneys are needed to satisfy the Special Tax Requirement 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.

Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of Taxable Property Owner's Associations Property up to 100% of the applicable Maximum Special Tax for Taxable Property Owner's Association.

Fourth: If additional moneys are needed to satisfy the Special Tax requirement after the first three steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of Taxable Public Property at up to 100% of the applicable Maximum Special Tax for Taxable Public Property.

Fifth: If additional moneys are needed to satisfy the Special Tax Requirement after the first four 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.

Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal Year against any Parcel of Residential Property 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 above the amount that would have been levied in that Fiscal Year had there never been any such delinquency or default of the CFD.

E. EXEMPTIONS

The CFD shall not levy Special Taxes on Property Owner's Association Property (except Taxable Property Owner's Association Property) or Public Property (except Taxable Public Property) within 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 Amended 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. PREPAYMENT OF SPECIAL TAX

The Special Tax may not be prepaid.

I. TERM OF THE SPECIAL TAX

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

SUMMARY OF ORDINANCE NO. 994
AN ORDINANCE OF THE COUNTY OF RIVERSIDE
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES
DISTRICT NO. 23-7M (MONTEVERDI) 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. 994 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the “Government Code”), December 17, 2024 the Board of Supervisors (the “Board of Supervisors”) of the County of Riverside adopted Resolution No. 2024-282, stating its intention to amend Community Facilities District No. 23-7M (Monteverdi) 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, Regional Sports Facility, graffiti abatement and drainage (the “Services”) and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 994 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 January 28, 2025, regarding the proposed levy of special taxes. Ordinance No 994 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. 994 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. 994 is the rate and method approved by voters within the District and as further reflected in Exhibit A “Amended and Restated Rate and Method of Apportionment” to Ordinance No. 994. A complete copy of Exhibit A “Amended and Restated 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. 994 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

AMENDED BOUNDARY MAP

SHEET 1 OF 2 SHEETS

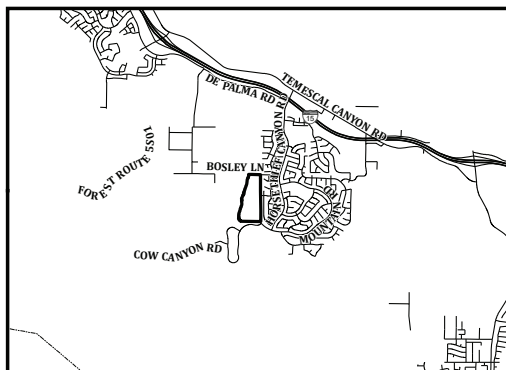
COMMUNITY FACILITIES DISTRICT NO. 23-7M (MONTEVERDI) COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED AMENDED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 23-7M (MONTEVERDI), COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF SUPERVISORS AT A REGULAR MEETING THEREOF, HELD ON _____ DAY OF _____, 20____, BY RESOLUTION NO. _____

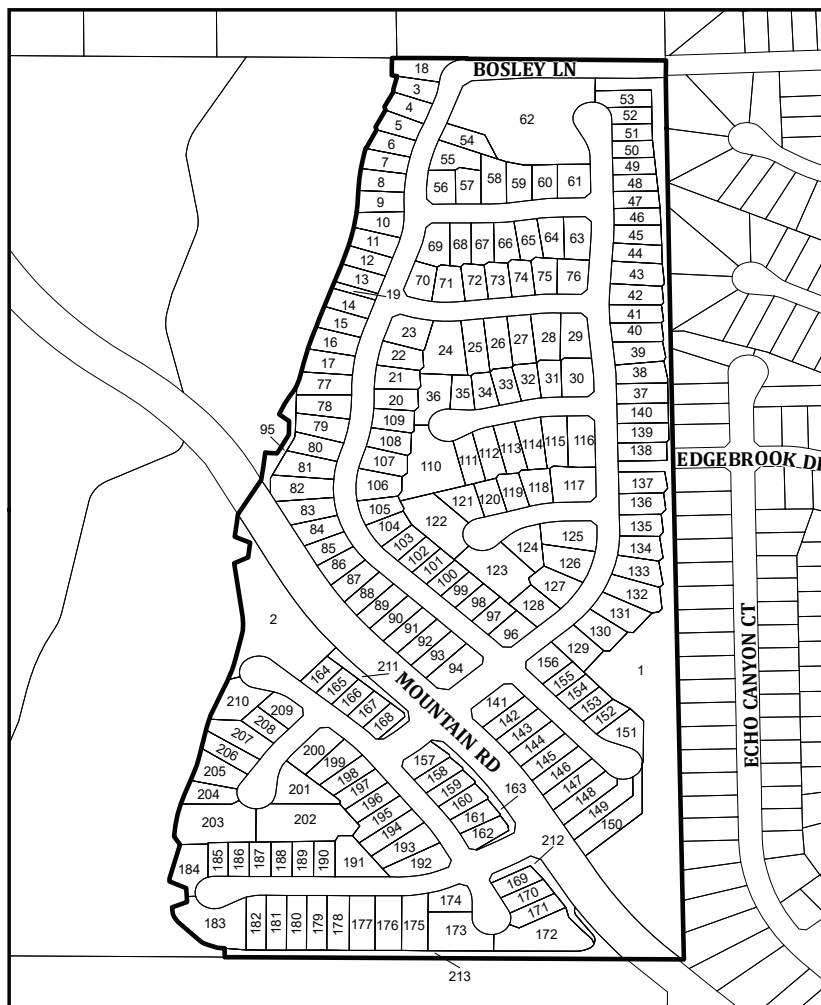
CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA. THIS _____ DAY OF _____, 20____.

CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE



SPICER
CONSULTING GROUP



0 375 750 1,500 Feet

REFERENCES IS HEREBY MADE TO PARCELS 1 AND 2 OF THE COUNTY OF RIVERSIDE PARCEL MAP 38418 ON FILE WITH THE COUNTY. FOR A DESCRIPTION OF THE LINES AND DIMENSIONS OF THE PORTIONS OF THE PARCELS LISTED THAT ARE A PART OF COMMUNITY FACILITIES DISTRICT NO. 23-7M (JBJ RANCH) BOUNDARY.

FILED THIS _____ DAY OF _____, 20____ 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: _____ NO.: _____
PETER ALDANA, ASSESSOR, COUNTY CLERK, RECORDER

BY: _____
DEPUTY

LEGEND

- CFD BOUNDARY
- PARCEL LINE
- XXX-XXX-XXX ASSESSOR PARCEL NUMBER
- 1 MAP REFERENCE NUMBER

THIS BOUNDARY MAP CORRECTLY SHOWS THE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCEL REFER TO THE COUNTY ASSESSOR MAPS FOR FISCAL YEAR 2024-25.

AMENDED BOUNDARY MAP

SHEET 2 OF 2 SHEETS

COMMUNITY FACILITIES DISTRICT NO. 23-7M (MONTEVERDI) COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

REF No.	APN	REF No.	APN	REF No.	APN	REF No.	APN	REF No.	APN	REF No.	APN	REF No.	APN
1	393-310-016	32	393-681-013	63	393-683-001	94	393-690-018	125	393-691-030	156	393-700-016	187	393-702-024
2	393-310-017	33	393-681-014	64	393-683-002	95	393-690-019	126	393-691-031	157	393-701-001	188	393-702-025
3	393-680-001	34	393-681-015	65	393-683-003	96	393-691-001	127	393-691-032	158	393-701-002	189	393-702-026
4	393-680-002	35	393-681-016	66	393-683-004	97	393-691-002	128	393-691-033	159	393-701-003	190	393-702-027
5	393-680-003	36	393-681-017	67	393-683-005	98	393-691-003	129	393-692-001	160	393-701-004	191	393-702-028
6	393-680-004	37	393-682-001	68	393-683-006	99	393-691-004	130	393-692-002	161	393-701-005	192	393-702-029
7	393-680-005	38	393-682-002	69	393-683-007	100	393-691-005	131	393-692-003	162	393-701-006	193	393-702-030
8	393-680-006	39	393-682-003	70	393-683-008	101	393-691-006	132	393-692-004	163	393-701-007	194	393-702-031
9	393-680-007	40	393-682-004	71	393-683-009	102	393-691-007	133	393-692-005	164	393-702-001	195	393-702-032
10	393-680-008	41	393-682-005	72	393-683-010	103	393-691-008	134	393-692-006	165	393-702-002	196	393-702-033
11	393-680-009	42	393-682-006	73	393-683-011	104	393-691-009	135	393-692-007	166	393-702-003	197	393-702-034
12	393-680-010	43	393-682-007	74	393-683-012	105	393-691-010	136	393-692-008	167	393-702-004	198	393-702-035
13	393-680-011	44	393-682-008	75	393-683-013	106	393-691-011	137	393-692-009	168	393-702-005	199	393-702-036
14	393-680-012	45	393-682-009	76	393-683-014	107	393-691-012	138	393-692-010	169	393-702-006	200	393-702-037
15	393-680-013	46	393-682-010	77	393-690-001	108	393-691-013	139	393-692-011	170	393-702-007	201	393-702-038
16	393-680-014	47	393-682-011	78	393-690-002	109	393-691-014	140	393-692-012	171	393-702-008	202	393-702-039
17	393-680-015	48	393-682-012	79	393-690-003	110	393-691-015	141	393-700-001	172	393-702-009	203	393-702-040
18	393-680-016	49	393-682-013	80	393-690-004	111	393-691-016	142	393-700-002	173	393-702-010	204	393-702-041
19	393-680-017	50	393-682-014	81	393-690-005	112	393-691-017	143	393-700-003	174	393-702-011	205	393-702-042
20	393-681-001	51	393-682-015	82	393-690-006	113	393-691-018	144	393-700-004	175	393-702-012	206	393-702-043
21	393-681-002	52	393-682-016	83	393-690-007	114	393-691-019	145	393-700-005	176	393-702-013	207	393-702-044
22	393-681-003	53	393-682-017	84	393-690-008	115	393-691-020	146	393-700-006	177	393-702-014	208	393-702-045
23	393-681-004	54	393-682-018	85	393-690-009	116	393-691-021	147	393-700-007	178	393-702-015	209	393-702-046
24	393-681-005	55	393-682-019	86	393-690-010	117	393-691-022	148	393-700-008	179	393-702-016	210	393-702-047
25	393-681-006	56	393-682-020	87	393-690-011	118	393-691-023	149	393-700-009	180	393-702-017	211	393-702-048
26	393-681-007	57	393-682-021	88	393-690-012	119	393-691-024	150	393-700-010	181	393-702-018	212	393-702-049
27	393-681-008	58	393-682-022	89	393-690-013	120	393-691-025	151	393-700-011	182	393-702-019	213	393-702-050
28	393-681-009	59	393-682-023	90	393-690-014	121	393-691-026	152	393-700-012	183	393-702-020		
29	393-681-010	60	393-682-024	91	393-690-015	122	393-691-027	153	393-700-013	184	393-702-021		
30	393-681-011	61	393-682-025	92	393-690-016	123	393-691-028	154	393-700-014	185	393-702-022		
31	393-681-012	62	393-682-026	93	393-690-017	124	393-691-029	155	393-700-015	186	393-702-023		

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

1FOR COUNTY CLERK USE ONLY

NOTICE OF EXEMPTION

August 3, 2023

Project Name: Office of Economic Development, Community Facilities District (CFD) No. 23-7M (JBJ Ranch) of the County of Riverside; Adoption of Ordinance No. 985, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within the JBJ Ranch CFD

Project Number: FM08991013110-ED99123012

Project Location: Community Facilities District No. 23-7M (JBJ 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 (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, park 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) Administration, inspection, and maintenance of all stormwater facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all other NPDES/WQMP/BMP related devices and structures as approved and accepted by the Community Facilities District; administration includes, but is not limited to, quality control and assurance of inspections and maintenance, general contract management, scheduling of inspections and maintenance, and general oversight of all NPDES/WQMP/BMP operations; inspection includes, but is not limited to, travel time, visual inspection process and procedures for functionality, GPS location recording, assurance of proper vegetation, functioning irrigation, and citing operational or structural deficiencies, erosion, trash, silt and sediment build-up; and maintenance includes, but is not limited to, repair or replacement of any deficiencies noted during inspection, weed control and abatement, trash removal, and healthy upkeep of required plant materials. MPLC JBJ Ranch LP is the Owner of Tract 31818-1 and has petitioned the Riverside County Office of Economic Development to assist them in forming a CFD to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 23-7M (JBJ Ranch) will encompass the entire Tract Map No. 31818-1, which is projected to include 203 single-family dwelling units.

On June 6, 2023, the County of Riverside Board of Supervisors approved agenda item 3.19 and Resolution No. 2023-107, 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 July 18, 2023 (Agenda Item 19-3), the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2023-160, 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 August 1, 2023, the Board of Supervisors also adopted Resolution No. 2023-161 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. 985 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters. Now the Board will formally adopt the special tax ordinance and levy the special tax.

Riverside County Ordinance No. 985, which authorizes the levy of a special tax within the JBJ 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. 985.

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 JBJ 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 31818-1. 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 31818-1.

- **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 31818-1. 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 31818-1. 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:** 8-3-2023
Mike Sullivan, Senior Environmental Planner
Senior Environmental Planner, County of Riverside

RIVERSIDE COUNTY CLERK & RECORDER

**AUTHORIZATION
TO BILL
BY JOURNAL VOUCHER**

**Project Name: JBJ Ranch Community Facilities District Ordinance No. 985, Authorizing
the Levy of a Special Tax Within the 23-7M District, County of Riverside**

Accounting String: 528500-30100-7200800000- FM08991013110- ED99123012


DATE: August 3, 2023

AGENCY: Riverside County Facilities Management (CEQARIVCOFM)

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 14th Street, Riverside, CA 92501

Date: August 3, 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#
FM08991013110- ED99123012 JBJ Ranch Community Facilities District
(CFD) Ordinance No. 985, Authorizing the Levy of a Special Tax Within the
CFD 23-7M 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 14th Street, Suite 214, Riverside, CA 92501

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

Attachment

cc: file

The Press-Enterprise

3512 14th Street
Riverside, CA 92501
Willoughby, OH 44096
951-368-9222
951-368-9018 FAX

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

.....

Account Number: 5209148

Ad Order Number: 0011723050

Customer's Reference RESOLUTION NO. 2025-009
/ PO Number: / ORDINANCE NO. 994

Publication: The Press-Enterprise

Publication Dates: 03/06/2025

Amount: \$7,775.20

Payment Amount: \$0.00

Invoice Text: C. MAXIMUM SPECIAL TAX RATES

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 below.

TABLE 1 MAXIMUM SPECIAL TAX RATES

DEVELOPED PROPERTY

FISCAL YEAR 2024-2025

(a) Increase in the Maximum Special Tax

On each July 1, the Maximum Special Tax identified in Table 1 above, shall be increased annually, commencing July 1, 2025, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

(b) Multiple Development Classes

In some instances, a Parcel of Developed Property may contain more than one Development 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 for each Development Class located on that Parcel. For a Parcel that contains two or more different Development Classes or 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 Development Class shall be final.

Once a Maximum Special Tax has been assigned to a Parcel of Developed Property, the Maximum Special Tax shall not be reduced in future Fiscal Years regardless of changes in Development Class, Square Footage, or Acreage, unless a reduction in the Maximum Special Tax is approved by the Board for the entire CFD.

(c) Accessory Dwelling Unit(s)

Where an Accessory Dwelling Unit(s) is on the same Assessor Parcel Number as another Taxable Unit, the Accessory Dwelling Unit(s) is not considered a separate Taxable Unit and will not be added to the calculation of the Maximum Special Tax for a Parcel.

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 times the Acreage of such Parcel; provided, however, for a Parcel of Approved Property that is expected to become Single Family Residential 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 Residential Property.

The Maximum Special Tax for Approved Property shall be increased annually, commencing July 1, 2025, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

3. Taxable Property Owner's Association Property and Taxable Public Property

The Maximum Special Tax for each Parcel of Taxable Property Owner's Association Property or Taxable Public Property shall be equal to the product of the applicable Undeveloped Property Maximum Special Tax per Acre times the Acreage of such Parcel.

The Maximum Special Tax for Taxable Property Owner's Association Property and Taxable Public Property shall be increased annually, commencing July 1, 2025, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

4. Undeveloped Property

The Maximum Special Tax that may be levied and escalated for each Parcel classified as Undeveloped Property for each Parcel shall be \$9,655 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2025, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

5. Public Property and/or Property Owner's Association Property

The Maximum Special Tax that may be levied and escalated for each Parcel classified as Property Owner's Association Property and/or Public Property shall be \$0.00 per Acre. There shall be no levy on Property Owner's Association Property and/or Public Property.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2024-2025 and for each following Fiscal Year, the Administrator shall levy the Special Tax on all Taxable Property until the amount of Special Tax equals the Special Tax Requirement 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;

Second: If additional moneys are needed to satisfy the Special Tax Requirement 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.

Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of Taxable Property Owner's Associations Property up to 100% of the applicable Maximum Special Tax for Taxable Property Owner's Association.

Fourth: If additional moneys are needed to satisfy the Special Tax requirement after the first three steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of Taxable Public Property at up to 100% of the

applicable Maximum Special Tax for Taxable Public Property.

Fifth: If additional moneys are needed to satisfy the Special Tax Requirement after the first four 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.

Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal Year against any Parcel of Residential Property 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 above the amount that would have been levied in that Fiscal Year had there never been any such delinquency or default of the CFD.

E. EXEMPTIONS

The CFD shall not levy Special Taxes on Property Owner's Association Property (except Taxable Property Owner's Association Property) or Public Property (except Taxable Public Property) within 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 Amended 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. PREPAYMENT OF SPECIAL TAX

The Special Tax may not be prepaid.

I. TERM OF THE SPECIAL TAX

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

V. Manuel Perez, Chair of the Board

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said County, held on February 25, 2025, the foregoing Ordinance was adopted by said Board by the following vote:

AYES: Medina, Spiegel, Washington, Perez, and Gutierrez

NAYS: None

ABSENT: None

Kimberly A. Rector, Clerk of the Board

By: Naomy Sicra, Clerk of the Board Assistant

Published The Press-Enterprise March 6, 2025

The Press-Enterprise

3512 14th Street
Riverside, CA 92501
Willoughby, OH 44096
951-368-9222
951-368-9018 FAX

5209148

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

Publication: The Press-Enterprise

PROOF OF PUBLICATION OF

Ad Desc: RESOLUTION NO. 2025-009 / ORDINANCE
NO. 994

FILE NO. ORDINANCE NO. 994

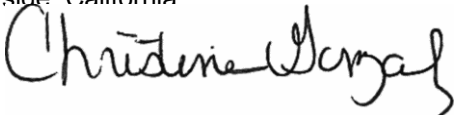
PROOF OF PUBLICATION

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

03/06/2025

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

Date: March 06, 2025.
At: Riverside, California



Legal Advertising Representative, The Press-Enterprise

Legal No. **0011723050**

Ad Copy:

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

ORDINANCE NO. 994
AN ORDINANCE OF THE COUNTY OF RIVERSIDE
AUTHORIZING THE AMENDED LEVY OF A SPECIAL TAX WITHIN
COMMUNITY FACILITIES DISTRICT NO. 23-7M (MONTEVERDI)
OF THE COUNTY OF RIVERSIDE

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

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

a. Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, (the "Act"), commencing with Section 53311 of the California Government Code (the "Government Code"), on December 17, 2024, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside (the "County") adopted Resolution No. 2024-282 (the "Resolution of Intention"), stating its intention to consider amending the Rate and Method of Apportionment of Special Tax for Community Facilities District No. 23-7M (Monteverdi) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance landscaping, lighting, drainage, parks and trails, and graffiti abatement services (as specified and reflected in the Resolution of Intention, the Resolution of Formation, and the Rate and Method of Apportionment of Special Tax) (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services, and setting January 28, 2025 as the date for a public hearing to be held on the establishment of the District.

b. On January 28, 2025, the Board of Supervisors opened, conducted and closed said public hearing. At said public hearing, all persons desiring to be heard on all matters pertaining to the proposed establishment of the District, the furnishing of the Services, and the proposed levy of an annual special tax were heard. Written protests, if any, were received, and a full and fair hearing was held.

c. Subsequent to said public hearing, the Board of Supervisors adopted Resolution No. 2025-009 (the "Resolution of Formation"), establishing the District, authorizing the levy of a special tax to Improvement Area B within the District to fund the Services, subject to voter approval, maintaining an annual appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election for the District for January 28, 2025 on the propositions to levy a special within the District and to maintain an appropriations limit for the District.

d. Pursuant to the terms of the Resolution of Formation and the provisions of the Act, said special election was held on January 28, 2025. Each of the propositions was approved by more than two-thirds of the votes cast at said special election.

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

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

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

Section 4. LEVY OF SPECIAL TAXES.

a. By the passage of this Ordinance, the Board of Supervisors hereby authorizes and levies special taxes within the District pursuant to Sections 53328 and 53340 of the Government Code, at the amended rate and in accordance with the Amended and Restated Method of Apportionment (the "Rate and Method") set forth in the Resolution Amending the Rate and Method of Apportionment of Special Tax and attached as Exhibit A hereto and made a part hereof. The special taxes are hereby levied commencing in the fiscal year 2024-2025 and in each fiscal year thereafter for the period necessary to satisfy the Special Tax Requirement (as defined in the Rate and Method) and until action is taken by the Board of Supervisors, acting as the Legislative Body of the District, to dissolve the District.

b. The Board of Supervisors, acting as the Legislative Body of the District, is hereby 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, in the manner and as provided in the Rate and Method.

c. All of the collections of the special tax shall be used as provided for in the Act, the Rate and Method and the Resolution Amending the Rate and Method of Apportionment of Special Tax, including, but not limited to, to fund, pay for, and finance landscaping, lighting, drainage, parks and trails, and graffiti abatement services and to pay expenses incidental thereto, so long as the special taxes are needed to fund such services; to replenish the reserve fund for the District; to pay the costs of administering the District, and to pay the costs of collecting and administering the special tax.

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

obligations of the District in each fiscal year.

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

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

Section 6. SEVERABILITY. If for any reason any portion of this ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel within the District, by a court of competent jurisdiction, the balance of this ordinance and the application of the special tax to the remaining parcels within the District shall not be affected.

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

EXHIBIT A RESOLUTION OF FORMATION

Board of Supervisors

County of Riverside

RESOLUTION NO. 2025-009

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE OF INTENTION TO AMEND THE RATE AND METHOD OF APPORTIONMENT FOR COMMUNITY FACILITIES DISTRICT NO. 23-7M (MONTEVERDI) OF THE COUNTY OF RIVERSIDE, AMENDING THE LEVY OF A SPECIAL TAX WITHIN SAID DISTRICT TO PAY FOR MAINTENANCE SERVICES; CALLING A SPECIAL ELECTION TO SUBMIT TO THE RESPECTIVE QUALIFIED VOTERS THE QUESTION OF AMENDING THE LEVY OF A SPECIAL TAX AND MAINTAINING THE APPROPRIATIONS LIMIT FOR SAID DISTRICT; AND DESIGNATING THE ELECTION OFFICIAL FOR SUCH MATTERS

WHEREAS, on December 17, 2024, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside (the "County"), pursuant to the Mello-Roos Community Facilities Act of 1982 (the "Act"), commencing with Section 53311 of the California Government Code (the "Government Code"), adopted Resolution No. 2024-282 (the "Resolution of Intention"), stating its intention to amend and restate the Rate and Method of Apportionment of Special Tax for the community facilities district, proposed to be named Community Facilities District No. 23-7M (Monteverdi) of the County of Riverside (the "Community Facilities District"), and to authorize the levy of special taxes within the CFD to finance certain authorized services and setting January 28, 2025 as the date for a public hearing to be held for the Community Facilities District;

WHEREAS, Section 53322 of the Government Code requires publication of the notice of the hearing at least seven (7) days prior to the date of the hearing;

WHEREAS, Section 53322.4 of the Government Code permits, but does not require, mailing of the notice of the hearing to each registered voter and landowner within the proposed district;

WHEREAS, notice of such public hearing was timely published in The Press-Enterprise, a newspaper of general circulation published in the area of the proposed district, as required by Section 53322 of the Government Code;

WHEREAS, notice of such public hearing was mailed by first class mail, postage pre-paid to each registered voter and landowner of the Community Facilities District, as permitted by Section 53322.4;

WHEREAS, on this date, the Board of Supervisors conducted and closed said public hearing to consider the proposed Community Facilities District, amend the levy of a special tax of the Community Facilities District and maintain the appropriations limit previously approved on January 28, 2025;

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

WHEREAS, pursuant to the Resolution of Intention, each officer of the County who is or will be responsible for providing one or more of the proposed types of authorized services was directed to study, or cause to be studied, the proposed Community Facilities District and, at or before said public hearing, file a report with the Board of Supervisors containing a brief description of the authorized services by type which will in his or her opinion be

required to adequately meet the needs of the Community Facilities District, and his or her estimate of the cost of providing the services proposed to be financed by the Community Facilities District and the fair and reasonable cost of the incidental expenses proposed to be paid;

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

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

WHEREAS, written protests against amending and restating the Rate and method of Apportionment of the Community Facilities District the furnishing of any specified type or types of authorized services within the Community Facilities District or the levying of any specified special tax were not made or filed at or before the hearing by 50% or more of the registered voters, or six registered voters, whichever is more, residing within the territory proposed to be included in the Community Facilities District, or by the owners of one-half or more of the area of land in the territory proposed to be included in the Community Facilities District and not exempt from the special tax;

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

WHEREAS, on the basis of all of the foregoing, the Board of Supervisors has determined at this time to proceed with amending the rate and method of apportionment of the Community Facilities District as provided by said Resolution No. 2024-282 to submit to the qualified electors of the Community Facilities District propositions to authorize the levy of a special tax pursuant to the Amended and Restated Rate and Method of Apportionment of Special Tax described in Exhibit B to Resolution No. 2024-282 and the Community Facilities District Report;

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

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

NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED, AND ORDERED by the Board of Supervisors of the County of Riverside, State of California, in regular session assembled on January 28, 2025, as follows:

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

Section 2. The Board of Supervisors hereby approves and adopts and confirms said Resolution No. 2024-282, notice of which was published and mailed prior to the public hearing as required by law, and, except as otherwise provided herein, reconfirms all of its findings and determinations contained in said Resolution No. 2024-282.

Section 3. The Board of Supervisors hereby approves and adopts the Amended and Restated Rate and Method of Apportionment of Special Tax for the Community Facilities

District and the manner of collection of the special tax as set forth in Exhibit B to this resolution. To the extent required by Section 53325.1(a) of the Government Code, all of the information contained in Resolution No. 2024-282 is incorporated herein and made a part hereof.

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

Section 5. The Community Facilities District is hereby named "Community Facilities District No. 23-7M (Monteverdi) of the County of Riverside."

Section 6. The services to be provided and funded by the Community Facilities District are described under the caption "Services" on Exhibit A hereto, which is by this reference incorporated herein. The incidental expenses proposed to be incurred are identified under the caption "Incidental Expenses" on Exhibit A hereto.

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

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

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

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

Section 11. The Board of Supervisors approved and ratified the amended boundary map of the Community Facilities District and it was recorded on December 19, 2024, in Riverside County in Book 94 at Pages 92-93 of the Book of Maps of Assessment and Community Facilities Districts in the Riverside County Recorder's Office, as Instrument No. 2024-0386512, which are incorporated herein and made a part hereof.

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

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

Section 14. The Board of Supervisors hereby calls and schedules a special election for January 28, 2025, at 9:30a.m. within and for the Community Facilities District on (i) the proposition with respect to the amended annual levy of special taxes of the Community Facilities District for the provision of authorized services to the Community Facilities District and (ii) the proposition with respect to maintaining the appropriations limit for the Community Facilities District. The propositions to be submitted to the voters of the Community Facilities District at such special election shall be as follows:

Proposition A: Shall special taxes be levied annually on taxable property within Community Facilities District No. 23-7M (Monteverdi) of the County of Riverside to fund, pay for, and finance authorized maintenance to include but not limited to landscaping, lighting, drainage, park and trails, and graffiti abatement (as specified and reflected in the Resolution of Intention dated December 17 2024, the Resolution Amending the Rate and Method of Apportionment of Special Tax dated December 17, 2024 and the Amended and Restated Rate and Method of Apportionment of Special Tax) 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 such services, at the special tax rates and pursuant to the method of apportioning the special taxes set forth in Exhibit B to Resolution No. 2024-282 adopted by the Board of Supervisors of said County on December 17, 2024?

Proposition B: Shall the appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, be maintained for Community Facilities District No. 23-7M (Monteverdi) of the County of Riverside in the amount of \$4,000,000?

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

Section 16. The procedures to be followed in conducting the special election on (i) the proposition with respect to the levy of special taxes on taxable property for within the Community Facilities District to pay the costs of authorized services, and (ii) the proposition with respect to maintain the appropriations limit for the Community Facilities District in the amount of \$4,000,000 (the "Special Election") shall be as follows:

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

(b) Pursuant to applicable sections of the California Elections Code governing the conduct of mail ballot elections of counties, and in particular Division 4 (commencing with Section 4000) of that Code with respect to elections conducted by mail, the Election Official shall mail or deliver to each qualified elector an official ballot and shall also mail or deliver to all such qualified electors a ballot pamphlet and instructions to voter, including a sample ballot identical in form to the official ballot but identified as a sample ballot, a return identification envelope with prepaid postage thereon addressed to the Election Official for the returning of voted official ballots, and a copy of Resolution No. 2024-282.

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

(d) The return identification envelope to be mailed or delivered by the Election Official to each landowner-voter shall have printed or typed thereon the following: (i) the name of the landowner, (ii) the address of the landowner, (iii) a declaration under penalty of perjury stating that the voter is the landowner or the authorized representative of the landowner entitled to vote the enclosed ballot and is the person whose name appears on the identification envelope, (iv) the printed name and signature of the voter, (v) the address of the voter, (vi) the date of signing and place of execution of the declaration, and (vii) a notice that the envelope contains an official ballot and is to be opened only by the Election Official.

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

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

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

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

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

Section 19. The Board of Supervisors finds and determines that the establishment of the Community Facilities District is not a project for purposes of the California Environmental Quality Act and is exempt from that Act.

Section 20. The officers of the County are, and each of them is, hereby authorized and

directed to do any and all things, and to execute and deliver any and all documents which said officers may deem necessary or advisable in order to accomplish the purposes of this Resolution and not inconsistent with the signed in the sealed return identification envelope with the certification thereon completed and signed and provisions hereof.

ADOPTED, SIGNED AND APPROVED this 28th day of January 2025, by the Board of Supervisors of the County of Riverside.


Chair of the Board of Supervisors
V. Manuel Perez

ATTEST:
Kimberly A. Rector
Clerk to the Board of Supervisors

By: 
Deputy

ROLL CALL:

Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez

Nays: None

Absent: None

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

KIMBERLY A. RECTOR, Clerk of said Board

By: 
Deputy

EXHIBIT A SERVICES AND INCIDENTAL EXPENSES

Services

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

- i) Landscaping improvements that may include, but are not limited to all landscaping material and facilities within the CFD No. 23-7M. These improvements include turf, ground cover, shrubs, trees, plants, irrigation and drainage system, ornamental lighting, masonry walls or other fencing, and trail maintenance; and
- ii) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the CFD No. 23-7M; and

- iii) Administration inspection, and maintenance of all stormwater facilities and BMPs to include: water quality basins, fossil filters, basin forebays, and all other NPDES/WQMP/BMP related devices and structures as approved and accepted by the Community Facilities District; administration includes, but is not limited to, quality control and assurance of inspections and maintenance, general contract management, scheduling of inspections and maintenance, and general oversight of all NPDES/WQMP/BMP operations; inspection includes, but is not limited to, travel time, visual inspection process and procedures for functionality, GPS location recording, assurance of proper vegetation, functioning irrigation, and citing operational or structural deficiencies, erosion, trash, silt and sediment build-up; and maintenance includes, but is not limited to, repair or replacement of any deficiencies noted during inspection, weed control and abatement, trash removal, and healthy upkeep of required plant materials; and
- iv) Regional Sports Facilities including maintenance and servicing of the regional sports facilities within the Subzone to be operated, maintained and service may include, but are not limited to, the maintenance and care of all landscaping and facilities within and around the Regional Sports Facility that service a Subzone but may not be located within a Subzone. This includes trees, plant material, sod, irrigation systems, sidewalks, drainage facilities, weed control and other abatement, signs, monuments, buildings, playgrounds, graffiti removal, fences and security as needed within the CFD; and
- v) Graffiti abatement of walls and other permanent structures.

Incidental Expenses

The incidental expenses proposed to be incurred include the following:

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

EXHIBIT B

PROPOSED AMENDED AND RESTATED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX AMENDED AND RESTATED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 23-7M (MONTEVERDI) 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 No. 23-7M (Monteverdi) (the "CFD 23-7M" or "CFD"; defined below). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, (defined below), commencing in Fiscal Year 2024-2025, 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 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:

"Accessory Dwelling Unit(s)" means a residential unit of limited size, as defined in California Government Code Section 65852.2 that shares an Assessor's Parcel Number with Single Family Residential Property.

"Acre" or "Acreage" means the land area of a Parcel as shown 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. If the preceding maps are not available, the Acreage of an Assessor's Parcel Number may be determined utilizing Geographic Information System. 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 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 Special Tax Requirement and providing for 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 preceding the Fiscal Year in which the Special Tax is being levied, and (ii) that have not been issued a Building Permit(s) prior to the April 1st preceding the Fiscal Year in which the Special Tax is being levied.

"Assessor" means the Assessor of the County.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating a

Parcel by an 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.

"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 within the CFD identified to be subject to the levy of Special Taxes.

"Building Permit(s)" means a legal document(s) issued by a local agency that allows for new vertical construction of a building or buildings.

"Certificate of Occupancy" means a certificate of occupancy issued by the County in accordance with all applicable ordinances, regulations, and rule of the County and State law.

"CFD" or "CFD 23-7M" means Community Facilities District No. 23-7M (Monteverdi) of the County of Riverside.

"Consumer Price Index" means the cumulative percentage increase in the Consumer Price Index (CPI) 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 preceding Fiscal Year. 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. In the event that the percentage change in the annualized CPI is negative, the Special Tax shall not be decreased.

"County" means the County of Riverside, California.

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

"Development Class" means either Developed Property, Approved Property, Taxable Property Owner's Association Property, Taxable Public Property, or Undeveloped property.

"Dwelling Unit(s)" or "(DU)" means a residential building(s) 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 Permit(s) 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.

"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 each Fiscal Year.

"Multi-family Residential Property" means all Parcels of Residential Property that consist of a two or more 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(s) was issued permitting the construction of one or more non-residential structures.

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

"Property Owner's Association Property" means all Parcels which have been conveyed, dedicated to, or irrevocably offered for dedication to a home-owner's association, condominium owner's association or any master or sub-association, prior to April 1st preceding the Fiscal Year in which the Special Tax is being levied.

"Proportionately" means for each Parcel of Taxable Property that are Developed Property, Approved Property, Taxable Property Owner's Association Property, Taxable Public Property or Undeveloped Property, that the ratio of the actual Special Tax levy to Maximum Special Tax is the same for all Parcels assigned within each Development Class.

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

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

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

"Special Tax(es)" means the amount to be levied in each Fiscal Year on each Parcel of Taxable Property in accordance with Section D., below to fund the Special Tax Requirement.

"Special Tax Requirement(s)" means that amount required in any Fiscal Year to: (i) pay the estimated cost of Special Tax Services for Fiscal Year as determined by the County; (ii) fund the Special Tax Reserve Fund to the extent that the inclusion of such amount does not increase the Special Tax for Undeveloped Property unless requested by the developer or the

amount needed to fund the Special Tax Reserve Fund up to the Special Tax Reserve Fund Requirement; (iii) pay Administrative Expenses; (iv) pay any 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 at the sole discretion of the Administrator.

"Special Tax Reserve Fund Requirement" means an amount up to 150% of the anticipated annual cost of Special Tax Services of \$356,671. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2025, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

"Special Tax Services" means services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, those services authorized to be funded by CFD 23-7M as set forth in the documents adopted by the Board at the time the CFD was formed.

"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 Property Owner's Association Property" means all Parcels of Property Owner's Association Property that satisfies both of the following conditions: (i) based on reference to the maps used during the formation of the district, the Parcel was not anticipated to be Property Owner's Association Property, as determined by the Administrator, and (ii) if the Parcel were to be exempt from the Special Tax because it is Property Owner's Association Property, the County has determined that there would be a reduction in Special Tax revenues that would create a deficit in funding the Special Tax Requirement.

"Taxable Public Property" means all Parcels of Public Property that satisfies both of the following conditions: (i) based on reference to the maps used during the formation of the district, the Parcel was not anticipated to be Public Property, as determined by the Administrator, and (ii) if the Parcel were to be exempt from the Special Tax because it is Public Property, the County has determined that there would be a reduction in Special Tax revenues that would create a deficit in funding the Special Tax Requirement.

"Taxable Unit" means either a Dwelling Unit(s) or an Acre.

"Undeveloped Property" means all Parcels of Taxable Property not classified as Developed Property, Approved Property, Taxable Property Owner's Association Property or Taxable Public Property.

B. ASSIGNMENT TO DEVELOPMENT CLASS

Each Fiscal Year, commencing with Fiscal Year 2024-2025, all Parcels of Taxable Property shall be classified as either Developed Property, Approved Property, Taxable Property Owner's Association Property, Taxable Public Property, or Undeveloped Property, and subject to the levy of Special Taxes in accordance with this Amended Rate and Method of Apportionment as determined pursuant to Sections C. and D., below.

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 Residential Property or Multi-family Residential Property.

C. MAXIMUM SPECIAL TAX RATES

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 below.

**TABLE 1
MAXIMUM SPECIAL TAX RATES
DEVELOPED PROPERTY
FISCAL YEAR 2024-2025**

Development Class	Taxable Unit	Maximum Special Tax
Single Family Residential Property	DU	\$1,757
Multi-family Residential Property	Acre	\$9,655
Non-Residential Property	Acre	\$9,655

(a) Increase in the Maximum Special Tax

On each July 1, the Maximum Special Tax identified in Table 1 above, shall be increased annually, commencing July 1, 2025, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

(b) Multiple Development Classes

In some instances, a Parcel of Developed Property may contain more than one Development 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 for each Development Class located on that Parcel. For a Parcel that contains two or more different Development Classes or 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 Development Class shall be final.

Once a Maximum Special Tax has been assigned to a Parcel of Developed Property, the Maximum Special Tax shall not be reduced in future Fiscal Years regardless of changes in Development Class, Square Footage, or Acreage, unless a reduction in the Maximum Special Tax is approved by the Board for the entire CFD.

(c) Accessory Dwelling Unit(s)

Where an Accessory Dwelling Unit(s) is on the same Assessor Parcel Number as another Taxable Unit, the Accessory Dwelling Unit(s) is not considered a separate Taxable Unit and will not be added to the calculation of the Maximum Special Tax for a Parcel.

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 times the Acreage of such Parcel; provided, however, for a Parcel of Approved Property that is expected to become Single Family Residential 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 Residential Property.

The Maximum Special Tax for Approved Property shall be increased annually, commencing July 1, 2025, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

3. Taxable Property Owner's Association Property and Taxable Public Property

The Maximum Special Tax for each Parcel of Taxable Property Owner's Association Property or Taxable Public Property shall be equal to the product of the applicable Undeveloped Property Maximum Special Tax per Acre times the Acreage of such Parcel.

The Maximum Special Tax for Taxable Property Owner's Association Property and Taxable Public Property shall be increased annually, commencing July 1, 2025, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

4. Undeveloped Property

The Maximum Special Tax that may be levied and escalated for each Parcel classified as Undeveloped Property for each Parcel shall be \$9,655 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2025, by the amount equal to the greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

5. Public Property and/or Property Owner's Association Property

The Maximum Special Tax that may be levied and escalated for each Parcel classified as Property Owner's Association Property and/or Public Property shall be \$0.00 per Acre. There shall be no levy on Property Owner's Association Property and/or Public Property.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2024-2025 and for each following Fiscal Year, the Administrator shall levy the Special Tax on all Taxable Property until the amount of Special Tax equals the Special Tax Requirement 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;

Second: If additional moneys are needed to satisfy the Special Tax Requirement 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.

Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of Taxable Property Owner's Associations Property up to 100% of the applicable Maximum Special Tax for Taxable Property Owner's Association.

Fourth: If additional moneys are needed to satisfy the Special Tax requirement after the first three steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of Taxable Public Property at up to 100% of the applicable Maximum Special Tax for Taxable Public Property.

Fifth: If additional moneys are needed to satisfy the Special Tax Requirement after the first four 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.

Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal Year against any Parcel of Residential Property 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 above the amount that would have been levied in that Fiscal Year had there never been any such delinquency or default of the CFD.

E. EXEMPTIONS

The CFD shall not levy Special Taxes on Property Owner's Association Property (except Taxable Property Owner's Association Property) or Public Property (except Taxable Public Property) within 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 Amended 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. PREPAYMENT OF SPECIAL TAX

The Special Tax may not be prepaid.

I. TERM OF THE SPECIAL TAX

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

V. Manuel Perez, Chair of the Board

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said County, held on February 25, 2025, the foregoing Ordinance was adopted by said Board by the following vote:

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

Kimberly A. Rector, Clerk of the Board
By: Naomi Sicra, Clerk of the Board Assistant

Published The Press-Enterprise March 6, 2025