

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



ITEM: 11.1
(ID # 28206)

MEETING DATE:

Tuesday, July 01, 2025

FROM : EXECUTIVE OFFICE

SUBJECT: EXECUTIVE OFFICE: Enrollment of FY 2025-26 Special Tax Levies for County Community Facilities Districts (CFDs), All Districts [\$0].

RECOMMENDED MOTION: That the Board of Supervisors acting ex-officio as the Community Facilities District Legislative Body:

1. Approve and adopt the following resolutions authorizing the enrollment of the FY 2025-26 Special Tax Levies in a not-to-exceed amount for the Community Facilities Districts:

Resolution No. CFD 2025-01, Resolution of Community Facilities District No. 89-4 of the County of Riverside Authorizing the Levy and Enrollment of a Special Tax for Fiscal Year 2025-2026.

Resolution No. CFD 2025-02, Resolution of Community Facilities District No. 03-1 (Newport Road) of the County of Riverside Authorizing the Levy and Enrollment of a Special Tax for Fiscal Year 2025-2026.

Resolution No. CFD 2025-03, Resolution of Community Facilities District No. 04-2 (Lake Hills Crest) of the County of Riverside Authorizing the Levy and Enrollment of a Special Tax for Fiscal Year 2025-2026.

Resolution No. CFD 2025-04, Resolution of Community Facilities District No. 05-8 (Scott Road) of the County of Riverside Authorizing the Levy and Enrollment of a Special Tax for Fiscal Year 2025-2026.

Resolution No. CFD 2025-05, Resolution of Community Facilities District No. 07-2 (Clinton Keith) of the County of Riverside Authorizing the Levy and Enrollment of a Special Tax for Fiscal Year 2025-2026.


ACTION:Policy


Don Kent, Chief Finance Officer 6/17/2025

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Gutierrez, seconded by Supervisor Medina and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Medina, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: July 1, 2025
xc: EO

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				
NET COUNTY COST				
SOURCE OF FUNDS: N/A			Budget Adjustment:	No
			For Fiscal Year:	25/26

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

Section 53340 of the California Government Code allows the legislative body of a community facilities district to annually provide for, by resolution, the levy of special taxes to be enrolled for each fiscal year. Attached are the resolutions for the Community Facilities Districts for which the Board serves as the legislative body. The resolutions conform to the requirements of the aforementioned statute as well as the Rate and Method of Apportionment for the respective Community Facilities Districts.

The status and key indicators for both the Community Facilities Districts are shown on the attached Exhibit A.

Prev. Agn. Ref.: 8.1 on 7/30/24

Impact on Residents and Businesses

Citizens who reside within the boundaries of the Community Facilities Districts listed in Exhibit A will continue to be levied the approved amounts.

ATTACHMENTS:

1. Exhibit A – Key Indicators Affecting FY 2025-2026 Community Facilities District Levies
2. Resolution No. CFD 2025-01
3. Resolution No. CFD 2025-02
4. Resolution No. CFD 2025-03
5. Resolution No. CFD 2025-04
6. Resolution No. CFD 2025-05

Stephanie Nelson
Stephanie Nelson 6/17/2025

Aaron Gettis
Aaron Gettis, Chief of Deputy County Counsel 6/17/2025

RESOLUTION NO. CFD 2025-01

RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 89-4 OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY AND ENROLLMENT OF A SPECIAL TAX FOR FISCAL YEAR 2025-2026

WHEREAS, the Board of Supervisors of the County of Riverside (respectively, the "Board" and the "County") by the adoption of Resolution No. 91-219 on April 30, 1991, established Community Facilities District No. 89-4 of the County of Riverside, California (the "CFD"), as modified by the change proceedings approved by the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative Body"), by adoption of Resolution No. CFD 2005-03 on March 22, 2005, pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing with Section 53311) of Part I of Division 2 of Title 5 of the California Government Code (the "Act"); and

WHEREAS, pursuant to the provisions of the Act, proceedings to amend the Rate and Method of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD were concluded by the Board's adoption of Ordinance No. 709.1 on March 29, 2005, that amended Ordinance No. 709, adopted June 11, 1991 (collectively, the "Ordinance"); and

WHEREAS, the Legislative Body adopted Resolution No. 91-636 on December 3, 1991 that was amended by Resolution No. 92-053, adopted on January 21, 1992 to provide for the sale and issuance of \$4,825,000 in Special Tax Improvement Bonds (the "Series 1992 Bonds"); and

WHEREAS, the Legislative Body by the adoption of Resolution No. CFD 2005-05 on May 17, 2005 authorized the sale and issuance of \$4,280,000 in Special Tax Refunding Bonds (the "Series 2005 Refunding Bonds") to refund the Series 1992 Bonds; and

WHEREAS, the Legislative Body by the adoption of Resolution No. CFD 2018-02 on January 30, 2018 authorized the sale and issuance of \$2,700,000 in Special Tax Refunding Bonds (the "Series 2018 Refunding Bonds") to refund the Series 2005 Refunding Bonds; and

WHEREAS, all conditions precedent to the levy of the Special Tax in accordance with the Ordinance have been satisfied;

FORM APPROVED COUNTY COUNSEL
BY: *Stephanie K. Nelson* 6/16/25
STEPHANIE K. NELSON DATE

1 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by the
2 Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body for
3 Community Facilities District No. 89-4 of the County of Riverside, in regular session assembled on July 1,
4 2025, as follows:

5 **Section 1.** Each of the above recitals is true and correct.

6 **Section 2.** Pursuant to the provisions of Resolution No. CFD 2018-02 and the Ordinance, the
7 Special Tax is to be levied up to an aggregate amount of \$300,000 for fiscal year 2025-2026 that is to be
8 apportioned among the parcels which comprise the CFD consistent with the Rate and Method to be provided
9 by Webb Municipal Finance to the Auditor-Controller of the County of Riverside (the "Auditor-
10 Controller").

11 **Section 3.** The amount of Special Tax to be levied for fiscal year 2025-2026 does not exceed
12 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

13 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the
14 costs of the following:

- 15 A. Payment of principal and interest on the outstanding Series 2018 Refunding Bonds;
- 16 B. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
- 17 C. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution Nos.
18 91-219, CFD 2005-03, CFD 2005-05, CFD 2018-02, the Ordinance and the Fiscal Agent
19 Agreement pursuant to which the Series 2018 Refunding Bonds were issued.

20 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any
21 other purpose.

22 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for
23 fiscal year 2025-2026 as apportioned pursuant to the Rate and Method on all taxable parcels within the CFD
24 in accordance with this Resolution in a space marked "CFD 89-4" on the equalized secured tax roll for
25 fiscal year 2025-2026.

26 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly
27 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees collected,
28 and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller for carrying

1 out the foregoing responsibilities shall be collected in accordance with a contract entered into between the
2 CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government Code.

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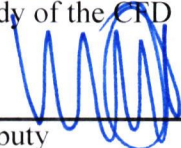
1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the
2 CFD on July 1, 2025.



5 V. MANUEL PEREZ, CHAIR
6 Board of Supervisors, acting *ex officio* as the
7 Legislative Body of the CFD

8 ATTEST:

9 KIMBERLY RECTOR, Clerk to the Legislative
10 Body of the CFD



11 Deputy

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4 RESOLUTION NO. CFD 2025-01

5 RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 89-4 OF THE COUNTY OF
6 RIVERSIDE AUTHORIZING THE LEVY AND ENROLLMENT OF A SPECIAL TAX FOR
7 FISCAL YEAR 2025-2026

8 ROLL CALL:

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

10 Nays: None

11 Absent: None

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

14 KIMBERLY A. RECTOR, Clerk of said Board

15
16 By:  _____

17 Deputy

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3 **RESOLUTION NO. CFD 2025-02**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 03-1 (NEWPORT ROAD) OF**
5 **THE COUNTY OF RIVERSIDE AUTHORIZING**
6 **THE LEVY AND ENROLLMENT OF A SPECIAL TAX**
7 **FOR FISCAL YEAR 2025-2026**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and
9 the "County") by the adoption of Resolution No. 2003-173 on April 15, 2003, established Community
10 Facilities District No. 03-1 (Newport Road) of the County of Riverside, California (the "CFD"), pursuant
11 to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing with
12 Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code (the "Act"); and

13 **WHEREAS**, pursuant to the provisions of the Act, proceedings to establish the Rate and Method of
14 Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD
15 were concluded by the Board's adoption of Ordinance No. 827 on August 26, 2003 (the "Ordinance"); and

16 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative
17 Body"), by adoption of Resolution No. CFD 2004-15 on August 10, 2004 authorized the sale and issuance
18 of \$18,000,000 of Special Tax Improvement Bonds (the "Series 2004 Bonds"); and

19 **WHEREAS**, the Legislative Body by the adoption of Resolution No. CFD 2014-11 on November
20 4, 2014 authorized the sale and issuance of \$17,000,000 of Special Tax Refunding Bonds (the "Series 2014
21 Bonds") to refund the Series 2004 Bonds; and

22 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the
23 Ordinance have been satisfied;

24 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by the
25 Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body for
26 Community Facilities District No. 03-1 (Newport Road) of the County of Riverside, in regular session
27 assembled on July 1, 2025, as follows:

28 **Section 1.** Each of the above recitals is true and correct.

Section 2. Pursuant to the provisions of Resolution No. CFD 2004-15, Resolution No. CFD

FORM APPROVED COUNTY COUNSEL
BY: Stephanie K. Nelson 6/16/25
DATE: _____
STEPHANIE K. NELSON

1 2014-11, and the Ordinance, the Special Tax is to be levied up to an aggregate amount of \$1,400,000 for
2 fiscal year 2025-2026 that is to be apportioned among the parcels which comprise the CFD consistent with
3 the Rate and Method to be provided by Webb Municipal Finance to the Auditor-Controller of the County
4 of Riverside (the "Auditor-Controller").

5 **Section 3.** The amount of Special Tax to be levied for fiscal year 2025-2026 does not exceed
6 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

7 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the
8 costs of the following:

- 9 A. Payment of principal and interest on the outstanding Series 2014 Bonds;
- 10 B. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
- 11 C. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution Nos.
12 2003-173, CFD 2004-15, & CFD 2014-11, the Ordinance, and the Fiscal Agent Agreement
13 pursuant to which the Series 2014 Bonds were issued.

14 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any
15 other purpose.

16 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for
17 fiscal year 2025-2026 as apportioned pursuant to the Rate and Method on all taxable parcels within the CFD
18 in accordance with this Resolution in a space marked "CFD 03-1 (Newport Road)" on the equalized secured
19 tax roll for fiscal year 2025-2026.

20 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly
21 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees collected,
22 and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller for carrying
23 out the foregoing responsibilities shall be collected in accordance with a contract entered into between the
24 CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government Code.

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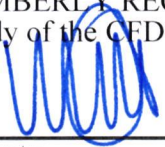
1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the
2 CFD on July 1, 2025.



5 V. MANUEL PEREZ, CHAIR
6 Board of Supervisors, acting *ex officio* as the
7 Legislative Body of the CFD

8 ATTEST:

9 KIMBERLY RECTOR, Clerk to the Legislative
10 Body of the CFD



11 Deputy

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4 RESOLUTION NO. CFD 2025-02

5 RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 03-1 (NEWPORT ROAD)
6 OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY AND ENROLLMENT OF
7 A SPECIAL TAX FOR FISCAL YEAR 2025-2026

8 ROLL CALL:

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

10 Nays: None

11 Absent: None

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

14 KIMBERLY A. RECTOR, Clerk of said Board

15
16 By:  _____

17 Deputy

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RESOLUTION NO. CFD 2025-03

**RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 04-2 (LAKE HILLS CREST)
OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY
AND ENROLLMENT OF A SPECIAL TAX
FOR FISCAL YEAR 2025-2026**

WHEREAS, the Board of Supervisors of the County of Riverside (respectively, the "Board" and the "County") by the adoption of Resolution No. 2005-03 on January 11, 2005 established Community Facilities District No. 04-2 (Lake Hills Crest) of the County of Riverside, California (the "CFD"), pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code (the "Act"); and

WHEREAS, pursuant to the provisions of the Act, proceedings to establish the Rate and Method of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD were concluded by the Board's adoption of Ordinance No. 834 on January 25, 2005 (the "Ordinance"); and

WHEREAS, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative Body"), adopted Resolution No. CFD 2005-06 on June 28, 2005 to provide for the sale and issuance of \$25,820,000 in Special Tax Bonds (the "Series A 2005 Bonds"); and

WHEREAS, the Legislative Body by the adoption of Resolution No. CFD 2012-12 on July 31, 2012 authorized the sale and issuance of \$19,665,000 of Special Tax Refunding Bonds (the "Series 2012 Refunding Bonds") to refund the Series A 2005 Bonds; and

WHEREAS, the Legislative Body by the adoption of Resolution No. CFD 2024-01 on April 30, 2024 authorized the sale and issuance of \$9,895,000 of Special Tax Refunding Bonds (the "Series 2024 Refunding Bonds") to refund the Series 2012 Refunding Bonds; and

WHEREAS, all conditions precedent to the levy of the Special Tax in accordance with the Ordinance have been satisfied;

NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED by the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body for Community Facilities District No. 04-2 (Lake Hills Crest) of the County of Riverside, in regular session

FORM APPROVED COUNTY COUNSEL
BY: *Stephanie K. Nelson* 6/16/25
STEPHANIE K. NELSON DATE

1 assembled on July 1, 2025, as follows:

2 **Section 1.** Each of the above recitals is true and correct.

3 **Section 2.** Pursuant to the provisions of Resolution No. CFD 2024-01 and the Ordinance, the
4 Special Tax is to be levied up to an aggregate amount of \$1,300,000 for fiscal year 2025-2026 that is to be
5 apportioned among the parcels which comprise the CFD consistent with the Rate and Method to be provided
6 by Webb Municipal Finance to the Auditor-Controller of the County of Riverside (the "Auditor-
7 Controller").

8 **Section 3.** The amount of Special Tax to be levied for fiscal year 2025-2026 does not exceed
9 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

10 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the
11 costs of the following:

- 12 A. Payment of principal and interest on the outstanding Series 2024 Refunding Bonds;
- 13 B. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
- 14 C. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution Nos.
15 2005-03, CFD 2012-12, and CFD 2024-01 and the Ordinance, and the Fiscal Agent
16 Agreement pursuant to which the Series 2024 Refunding Bonds were issued.

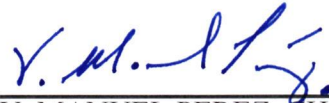
17 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any
18 other purpose.

19 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for
20 fiscal year 2025-2026 as apportioned pursuant to the Rate and Method on all taxable parcels within the CFD
21 in accordance with this Resolution in a space marked "CFD 04-2 (Lake Hills Crest)" on the equalized
22 secured tax roll for fiscal year 2025-2026.

23 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly
24 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees collected,
25 and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller for carrying
26 out the foregoing responsibilities shall be collected in accordance with a contract entered into between the
27 CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government Code.

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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the
2 CFD on July 1, 2025.

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6 V. MANUEL PEREZ, CHAIR
7 Board of Supervisors, acting *ex officio* as the
8 Legislative Body of the CFD

9 ATTEST:

10 KIMBERLY RECTOR, Clerk to the Legislative
11 Body of the CFD

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13 Deputy

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4 RESOLUTION NO. CFD 2025-03

5 RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 04-2 (LAKE HILLS
6 CREST) OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY AND
7 ENROLLMENT OF A SPECIAL TAX FOR FISCAL YEAR 2025-2026

8 ROLL CALL:

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

10 Nays: None

11 Absent: None

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

14 KIMBERLY A. RECTOR, Clerk of said Board

15
16 By:  _____

17 Deputy

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RESOLUTION NO. CFD 2025-04

**RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 05-8 (SCOTT ROAD) OF THE
COUNTY OF RIVERSIDE AUTHORIZING
THE LEVY AND ENROLLMENT OF A SPECIAL TAX
FOR FISCAL YEAR 2025-2026**

WHEREAS, the Board of Supervisors of the County of Riverside (respectively, the "Board" and the "County") by the adoption of Resolution No. 2006-092 on April 4, 2006, established Community Facilities District No. 05-8 (Scott Road) of the County of Riverside, California (the "CFD"), pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing with Section 53311) of Part I of Division 2 of Title 5 of the California Government Code (the "Act"); and

WHEREAS, pursuant to the provisions of the Act, proceedings to establish the Rate and Method of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD were concluded by the Board's adoption of Ordinance No. 852 on April 25, 2006 (the "Ordinance"); and

WHEREAS, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative Body"), by adoption of Resolution No. CFD 2006-02 on April 4, 2006 authorized the sale and issuance of three series of bonds in an amount not to exceed \$100,000,000 of Special Tax Improvement Bonds (the "Improvement Bonds"); and

WHEREAS, the Legislative Body by the adoption of Resolution No. CFD 2013-01 on January 29, 2013 authorized the sale and issuance of \$16,875,000 of Special Tax Refunding Bonds (the "Series 2013 Refunding Bonds") to refund the Improvement Bonds; and

WHEREAS, the Legislative Body by the adoption of Resolution No. CFD 2018-10 on November 6, 2018 authorized the sale and issuance of \$5,120,000 of Special Tax Bonds (the "Series 2018 Bonds") on a parity with the 2013 Bonds; and

WHEREAS, the Legislative Body by the adoption of Resolution No. CFD 2024-02 on April 30, 2024 authorized the sale and issuance of \$13,375,000 of Special Tax Refunding Bonds (the "Series 2024 Refunding Bonds") to refund the Series 2013 Refunding Bonds; and

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FORM APPROVED COUNTY COUNSEL
BY: *Stephanie K. Nelson* 6/16/25
STEPHANIE K. NELSON DATE

1 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the
2 Ordinance have been satisfied;

3 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by the
4 Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body for
5 Community Facilities District No. 05-8 (Scott Road) of the County of Riverside, in regular session
6 assembled on July 1, 2025, as follows:

7 **Section 1.** Each of the above recitals is true and correct.

8 **Section 2.** Pursuant to the provisions of Resolution No. CFD 2018-10 and Resolution No. CFD
9 2024-02, and the Ordinance, the Special Tax is to be levied up to an aggregate amount of \$3,500,000 for
10 fiscal year 2025-2026 that is to be apportioned among the parcels which comprise the CFD consistent with
11 the Rate and Method to be provided by Webb Municipal Finance to the Auditor-Controller of the County
12 of Riverside (the "Auditor-Controller").

13 **Section 3.** The amount of Special Tax to be levied for fiscal year 2025-2026 does not exceed
14 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

15 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the
16 costs of the following:

17 **A.** Prior to the issuance of bonds for an improvement phase:

- 18 **1.** Payment of the administrative expenses of the CFD, as provided in the Act, Resolution
19 Nos. 2006-092, CFD 2013-01, CFD 2018-10 and CFD 2024-02, and the Ordinance.
20 **2.** Special Tax payments may be applied to the cost of facilities thereby reducing the
21 amount of construction funds required to be financed for each phase of improvements;

22 **B.** Subsequent to the issuance of bonds for an improvement phase:

- 23 **1.** Payment of principal and interest on the Improvement Bonds when issued;
24 **2.** Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
25 **3.** Payment of the administrative expenses of the CFD, as provided in the Act, Resolution
26 Nos. 2006-092, CFD 2013-01, CFD 2018-10 and CFD 2024-02, and the Ordinance.
27 **4.** Special Tax payments may be applied to the cost of facilities thereby reducing the
28 amount of construction funds required to be financed for each phase of improvements.

1 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any
2 other purpose.

3 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for
4 fiscal year 2025-2026 as apportioned pursuant to the Rate and Method on all taxable parcels within the CFD
5 in accordance with this Resolution in a space marked "CFD 05-8 (Scott Road)" on the equalized secured
6 tax roll for fiscal year 2025-2026.

7 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly
8 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees collected,
9 and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller for carrying
10 out the foregoing responsibilities shall be collected in accordance with a contract entered into between the
11 CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government Code.

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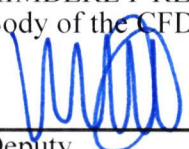
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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the
2 CFD on July 1, 2025.

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6 V. MANUEL PEREZ, CHAIR
7 Board of Supervisors, acting *ex officio* as the
8 Legislative Body of the CFD

9 ATTEST:
10 KIMBERLY RECTOR, Clerk to the Legislative
11 Body of the CFD

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13 _____
14 Deputy

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4 RESOLUTION NO. CFD 2025-04

5 RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 05-8 (SCOTT ROAD) OF
6 THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY AND ENROLLMENT OF A
7 - SPECIAL TAX FOR FISCAL YEAR 2025-2026

8 ROLL CALL:

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

10 Nays: None

11 Absent: None

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

14 KIMBERLY A. RECTOR, Clerk of said Board

15
16 By:  _____

17 Deputy

3 **RESOLUTION NO. CFD 2025-05**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 07-2 (CLINTON KEITH) OF**
5 **THE COUNTY OF RIVERSIDE AUTHORIZING**
6 **THE LEVY AND ENROLLMENT OF A SPECIAL TAX**
7 **FOR FISCAL YEAR 2025-2026**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and
9 the "County") by the adoption of Resolution No. 2007-286 on June 12, 2007, established Community
10 Facilities District No. 07-2 (Clinton Keith) of the County of Riverside, California (the "CFD"), pursuant to
11 the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing with
12 Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code (the "Act"); and

13 **WHEREAS**, pursuant to the provisions of the Act, proceedings to establish the Rate and Method of
14 Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD
15 were concluded by the Board's adoption of Ordinance No. 870 on June 26, 2007 (the "Ordinance"); and

16 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative
17 Body"), by adoption of Resolution No. CFD 2015-08 on July 17, 2015 authorized the sale and issuance of
18 bonds in an amount not to exceed \$27,000,000 of Special Tax Improvement Bonds (the "Series 2015
19 Bonds"); and

20 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative
21 Body"), by adoption of Resolution No. CFD 2017-01 on May 2, 2017 authorized the sale and issuance of
22 bonds in an amount not to exceed \$8,500,000 of Special Tax Bonds, Series 2017 (the "Series 2017 Bonds");
23 and

24 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative
25 Body"), by adoption of Resolution No. CFD 2020-01 on October 20, 2020 authorized the sale and issuance
26 of bonds in an amount not to exceed \$27,220,000 of Special Tax Bonds, Series 2020 (the "Series 2020
27 Bonds"); and

28 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the
Ordinance have been satisfied;

JUL 01 2025 11.1

FORM APPROVED COUNTY COUNSEL
BY: *Stephanie K. Nelson* 6/16/25
STEPHANIE K. NELSON DATE

1 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by the
2 Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body for
3 Community Facilities District No. 07-2 (Clinton Keith) of the County of Riverside, in regular session
4 assembled on July 1, 2025, as follows:

5 **Section 1.** Each of the above recitals is true and correct.

6 **Section 2.** Pursuant to the provisions of Resolution No. CFD 2015-08, Resolution No. CFD
7 2017-01, Resolution No. CFD 2020-01 and the Ordinance, the Special Tax is to be levied up to an aggregate
8 amount of \$3,700,000 for fiscal year 2025-2026 that is to be apportioned among the parcels which comprise
9 the CFD consistent with the Rate and Method to be provided by Webb Municipal Finance to the Auditor-
10 Controller of the County of Riverside (the "Auditor-Controller").

11 **Section 3.** The amount of Special Tax to be levied for fiscal year 2025-2026 does not exceed
12 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

13 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the
14 costs of the following:

15 **A.** Prior to the issuance of bonds for an improvement phase:

- 16 a. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution
17 Nos. 2007-286, CFD 2015-08, CFD 2017-01, and CFD 2020-01 and the Ordinance.
18 b. Special Tax payments may be applied to the cost of facilities thereby reducing the
19 amount of construction funds required to be financed for each phase of improvements;

20 **B.** Subsequent to the issuance of bonds for an improvement phase:

- 21 a. Payment of principal and interest on the Improvement Bonds when issued;
22 b. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
23 c. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution
24 Nos. 2007-286, CFD 2015-08, CFD 2017-01, and CFD 2020-01 and the Ordinance.
25 d. Special Tax payments may be applied to the cost of facilities thereby reducing the
26 amount of construction funds required to be financed for each phase of improvements.

27 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any
28 other purpose.

1 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for
2 fiscal year 2025-2026 as apportioned pursuant to the Rate and Method on all taxable parcels within the CFD
3 in accordance with this Resolution in a space marked "CFD 07-2 (Clinton Keith)" on the equalized secured
4 tax roll for fiscal year 2025-2026.

5 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly
6 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees collected,
7 and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller for carrying
8 out the foregoing responsibilities shall be collected in accordance with a contract entered into between the
9 CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government Code.

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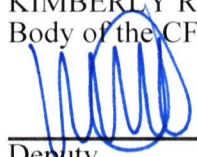
1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the
2 CFD on July 1, 2025.



5 _____
V. MANUEL PEREZ, CHAIR
6 Board of Supervisors, acting *ex officio* as the
7 Legislative Body of the CFD

8 ATTEST:

9 KIMBERLY RECTOR, Clerk to the Legislative
10 Body of the CFD



11 _____
Deputy

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4 RESOLUTION NO. CFD 2025-05

5 RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 07-2 (CLINTON KEITH)
6 OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY AND ENROLLMENT OF
7 A SPECIAL TAX FOR FISCAL YEAR 2025-2026

8 ROLL CALL:

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

10 Nays: None

11 Absent: None

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

14 KIMBERLY A. RECTOR, Clerk of said Board

15
16 By:  _____

17 Deputy

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20 07/01/2025 Item 11.1
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EXHIBIT A
Key Indicators Affecting FY 2025-26 Community Facilities District Levies

The Community Facilities Districts (CFD) with commercial development have not shown any growth during the past Fiscal Year but two of the CFDs with residential developments, which have not achieved full build out, have experienced further development. During the past year, 631 and 26 permits for residential property have been issued for CFDs 05-8, and 07-2, respectively. No special tax levies are required with respect to CFD 89-1 and AD 168 for FY 2025-26 as the outstanding bonds for these districts will mature, or be redeemed, in September 2025. Delinquency rates have continued to remain low, remaining at an overall acceptable level as provided in the foreclosure covenant. The Executive Office continues to diligently pursue the delinquent parcels in accordance with the foreclosure covenants. At this time, there are no CFDs in jeopardy of default due to delinquency. Details on the status of the various Districts follow below:

<u>CFD 89-1 (Mountain Cove)</u>	<u>FY 2025-26</u>	<u>FY 2024-25</u>	<u>% Change</u>
Proposed/Actual Levy	\$0.00	\$553,632.44	-100.00%
Total Administration as % of levy*	N/A	11.74%	-100.00%
Current Delinquency Rate	N/A	4.37%	N/A

The District was successfully refunded in September 2006, and the Improvement Area was removed. The District was also part of a private placement refunding with CFD 89-4, for which bonds were issued on February 20, 2018. The final debt service payment for the outstanding bonds is September 1, 2025 and, therefore, no special tax levy will be required for Fiscal Year 2025-26. The tax delinquency rate for the prior Fiscal Year increased from 2.62% to 4.37%.

<u>CFD 89-4</u>	<u>FY 2025-26</u>	<u>FY 2024-25</u>	<u>% Change</u>
Proposed/Actual Levy	\$282,218.50	\$273,221.98	3.29%
Total Administration as % of levy*	21.62%	22.11%	-2.22%
Current Delinquency Rate	N/A	0.00%	N/A

The District issued Refunding Bonds with a new money component in May 2005. This new series extended the final maturity of the District from 2016 to 2030. The District was also part of a private placement refunding with CFD 89-1, for which bonds were issued on February 20, 2018. There were no newly developed parcels within the District during the past Fiscal Year and there are 3 parcels which remain undeveloped. The revenue from undeveloped property will not be necessary to meet debt service for the District, therefore only developed property will be levied. The tax delinquency rate remained at 0.00%.

* Includes other County departments, fiscal agent, tax consultant, and legal fees

<u>CFD 03-1 (Newport Road)</u>	<u>FY 2025-26</u>	<u>FY 2024-25</u>	<u>% Change</u>
Proposed/Actual Levy	\$1,332,500.00	\$1,279,664.82	4.13%
Total Administration as % of levy*	5.25%	5.47%	-3.97%
Current Delinquency Rate	N/A	1.22%	N/A

This District was refunded in December 2014. Although the construction of Newport Road has been completed, the development has slowed within this District over the past few years. The delinquency rate for the prior Fiscal Year decreased from 2.15% to 1.22%. It has been a pattern in this District for most, if not all, of the prior year delinquent parcels to redeem during the following Fiscal Year. This has prevented any requirement to draw on the Reserve Fund.

<u>CFD 04-2 (Lake Hills Crest)</u>	<u>FY 2025-26</u>	<u>FY 2024-25</u>	<u>% Change</u>
Proposed/Actual Levy	\$1,264,274.44	\$1,256,004.86	0.66%
Total Administration as % of levy*	4.29%	3.83%	12.17%
Current Delinquency Rate	N/A	2.26%	N/A

This District was recently refunded in June 2024. Full subdivision and development have occurred at 510 parcels. The delinquency rate, when compared to the rate at the same time last year, increased slightly from 2.21% to 2.26%. The delinquency rate continues to stay below the foreclosure covenant.

<u>CFD 05-8 (Scott Road)</u>	<u>FY 2025-26</u>	<u>FY 2024-25</u>	<u>% Change</u>
Proposed/Actual Levy	\$3,434,322.99	\$2,845,024.30	20.71%
Total Administration as % of levy*	2.16%	2.39%	-9.31%
Current Delinquency Rate	N/A	0.62%	N/A

This District was recently refunded in June 2024. The purpose of the CFD is to finance TUMF fee obligations. There is a total of 2,450 parcels developed within the District. As with the prior Fiscal Year, all developed parcels will be levied at their full Assigned Special Tax rate until the final series of bonds are issued. For Fiscal Year 2025-26, the levy on developed parcels will comprise over 100% debt service coverage. The undeveloped parcels will not need to be levied. The tax delinquency rate increased from 0.37% to 0.62%.

<u>CFD 07-2 (Clinton Keith Rd)</u>	<u>FY 2025-26</u>	<u>FY 2024-25</u>	<u>% Change</u>
Proposed/Actual Levy	\$3,669,604.61	\$3,565,837.24	2.91%
Total Administration as % of levy*	2.33%	2.35%	-0.88%
Current Delinquency Rate	N/A	1.48%	N/A

This District was formed in July 2007 and the initial series of bonds was issued in August 2015 followed by parity issuances in June 2017 and October 2020. Additional bonds for the CFD may be issued for refunding purposes only. The purpose of the District is to finance TUMF and RBBB fees that will be used for the widening of Clinton Keith Road between Antelope Road and State Route 79. For Fiscal Year 2025-26 there are 3,075 developed parcels that will be levied Special Taxes. The tax delinquency rate increased from 0.79% to 1.48%.

* Includes other County departments, fiscal agent, tax consultant, and legal fees

<u>AD 168 (Rivercrest)</u>	<u>FY 2025-26</u>	<u>FY 2024-25</u>	<u>% Change</u>
Proposed/Actual Levy	\$0.00	\$182,826.64	-100.00%
Total Administration as % of levy*	N/A	15.87%	-100.00%
Current Delinquency Rate	N/A	1.73%	N/A

The Assessment District 168 is located between Chicago Avenue and Bethlam Avenue containing 376 parcels. The bonds are scheduled to mature in 2026, but there are sufficient funds on hand to redeem the outstanding principal on September 2, 2025. AD 168 was formed to fund the acquisition of improvements such as street and storm drain improvements on Fairview Avenue and Bethlam Avenue. The tax delinquency rate increased from 0.53% to 1.73%.

* Includes other County departments, fiscal agent, tax consultant, and legal fees



EXECUTIVE OFFICE

JEFFREY A. VAN WAGENEN, JR.
COUNTY EXECUTIVE OFFICER

JUAN C. PEREZ
CHIEF OPERATING OFFICER

KIMBERLY BRITT, ASSISTANT CEO
HUMAN SERVICES

SARAH FRANCO, ASSISTANT CEO
INTERNAL SERVICES

DON KENT, ASSISTANT CEO
CHIEF FINANCE OFFICER

CHARISSA LEACH, ASSISTANT CEO
PUBLIC WORKS & COMMUNITY SERVICES

MICHELLE PARADISE, ASSISTANT CEO
PUBLIC SAFETY

ZAREH SARRAFIAN, ASSISTANT CEO
HEALTH SYSTEMS

TO: Ben J. Benoit
County of Riverside Auditor-Controller

FROM: Don Kent, Chief Finance Officer
County Executive Office

SUBJECT: Compliance with Proposition 218

DATE: July 1, 2025

The County Executive Office represents that the charges associated with property tax fund numbers in the attached addendum of property tax fund numbers identified on the County Tax Roll as attached are in compliance with the articles of Proposition 218 cited below.

The Auditor-Controller/County of Riverside agrees to enter all assessments, fees, charges, or taxes for the County of Riverside upon receipt of such roll on or about August 15, 2025 based upon such certification.

The County Executive Office shall be solely liable and responsible, and will defend, indemnify and hold the County and this office harmless from any liability as a result of claims or claims for refunds and related interest due filed by taxpayers against any assessments, fees, charges or taxes placed on the roll for the County Executive Office by the County.

The County Executive Office understands and agrees that the Auditor-Controller's Office shall not be held responsible for processing claims for refund that fall outside of the normal correction processing outlined within the procedures in the Fixed Charge Processing packet. Notwithstanding the foregoing, the Auditor-Controller's Office may, at its sole discretion, agree by a separate, written agreement to process such refunds. All associated costs and fees shall be charged to the district.

Article XIII C. Sec. 2 (c) "Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1995, and prior to the effective date of this article, shall continue to be imposed only if approved by a majority vote of the voters voting in an election on the issue of the imposition, which election shall be held within two years of the effective date of this article and in compliance with subdivision (b)."

Article XIII D. Sec. 5 "...this article shall become effective the day after the election unless otherwise provided. Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article."

Article XIII D. Sec. 6 (d) "Beginning July 1, 1997, all fees or charges shall comply with this section."



Don Kent, Chief Finance Officer (Print and Sign)



Date

Attested by:


Clerk of the Board
KIMBERLY A. RECTOR



<u>County Fund Number</u>	<u>Description</u>
68-1300	Community Facilities District No. 05-8 (Scott Road)
68-1301	Community Facilities District No. 03-1 (Newport Road)
68-1318	Community Facilities District No. 07-2 (Clinton Keith)
68-1319	Community Facilities District No. 04-2 (Lake Hills Crest)
68-1328	Community Facilities District No. 89-4 (Walsh Medical Center)