

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



**ITEM: 21.4
(ID # 28233)**

**MEETING DATE:
Tuesday, July 29, 2025**

FROM : OFFICE OF ECONOMIC DEVELOPMENT

SUBJECT: OFFICE OF ECONOMIC DEVELOPMENT: Public Hearing amending the Rate and Method of Apportionment of Special Tax for Community Facilities District No. 19-1M (La Ventana), Tract Map No. 31100 and 38586 of the County of Riverside, Adopt Resolution Amending and Restating- the Rate and Method of Apportionment, and Receive and File CFD Documents. District 3. [\$235,352 On-going cost - CFD 19-1M (La Ventana) -100%]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Conduct a public hearing to receive public comments and conduct a majority protest proceeding for the Amended and Restated Rate and Method of Apportionment of Special Tax for Community Facilities District No. 19-1M (La Ventana) of the County of Riverside; and
2. Adopt Resolution No. 2025-128, a Resolution of the Board of Supervisors of the County of Riverside Amending and Restating the Rate and Method of Apportionment of Special Tax for Community Facilities District No. 19-1M (La Ventana) of the County of Riverside, Amending the Levy of Special Tax within Said District to Pay for services necessary to meet increased demands placed by the development upon the County as listed in Exhibit A attached herein; Calling a Special Election to Submit to the Respective Qualified Voters the Question of Amending the Levy of Special Tax and maintaining the Appropriations Limit for Said District; and Designating the Election Official for Such Matters.


ACTION:Policy


Suzanne Holland, Director of Office of Economic Development 7/2/2025

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 29, 2025
xc: OED

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	\$ 235,352	\$ 0	\$ 235,352
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: 100% CFD 19-1M (La Ventana)			Budget Adjustment: N/A	
			For Fiscal Year: 25/26	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

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

D.R. Horton Los Angeles Holdings Company Inc. is the Owner of Tracts 31100 and 38586, has petitioned that the Riverside County Office of Economic Development assist them in amending the original Rate and Method of Apportionment, to cover costs associated with additional maintenance and servicing of public improvements within the established district. The original boundary map for CFD 19-1M (La Ventana) which encompasses Tracts 31100 and 38586, was previously recorded on May 16, 2019. The amendment to CFD 19-1M (La Ventana) will not require a change to the boundary of the CFD, which is projected to include 292 assessable single-family dwelling units. The proposed amendment includes increasing the Special Tax Rate beginning Fiscal Year 2025-2026.

As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD, to fund the costs associated with services necessary to meet the increased demands placed by development upon the County, as listed in Exhibit A attached herein.

On May 7, 2019, the County of Riverside Board of Supervisors approved agenda item 3.10 Resolution No. 2019-070, 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 June 11, 2019 (Agenda Item 19.2), 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. 2019-112, 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 July 23, 2019 (Agenda Item 3.21), the Board of Supervisors adopted Resolution No. 2019-161 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. 953 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters.

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

On September 10, 2019 (Agenda Item 3.15), the Board of Supervisors adopted Ordinance No. 953, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities District No. 19-1M (La Ventana).

On May 14, 2025, D.R. Horton Los Angeles Holdings Company Inc., petitioned that the Riverside County Office of Economic Development assist them in Amending and Restating the Rate and Method of Apportionment to cover additional costs associated with the maintenance of public improvements within the district. D.R. Horton Los Angeles Holdings Company Inc. owns 100% of the area subject to the Special Tax Rate. The boundaries of CFD No. 19-1M (La Ventana) encompasses the entire Tract Map Nos. 31100 and 38586, which is projected to include 292 assessable single-family dwelling units. The proposed amendment includes increasing the Special Tax Rate beginning Fiscal Year 2025-26.

The special tax is levied according to the 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 an 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 10, 2025, (Agenda Item 3.47) the Board of Supervisors adopted Resolution No. 2025-127 declaring its Intention to Consider Amending and Restating the Rate and Method of Apportionment of Special Tax for Community Facilities District 19-1M (La Ventana) and to Authorize the Levy of Special Taxes and Setting a Date and Time for a Public Hearing.

Approval of proposed Resolution No. 2025-127 by the Board of Supervisors is the amendment of the Rate and Method of Apportionment of Special Tax for CFD 19-1M (La Ventana), and declares the intention of the Board of Supervisors, as required by the Mello-Roos Community Facilities Act of 1982, to levy a special tax to fund the service and maintenance functions requested by the Developer. The Resolution also requires the Board of Supervisors to hold a public hearing and submit the change proceedings of CFD 19-1M (La Ventana) to the landowners at a special election to be conducted by mailed ballot if a majority protest does not occur.

Reference

The CFD Amended and Restated Rate and Method of Apportionment (RMA) is consistent with the Mello-Roos Act of 1982. In November 1996, California voters passed Proposition 218, Right to Vote on Taxes Act which added Articles XIII C and XIII D to the California Constitution. The County may levy taxes on this proposed CFD after complying with the requirements of the Mello-Roos Community Facilities Act of 1982 and the provisions of Proposition 218 Right to Vote on Taxes Act. The formation of the proposed CFD adheres to Board Policy B-12 entitled "Land Secured Financing Districts" which was revised on January 27, 2015 to include "Service and Maintenance CFDs" to fund the ongoing maintenance of landscape, storm water, street and pedestal lighting or other similar improvements and set goals and policies concerning CFDs.

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

Impact on Residents and Businesses

Only the parcels with Assessor Parcel Numbers within the proposed boundaries of the CFD which are represented by the proposed Boundary Map (inclusive of Tract Map Nos. 31100 and 38586) are impacted by the proposed special taxes. By setting up special taxes for the maintenance of certain infrastructure required by the development, the County requires that the development pay for its maintenance impact, rather than the obligation falling upon public funding sources. By specifically collecting and using the special tax revenue within the boundary of the proposed CFD, there is a financial mechanism in place to ensure the infrastructure is maintained. This CFD does not propose to fund the repayment of any bonds or bond obligations and is solely for the purposes of funding the service and maintenance of Developer-installed and County-required infrastructure, particularly those listed in Exhibit A attached herein. The Developer shall, and is obligated to, provide disclosure statements to potential buyers which outline the associated tax rate of a new home.

Additional Fiscal Information

The amended budget for the CFD of \$235,352 for fiscal year 2025-2026, will result in a special tax of \$806 per taxable parcel, pursuant to the Amended and Restated Rate and Method of Apportionment. The annual special tax for the CFD, shall be increased by the minimum of 2%, or by the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (CPI U), as it stands as of March of each year over the base index of the previous fiscal year.

ATTACHMENTS:

- Recorded CFD Boundary Map (reference only)
- Resolution No. 2025-128
- CFD Report
- Certificate of Registrar of Voters
- Signed Concurrence of Election Official
- EXH A Description of Services and Expenses


Jacqueline Ruiz, Principal Analyst 7/17/2025


Aaron Gettis, Chief of Deputy County Counsel 7/15/2025

1 Board of Supervisors

County of Riverside

2 RESOLUTION NO. 2025-128

3

4 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE OF

5 INTENTION TO AMEND THE RATE AND METHOD OF APPORTIOMENT FOR COMMUNITY

6 FACILITIES DISTRICT NO. 19-1M (LA VENTANA) 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 June 10, 2025, the Board of Supervisors (the “Board of Supervisors”) of the County

14 of Riverside (the “County”), pursuant to the Mello-Roos Community Facilities Act of 1982 (the “Act”),

15 commencing with Section 53311 of the California Government Code (the “Government Code”), adopted

16 Resolution No. 2025-127 (the “Resolution of Intention”), stating its intention to amend and restate the Rate

17 and Method of Apportionment of Special Tax for the community facilities district, proposed to be named

18 Community Facilities District No. 19-1M (La Ventana) 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 July 29, 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;

JUL 29 2025 21.4

FORM APPROVED COUNTY COUNSEL
 BY: *[Signature]* 7/14/25
 DATE
 STEPHANIE K. NELSON

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 within the Community
5 Facilities District and maintain the appropriations limit previously approved on July 29, 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. 2025-127 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. 2025-127 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 July 29, 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. 2025-127, 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. 2025-127. The Board of Supervisors hereby approves and adopts the Amended and Restated
26 Rate and Method of Apportionment of Special Tax for the Community Facilities District and the manner
27 of collection of the special tax as set forth in Exhibit B to this resolution. To the extent required by Section
28 53325.1(a) of the Government Code, all of the information contained in Resolution No. 2025-127 is

1 incorporated herein and made a part hereof.

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

3 **Section 4.** The Community Facilities District is hereby named “Community Facilities District
4 No. 19-1M (La Ventana) of the County of Riverside.”

5 **Section 5.** The services to be provided and funded by the Community Facilities District are
6 described under the caption “Services” on Exhibit A hereto, which is by this reference incorporated herein.
7 The incidental expenses proposed to be incurred are identified under the caption “Incidental Expenses” on
8 Exhibit A hereto.

9 **Section 6.** The Amended and Restated special tax to be levied within the Community Facilities
10 District has not been precluded by majority protest pursuant to Section 53324 of the California Government
11 Code; and any and all written protests to the special tax and appropriations limit are hereby overruled.

12 **Section 7.** Except where funds are otherwise available, a special tax sufficient to pay for all
13 Services, secured by recordation of a continuing lien against all nonexempt real property in the Community
14 Facilities District, will be annually levied within the Community Facilities District. The Amended and
15 Restated Rate and Method of Apportionment of the Special Tax (the “Rate and Method”), in sufficient
16 detail to allow each landowner within the proposed Community Facilities District to estimate the maximum
17 amount that he or she will have to pay, is described in Exhibit B attached hereto, which is by this reference
18 incorporated herein. The special tax will be collected in the same manner as ordinary *ad valorem* property
19 taxes or in such other manner as the Board of Supervisors shall determine, including direct billing of the
20 affected property owners. The special tax will be levied annually, until terminated by the Board of
21 Supervisors, as specified in the Amended and Restated Rate and Method of Apportionment.

22 **Section 8.** The name, address and telephone number of the office which will be responsible for
23 preparing annually a current roll of special tax levy obligations by assessor’s parcel number and which will
24 be responsible for estimating further special tax levies pursuant to Section 53340.2 of the California
25 Government Code are as follows: Office of Economic Development, Community Facilities District
26 Administrator, 3403 10th Street, Suite 400, Riverside, California 92501, (951) 955-8916.

27 **Section 9.** Upon recordation of a Notice of Special Tax Lien pursuant to Section 3114.5 of the
28

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 10.** The Board of Supervisors approved and ratified the amended boundary map of the
5 Community Facilities District and it was recorded on May 16, 2019, in Riverside County in Book 83 at
6 Page 87 of the Book of Maps of Assessment and Community Facilities Districts in the Riverside County
7 Recorder's Office, as Instrument No. 2019-0171364, which are incorporated herein and made a part hereof.

8 **Section 11.** The annual appropriations limit, as defined by subdivision (h) of Section 8 of Article
9 XIII B of the California Constitution, of the Community Facilities District is \$4,000,000.

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

22 **Section 13.** The Board of Supervisors hereby calls and schedules a special election for July 29,
23 2025, at 9:30 a.m. within and for the Community Facilities District on (i) the proposition with respect to
24 the amended annual levy of special taxes of the Community Facilities District for the provision of authorized
25 services to the Community Facilities District and (ii) the proposition with respect to maintaining the
26 appropriations limit for the Community Facilities District. The propositions to be submitted to the voters of
27 the Community Facilities District at such special election shall be as follows:

28 **Section 14.** 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

1 Supervisors hereby appoints the Director of the Riverside County Office of Economic Development or her
2 designee, or such other officer or employee as the Board shall designate, to serve as the election official
3 (the “Election Official”) for the election pursuant to Government Code Section 53326.

4 The propositions to be submitted to the voters of the Community Facilities District at such special
5 election shall be as follows:

6
7 Proposition A: Shall special taxes be levied annually on taxable property within Community
8 Facilities District No. 19-1M (La Ventana) of the County of Riverside to fund, pay for, and finance
9 authorized maintenance to include but not limited to landscaping, lighting, traffic signals, and
10 drainage (as specified and reflected in the Resolution of Intention dated June 10, 2025, the
11 Resolution Amending the Rate and Method of Apportionment of Special Tax dated June 10, 2025
12 and the Amended and Restated Rate and Method of Apportionment of Special Tax) and to pay
13 expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as
14 the special taxes are needed to fund such services, at the special tax rates and pursuant to the method
15 of apportioning the special taxes set forth in Exhibit B to Resolution No. 2025-127 adopted by the
16 Board of Supervisors of said County on June 10, 2025?

17
18 Proposition B: Shall the appropriations limit, as defined by subdivision (h) of Section 8 of Article
19 XIII B of the California Constitution, be maintained for Community Facilities District No. 19-1M
20 (La Ventana) of the County of Riverside in the amount of \$4,000,000?

21
22 **Section 15.** Based on its findings that fewer than 12 registered voters reside within the
23 boundaries of the Community Facilities District and that the election will be among landowner voters, the
24 Board of Supervisors hereby appoints the Director of the Riverside County Office of Economic
25 Development or her designee, or such other officer or employee as the Board shall designate, to serve as
26 the election official (the “Election Official”) for the election pursuant to Government Code Section 53326.

27 **Section 16.** The procedures to be followed in conducting the special election on (i) the
28 proposition with respect to the levy of special taxes on taxable property for within the Community Facilities

1 District to pay the costs of authorized services, and (ii) the proposition with respect to maintain the
2 appropriations limit for the Community Facilities District in the amount of \$4,000,000 (the “Special
3 Election”) shall be as follows:

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

7 (b) Pursuant to applicable sections of the California Elections Code governing the conduct of
8 mail ballot elections of counties, and in particular Division 4 (commencing with Section 4000) of that Code
9 with respect to elections conducted by mail, the Election Official shall mail or deliver to each qualified
10 elector an official ballot and shall also mail or deliver to all such qualified electors a ballot pamphlet and
11 instructions to voter, including a sample ballot identical in form to the official ballot but identified as a
12 sample ballot, a return identification envelope with prepaid postage thereon addressed to the Election
13 Official for the returning of voted official ballots, and a copy of Resolution No. 2025-127.

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

25 (d) The return identification envelope to be mailed or delivered by the Election Official to each
26 landowner-voter shall have printed or typed thereon the following: (i) the name of the landowner, (ii) the
27 address of the landowner, (iii) a declaration under penalty of perjury stating that the voter is the landowner
28 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

1 of the voter, (vi) the date of signing and place of execution of the declaration, and (vii) a notice that the
2 envelope contains an official ballot and is to be opened only by the Election Official.

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

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

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


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

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

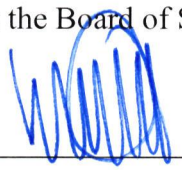
1 **Section 19.** The Board of Supervisors finds and determines that the establishment of the
2 Community Facilities District is not a project for purposes of the California Environmental Quality Act and
3 is exempt from that Act.

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

8 **ADOPTED, SIGNED AND APPROVED** this 29th day of July 2025, by the Board of Supervisors
9 of the County of Riverside.

10
11 
12 _____
13 **V. MANUEL PEREZ**
14 Chair of the Board of Supervisors

13 ATTEST:
14 Kimberley A. Rector
15 Clerk to the Board of Supervisors

16 
17 By: _____
18 Deputy

2
3 RESOLUTION NO. 2025-128

4 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE
5 OF INTENTION TO AMEND THE RATE AND METHOD OF APPORTIONMENT FOR
6 COMMUNITY FACILITIES DISTRICT NO. 19-1M (LA VENTANA) OF THE COUNTY OF
7 RIVERSIDE, AMENDING THE LEVY OF A SPECIAL TAX WITHIN SAID DISTRICT TO
8 PAY FOR MAINTENANCE SERIVCES; CALLING A SPECIAL ELECTION TO SUBMIT
9 TO THE RESPECTIVE VOTERS THE QUESTION OF AMENDING THE LEVY OF A
10 SPECIAL TAX AND MAINTAINING THE APPROPRIATIONS LIMIT FOR SAID
11 DISTRICT; AND DESIGNATING THE ELECTION OFFICIAL FOR SUCH MATTERS

12 ROLL CALL:

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

14 Nays: None

15 Absent: None

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

18 KIMBERLY A. RECTOR, Clerk of said Board

19
20
21 By:  _____

22 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) Maintenance of landscape improvements in the public right of way to include
- 8 replacement and repair of irrigation system, fencing, graffiti abatement of a retaining
- 9 wall; and
- 10 ii) Street and pedestal lighting energy charges, maintenance, repair, and replacement of
- 11 lighting located within the designated boundaries of the CFD No. 19-1M; and
- 12 iii) Traffic signal maintenance, including energy charges, operation, maintenance, and
- 13 administrative costs of traffic signals within the boundaries of the CFD; and
- 14 iv) 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.
- 27
- 28

1 **Incidental Expenses**

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

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

10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

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

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 19-1M (LA VENTANA)
OF THE COUNTY OF RIVERSIDE
STATE OF CALIFORNIA**

A Special Tax (all capitalized terms are defined in Section A. Definitions, below) shall be applicable to each Parcel of Taxable Property located within the boundaries of Community Facilities District (CFD) 19-1M (La Ventana). The amount of Special Tax to be levied on each Parcel in each Improvement Area in each Fiscal Year, commencing in Fiscal Year 2025-2026 shall be determined by the Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections B., C., and D., below. All of the real property within the CFD, unless exempted by law or by the provisions of Section E., below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

“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 Parcels by Assessor’s Parcel Number.

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

“Base Year” means the Fiscal Year ending June 30, 2026.

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

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

“Building Permit(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 19-1M”** means Community Facilities District 19-1M (La Ventana) 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 special tax to be levied in each Fiscal Year on each Parcel of Taxable Property in accordance with Section D. to fund the Special Tax Requirement.

“Special Tax Requirement(s)” means that amount required in any Fiscal Year to: (i) pay the estimated cost of Special Tax Services such 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 \$235,352. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2026, 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 19-1M 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 2025-2026, 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 and Restated 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

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
FOR FISCAL YEAR 2025-2026**

Development Class	Taxable Unit	Maximum Special Tax
Single Family Residential Property	DU	\$806
Multi-family Residential Property	Acre	\$4,044
Non-Residential Property	Acre	\$4,044

(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, 2026, 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 Land Use 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, 2026, 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, 2026, 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 \$4,044 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2026, 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 Owners 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 2025-2026 and for each following Fiscal Year, the Administrator shall levy the Special Tax in each Improvement Area on all Taxable Property until the amount of Special Tax equals the Special Tax Requirement for each Improvement Area in accordance with the following steps:

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

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 and Restated 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.

CERTIFICATE OF MAILING

I, the undersigned, say that I am a citizen of the United States and am employed in the County of Riverside, am over the age of 18 years; and that I am readily familiar with this offices' practice of collection and processing correspondence for mailing. My business address is Office of Economic Development Attention: CFD Administrator, 3403 10th St., Ste. 400, Riverside, CA 92501. Under this office's practice, mail would be deposited with the U.S. Postal Service on the same day with postage thereon fully prepaid at Riverside, California, in the ordinary course of business.

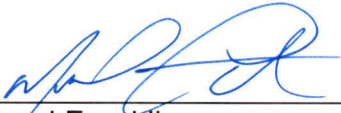
On JUNE 25, 2025, I mailed a copy of the following documents:

Notice of Public Hearing to Landowner; Resolution No. 2025-127 and exhibits thereto by delivering a true copy thereof in a sealed, stamped, envelope(s) addressed as follows:

D.R. Horton Los Angeles Holding Company. Inc
980 Montecito Drive, Suite 300
Corona, Ca 92879

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on JUNE 25, 2025, at Riverside California.



Michael Franklin

CFD 19-1M La Ventana



RIVERSIDE COUNTY
OFFICE OF ECONOMIC DEVELOPMENT

CONCURRENCE OF ELECTION OFFICIAL IN
DATE OF SPECIAL ELECTION

I, Suzanne Holland, Director of the County of Riverside Office of Economic Development (the "County"), hereby certify as follows:

- (a) I am the election official responsible for conducting special elections in the County; and
- (b) Pursuant to California Government Code Section 53326(a), I do hereby concur in the holding of a special election on Tuesday, July 29, 2025, for the purpose of submitting to the qualified electors of proposed Community Facilities District No.19-1M (La Ventana) of the County of Riverside (the "District") the proposition to levy a special tax within the District and to establish an appropriations limit for the District, as provided in Resolution No. 2025-127, proposed to be adopted by the Riverside County Board of Supervisors on July 29, 2025.

Dated: June 18, 2025



SUZANNE HOLLAND
Election Official

EXHIBIT A

SERVICES AND INCIDENTAL EXPENSES

Services

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

- i. Maintenance of landscape improvements in the public right of way to include replacement and repair of irrigation system, fencing, graffiti abatement of a retaining wall; and
- ii. Street and pedestal lighting energy charges, maintenance, repair and replacement of lighting located within the designated boundaries of the CFD; and
- iii. Traffic signal maintenance, including energy charges, operation, maintenance, and administrative costs of traffic signals within the boundaries of the CFD; and
- iv. 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.

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.



RIVERSIDE COUNTY OFFICE OF ECONOMIC DEVELOPMENT

Amended and Restated
Community Facilities District Report



July 2025

Community Facilities District No. 19-1M
(La Ventana)

Table of Contents

Sections

1	Introduction	1
2	Description of Services	3
3	Cost Estimate	4
4	Proposed Development	5
5	Rate and Method of Apportionment	7
6	Certifications	8

Tables

3-1	Cost Estimate	4
-----	---------------	---

Appendices

A	Rate and Method of Apportionment
B	Boundary Map
C	Resolution of Intention

Introduction

D.R. Horton Los Angeles Holdings Company Inc. is the Owner of Tracts 31100 and 38586 and has petitioned that the County of Riverside Office of Economic Development assist them in amending the Rate and Method of Apportionment, to cover costs associated with additional maintenance and servicing of public improvements within the established district.

This Community Facilities District (CFD) shall consist of all parcels of land within the residential subdivision known as Tracts 31100 and 38586, La Ventana. The services to be provided include but are not limited to: (i) Landscape maintenance and inspection, cleaning, and repair of a retaining wall and appurtenant facilities (ii) Street and pedestal lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the CFD (iii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signals within the boundaries of the CFD; and (iv) Administration, inspection, and maintenance of stormwater facilities and BMPs to include: catch basins, fossil filters, and 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 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 as needed within the CFD.

Administration includes, but is not limited to, quality control and assurance of inspections and maintenance, general contract management, scheduling of inspections and maintenance, and general oversight of all operations. Inspection includes, but is not limited to, travel time, visual inspection process and procedures to ensure maintained facilities functionality. Maintenance includes, but is not limited to, repair or replacement of any deficiencies noted during inspection.

The CFD is located within the unincorporated area of the County of Riverside and is generally located north of Olive Avenue, south of Simpson Road, east of La Ventana Avenue and west of Leon Road. At full development this CFD is projected to include 292 assessable single-family residential lots/units. Refer to Appendix B, Boundary Map of this Report for the location of this CFD.

The Maximum Special Taxes within the CFD have been established to pay for these services with a special tax of \$806 per taxable unit per year for Residential Property and \$4,044 per acre per year for Multi-family Residential and Non-Residential Property (as defined in the Amended and Restated Rate and Method of Apportionment attached in Appendix A). This amount shall be increased based upon the percentage change in the Consumer Price Index, with a minimum increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.

Background

On June 10, 2025, the Board of Supervisors of the County of Riverside, State of California (Board) adopted a Resolution of Intention to amend Community Facilities District No. 19-1M (La Ventana), Resolution No. 2025-127, (the "Resolution of Intention"), expressly ordering the preparation and filing of a written Report for a proposed Community Facilities District (Report) pursuant to the provisions of the "Mello-Roos Community Facilities Act of 1982", being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California, (the "Act").

This Report is submitted pursuant to Section 53321.5 of the Act, as well as the Resolution of Intention. The law and the Resolution of Intention directs that said Community Facilities District Report generally contain the following:

1. A brief description of the services proposed to be financed from the levy of the special tax; and
2. A general cost estimate setting forth costs of providing such services; and
3. Further information regarding the implementation of the amended rate and method of apportionment of the special tax proposed to be levied within the CFD.

The Amended and Restated Rate and Method of Apportionment of the Special Tax which was included in the Resolution of Intention and approved by the Board.

For particulars, reference is made to the Resolution of Intention as previously approved and adopted and is included in Appendix C.

NOW, THEREFORE, the undersigned, authorized representative of Spicer Consulting Group, LLC, the appointed responsible officer, or person directed to prepare the Report, does hereby submit the following data:

Description of the Services

The services which may be funded with proceeds of the special tax of the CFD, as provided by Section 53313 of the Act, will include all costs attributable to maintaining, servicing, cleaning, repairing and/or replacing landscaped areas (may include reserves for replacement) in public street right-of-way, public landscaping, public open spaces and other similar landscaped areas officially dedicated for public use. These services including the following:

- (a) Landscape Maintenance and inspection, cleaning, and repair of a retaining wall and appurtenant facilities; and
- (b) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the CFD; and
- (c) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signals within the boundaries of the CFD; and
- (d) Administration, inspection, and maintenance of stormwater facilities and BMPs to include: catch basins, fossil filters, and 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 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.

Administrative Expenses

In addition to payment of the cost and expense of the forgoing services, proceeds of the special tax may be expended to pay "Administrative Expenses," as said term is defined in the Amended and Restated Rate and Method of Apportionment.

The above services shall be limited to those provided within the boundaries of CFD No. 19-1M (La Ventana) or for the benefit of the properties within the boundaries of the CFD, and said services may be financed by proceeds of the special tax of the CFD only to the extent that they are in addition to those provided in the territory of the CFD before CFD No. 19-1M (La Ventana) was created.

The services listed herein are representative of the types of services authorized to be financing by Community Facilities District No. 19-1M (La Ventana). Detailed scope and limits of specific projects will be determined as appropriate, consistent with the standards of the County of Riverside. Addition, deletion, or modification of descriptions of the services may be made consistent with the requirements of the Board of Supervisors of the County of Riverside, the Community Facilities District No. 19-1M, and the Act. The estimated cost for Fiscal Year 2025-26 of providing such services, based upon current dollars, which is subject to escalation, is as follows:

Services

The estimated annual cost of providing services at build-out for the subject properties are detailed below. The services funded by the special taxes of the CFD No. 19-1M (La Ventana), as outlined above, will be as follows:

Estimated Cost of Service

Special Tax Service Costs - the costs to be covered shall be the direct costs for maintenance services including but not limited to (i) landscape maintenance, (ii) street lighting maintenance, (iii) traffic signal, (iv) maintenance and operation of water quality improvements, (v) fund an operating reserve for the costs of Services as determined by the Administrator, and (vi) Administrative Expenses.

The estimate breaks down the costs of providing one year's maintenance services for Fiscal Year 2025-26. These services are being funded by the levy of a Special Tax for Community Facilities District No. 19-1M (La Ventana).

**Table 3-1
Cost Estimate**

Item	Description	Estimated Cost
1	Landscape Maintenance	\$475
2	Street Lighting	\$26,737
3	Traffic Signal	\$5,132
4	Drainage	\$135,864
5	Reserves	\$41,902
6	Administration	\$25,242
Total		\$235,352

Escalation of Maximum Special Taxes

Maximum Special Tax On each July 1, shall be increased annually, commencing July 1, 2026, 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.

Incidental Costs

The cost of the services shall include incidental expenses, including costs associated with formation of the CFD, determination of the amount of the special tax, collection of the special tax, payment of the special tax, costs incurred in order to carry out the authorized purposes of the CFD, and the costs of engineering, inspecting, coordinating, completing, planning, and designing the services, including the costs of environmental evaluations.

The following incidental expenses are examples of those that may be incurred in the formation of the CFD:

- ◆ Engineering services,
- ◆ Publishing, mailing and posting of notices
- ◆ Governmental notification and filing costs,
- ◆ Election costs, and

-
- ◆ Charges and fees of the County of Riverside other than those waived.

The CFD includes two tracts that will consist of 292 future single family residential units located in the unincorporated Riverside County on approximately 81 gross acres. The property is generally located north of Olive Avenue, south of Simpson Road, east of La Ventana Avenue and west of Leon Road. The CFD includes Assessor Parcel Numbers (APNs):

APN	APN	APN	APN	APN	APN	APN	APN
461-450-001	461-451-020	461-452-004	461-460-017	461-470-008	461-471-013	461-471-045	461-480-003
461-450-002	461-451-021	461-452-005	461-460-018	461-470-009	461-471-014	461-471-046	461-480-004
461-450-003	461-451-022	461-452-006	461-460-019	461-470-010	461-471-015	461-471-047	461-480-005
461-450-004	461-451-023	461-452-007	461-460-020	461-470-011	461-471-016	461-471-048	461-481-001
461-450-005	461-451-024	461-452-008	461-461-001	461-470-012	461-471-017	461-471-049	461-481-002
461-450-006	461-451-025	461-452-009	461-461-002	461-470-013	461-471-018	461-471-050	461-481-003
461-450-007	461-451-026	461-452-010	461-461-003	461-470-014	461-471-019	461-471-051	461-482-001
461-450-008	461-451-027	461-452-011	461-461-004	461-470-015	461-471-020	461-471-052	461-482-002
461-450-009	461-451-028	461-452-012	461-461-005	461-470-016	461-471-021	461-471-053	
461-450-010	461-451-029	461-452-013	461-461-006	461-470-017	461-471-022	461-471-054	
461-450-011	461-451-030	461-452-014	461-461-007	461-470-018	461-471-023	461-471-055	
461-450-012	461-451-031	461-452-015	461-461-008	461-470-019	461-471-024	461-471-056	
461-450-013	461-451-032	461-452-016	461-461-009	461-470-020	461-471-025	461-471-057	
461-451-001	461-451-033	461-452-017	461-461-010	461-470-021	461-471-026	461-471-058	
461-451-002	461-451-034	461-452-018	461-461-011	461-470-022	461-471-027	461-471-059	
461-451-003	461-451-035	461-452-019	461-461-012	461-470-023	461-471-028	461-471-060	
461-451-004	461-451-036	461-460-001	461-461-013	461-470-024	461-471-029	461-471-061	
461-451-005	461-451-037	461-460-002	461-461-014	461-470-025	461-471-030	461-471-062	
461-451-006	461-451-038	461-460-003	461-461-015	461-470-026	461-471-031	461-471-063	
461-451-007	461-451-039	461-460-004	461-461-016	461-470-027	461-471-032	461-471-064	
461-451-008	461-451-040	461-460-005	461-461-017	461-471-001	461-471-033	461-472-001	
461-451-009	461-451-041	461-460-006	461-461-018	461-471-002	461-471-034	461-472-002	
461-451-010	461-451-042	461-460-007	461-461-019	461-471-003	461-471-035	461-472-003	
461-451-011	461-451-043	461-460-008	461-461-020	461-471-004	461-471-036	461-472-004	
461-451-012	461-451-044	461-460-009	461-461-021	461-471-005	461-471-037	461-472-005	
461-451-013	461-451-045	461-460-010	461-470-001	461-471-006	461-471-038	461-472-006	
461-451-014	461-451-046	461-460-011	461-470-002	461-471-007	461-471-039	461-472-007	
461-451-015	461-451-047	461-460-012	461-470-003	461-471-008	461-471-040	461-472-008	
461-451-016	461-451-048	461-460-013	461-470-004	461-471-009	461-471-041	461-472-009	
461-451-017	461-452-001	461-460-014	461-470-005	461-471-010	461-471-042	461-472-010	
461-451-018	461-452-002	461-460-015	461-470-006	461-471-011	461-471-043	461-480-001	
461-451-019	461-452-003	461-460-016	461-470-007	461-471-012	461-471-044	461-480-002	

The boundaries of the CFD are those properties and parcels where services are authorized to be provided and upon which special taxes may be levied in order to pay for the costs and expenses of said services. A general description of the area within the boundaries of the CFD is attached as Appendix B.

For details concerning the line and dimensions of the Assessor’s Parcel Numbers refer to Riverside County Assessor’s Maps. If any parcel submitted for collection is identified by the County Auditor-Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel number (or numbers) will be identified and resubmitted to the County Auditor- Controller. The special tax amount to be levied and collected for the resubmitted parcel and/or new parcel number(s) shall be based on the method of apportionment as defined in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and the special tax rate rather than as a proportionate share of the original special tax.

A reduced scale map showing the boundaries of the CFD is provided as Appendix B. A full-scale map is on file with the Clerk of the Board of Supervisors of Riverside County and was recorded with Riverside County Recorder on May 16, 2019, as Instrument No. 2019-0171364 in the Book 83 of Maps of Assessment and Community Facilities Districts at Page 87.

The Amended and Restated Rate and Method of Apportionment allows each property owner within Community Facilities District No. 19-1M (La Ventana) to estimate the annual Special Tax amount that would be required for payment. The Amended and Restated Rate and Method of Apportionment of the Special Tax established pursuant to these proceedings, is attached hereto as Appendix A (the “Amended and Restated Rate and Method”). The Special Tax will 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 CFD Administrator may directly bill the Special Taxes, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations, 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.

All of the property located within the CFD, unless exempted by law or by the Amended and Restated Rate and Method proposed for the CFD, shall be taxed for the purpose of providing necessary services to serve the CFD.

Maximum Special Tax on each July 1, shall be increased annually, commencing July 1, 2026, 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.

Pursuant to Section 53325.3 of the Act, the tax imposed “is a Special Tax and not a special assessment, and there is no requirement that the tax be apportioned on the basis of benefit to any property.” The Special Tax may be based on the benefit received by property, the cost of making facilities or authorized services available or other reasonable basis as determined by the Board, although the Special Tax may not be apportioned on an ad valorem basis pursuant to Article XIII A of the California Constitution.

For particulars as to the Amended and Restated Rate and Method for Community Facilities District No. 19-1M (La Ventana), see the attached and incorporated in Appendix A.

Based on the information provided herein, it is my opinion that the described services herein are those that are necessary to meet increased demands placed upon the County of Riverside as a result of development occurring within the CFD No. 19-1M (La Ventana) and benefits the lands within said CFD. Further, it is my opinion that the special tax rates and method of apportionment, as set forth herein, are fair and equitable, uniformly applied and not discriminating or arbitrary.

Date: July 29, 2025

SPICER CONSULTING GROUP, LLC



SHANE SPICER
SPECIAL TAX CONSULTANT FOR
CFD NO. 19-1M (LA VENTANA)
COUNTY OF RIVERSIDE
STATE OF CALIFORNIA



Appendix A:

Rate and Method of Apportionment

**AMENDED AND RESTATED
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT 19-1M (LA VENTANA)
OF THE COUNTY OF RIVERSIDE
STATE OF CALIFORNIA**

A Special Tax (all capitalized terms are defined in Section A. Definitions, below) shall be applicable to each Parcel of Taxable Property located within the boundaries of Community Facilities District (CFD) 19-1M (La Ventana). The amount of Special Tax to be levied on each Parcel in each Improvement Area in each Fiscal Year, commencing in Fiscal Year 2025-2026 shall be determined by the Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections B., C., and D., below. All of the real property within the CFD, unless exempted by law or by the provisions of Section E., below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

“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 Parcels by Assessor’s Parcel Number.

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

“Base Year” means the Fiscal Year ending June 30, 2026.

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

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

“Building Permit(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 19-1M”** means Community Facilities District 19-1M (La Ventana) 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 special tax to be levied in each Fiscal Year on each Parcel of Taxable Property in accordance with Section D. to fund the Special Tax Requirement.

“Special Tax Requirement(s)” means that amount required in any Fiscal Year to: (i) pay the estimated cost of Special Tax Services such 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 \$235,352. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2026, 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 19-1M 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 2025-2026, 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 and Restated 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

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
FOR FISCAL YEAR 2025-2026**

Development Class	Taxable Unit	Maximum Special Tax
Single Family Residential Property	DU	\$806
Multi-family Residential Property	Acre	\$4,044
Non-Residential Property	Acre	\$4,044

(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, 2026, 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 Land Use 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, 2026, 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, 2026, 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 \$4,044 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2026, 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 Owners 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 2025-2026 and for each following Fiscal Year, the Administrator shall levy the Special Tax in each Improvement Area on all Taxable Property until the amount of Special Tax equals the Special Tax Requirement for each Improvement Area in accordance with the following steps:

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

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 and Restated 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.

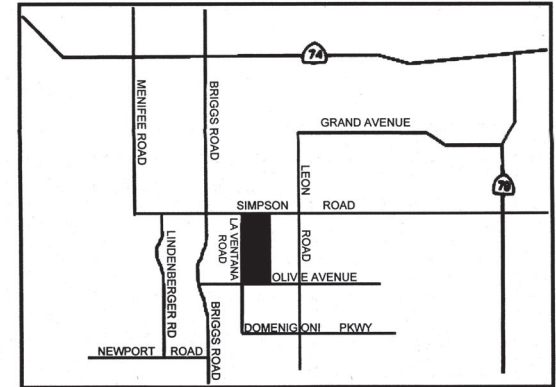
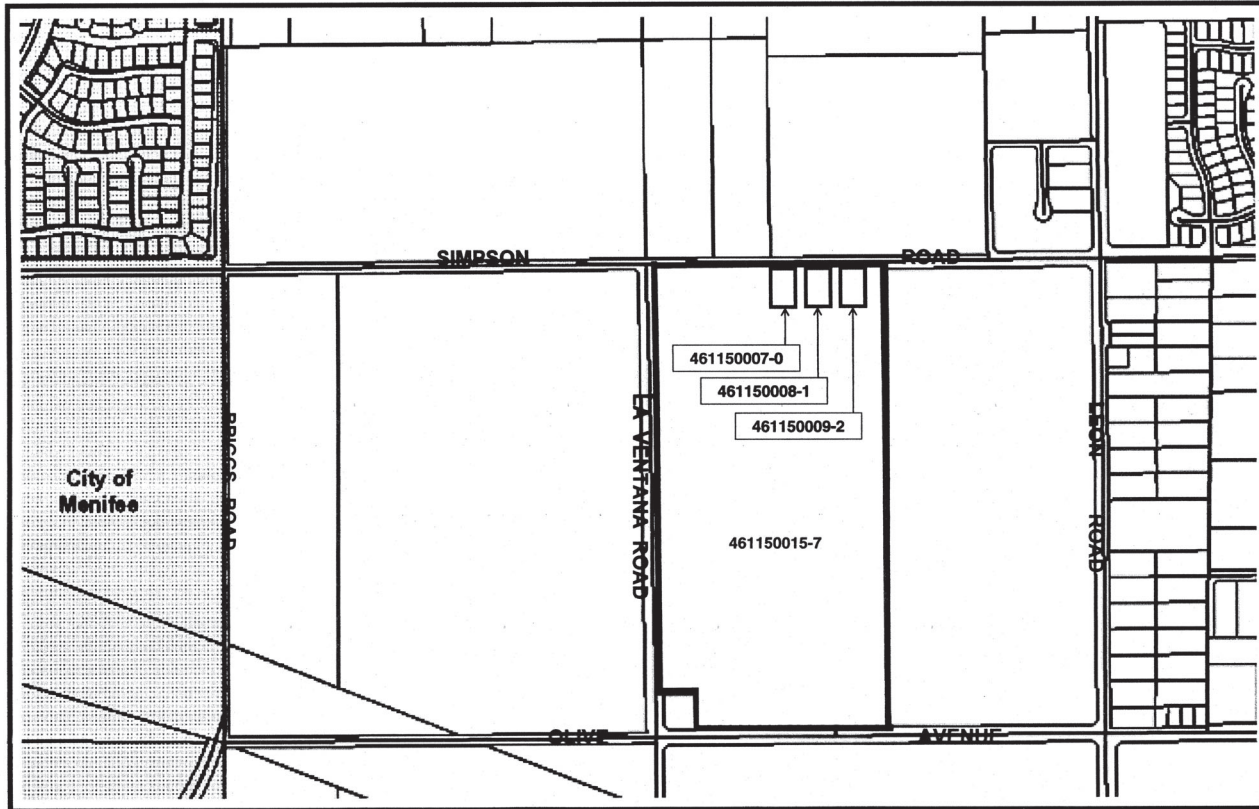


Appendix B:

Boundary Map

copy 83/87

PROPOSED BOUNDARY
COMMUNITY FACILITIES DISTRICT 19-1M (LA VENTANA)
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
SEC. 30 T. 5S., R. 2W



VICINITY MAP

Proposed Boundary

ASSESSOR PARCEL NUMBERS LOCATED
WITHIN PROPOSED BOUNDARIES OF
CFD 19-1M (LA VENTANA) AS OF
FISCAL YEAR 2018-2019:

- 461150007-0
- 461150008-1
- 461150009-2
- 461150015-7

FILED IN THE OFFICE OF THE COUNTY CLERK OF RIVERSIDE,
STATE OF CALIFORNIA THIS 17th DAY OF May 2019.

Germaine Williams, Esq.
CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED
BOUNDARIES OF COMMUNITY FACILITIES DISTRICT 19-1M (LA
VENTANA) OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS
APPROVED BY THE BOARD OF SUPERVISORS AT A REGULAR MEETING
THEREOF, HELD ON THE 17th DAY OF May 2019, BY ITS
RESOLUTION NO. 2019-070

Germaine Williams, Esq.
CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE

RECORDED THIS 16th DAY OF May 2019.

AT THE HOUR OF 10:53 O'CLOCK A.M IN BOOK 83 OF MAPS OF
ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 82
IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF
RIVERSIDE, STATE OF CALIFORNIA.
FEE \$9.00 DOCUMENT NO. 2019-017364

PETER ALDANA, RIVERSIDE COUNTY ASSESSOR-CLERK-RECORDER

DEPUTY *Alpha King*

Prepared By:
COUNTY OF RIVERSIDE
EDA, CCSD

3403 Tenth Street, Ste. 400 Riverside, CA 92501
951-955-8916 Phone

REFERENCE IS HEREBY MADE TO THE ASSESSOR
MAPS OF THE COUNTY OF RIVERSIDE, FOR FISCAL
YEAR 2018-2019, FOR AN EXACT DESCRIPTION OF
THE LINES AND DIMENSIONS OF EACH LOT/PARCEL.



Appendix C:

Resolution of Intention

2 RESOLUTION NO. 2025-127

3
4 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE OF
5 INTENTION TO DECLARE ITS INTENTION TO CONSIDER AMENDING THE RATE AND
6 METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT
7 NO. 19-1M (LA VENTANA) AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES AND
8 SETTING A DATE AND TIME FOR A PUBLIC HEARING THEREON
9

10 **WHEREAS**, a community facilities district may be established under the Mello-Roos Community
11 Facilities Act of 1982 (the "Act") in order to finance certain public capital facilities and services;

12 **WHEREAS**, proceedings for the establishment of a community facilities district under the Act may
13 be instituted following the receipt of a petition by the landowners of at least 10% of the area of land proposed
14 to be included within the territory of the community facilities district (a "Qualifying Petition") and the
15 furnishing of a deposit by the petitioners pursuant to Section 53318(d) of the Act ("Deposit");

16 **WHEREAS**, the Board of Supervisors of the County of Riverside constitutes the legislative body
17 of a local agency for purposes of the Act; and

18 **WHEREAS**, the Board of Supervisors has received both a Qualifying Petition and the Deposit
19 pursuant to the Act and therefore institutes change proceedings to amend Community Facilities District 19-
20 1M (La Ventana) (the "Community Facilities District" "CFD") and to authorize the levy of special taxes
21 therein in order to finance services described in Exhibit A attached hereto.

22 **WHEREAS**, on May 7, 2019, the County of Riverside Board of Supervisors approved, Resolution
23 No. 2019-070, a Resolution of Intention as the initial step for forming the CFD and declaring the intention
24 of the Board of Supervisors as required by the Mello-Roos Act of 1982 to levy a special tax to fund the
25 service and maintenance functions requested by the developer.

26 **WHEREAS**, on June 11, 2019, the County of Riverside Board of Supervisors held a public hearing
27 to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD
28 and the levy of the special tax. At the conclusion of the public hearing, the Board of

FORM APPROVED COUNTY COUNSEL
BY: *Stephanie K. Nelson* DATE: *5/21/25*
STEPHANIE K. NELSON

1 Supervisors adopted Resolution No. 2019-112, the Resolution of Formation of the CFD, which also
2 authorized the levy of a special tax within the CFD subject to voter approval during a duly called election
3 held the same day;

4 **WHEREAS**, on July 23, 2019, the Board of Supervisors adopted 2019-161 declaring the results of
5 the election regarding the proposed special tax and finding that 100% of the votes cast were in favor of the
6 levy of the special tax. In addition, the Board introduced Riverside County Ordinance No. 953 authorizing
7 the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters;

8 **WHEREAS**, on September 10, 2019, the Board of Supervisors adopted Ordinance No. 953, an
9 Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities
10 District No. 19-1M (La Ventana).

11 **NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED BY** the Board
12 of Supervisors of the County of Riverside, State of California (the “Board of Supervisors”) in regular
13 session assembled on June 10, 2025 at 9:30 a.m. or soon thereafter, in the meeting room of the Board of
14 Supervisors, located on the first floor of the County Administrative Center, 4080 Lemon Street, Riverside,
15 California as follows:

16 **Section 1.** The Board of Supervisors declares its intention to institute change proceedings pursuant
17 to Article 3.5 of the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section
18 53311 of the Government Code (the “Act”) for the proposed amendment to the Original Rate and Method
19 of Apportionment of the CFD in the form of the Amended and Restated Rate and Method of Apportionment.

20 **Section 2.** The proposed Amended and Restated Rate and Method of Apportionment and manner
21 of collection of the special tax is described in detail in Exhibit B.

22 **Section 3.** The services (the “Services”) proposed to be financed by the Community
23 Facilities District pursuant to the Act are described in Exhibit A attached hereto. The cost of providing the
24 Services includes “incidental expenses,” which include costs associated with the creation of CFD No. 19-
25 1M, determination of the amount of special taxes, collection or payment of special taxes, or costs otherwise
26 incurred in order to carry out the authorized purposes of CFD No. 19-1M.

27 **Section 4.** Except where funds are otherwise available, a special tax sufficient to pay for all Services,
28 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

1 and method of apportionment of the special tax (the “Amended and Restated Rate and Method of
2 Apportionment”), in sufficient detail to allow each landowner within the proposed Community Facilities
3 District to estimate the maximum amount that he or she will have to pay, is described in Exhibit B attached
4 hereto, which is by this reference incorporated herein. The special tax will be collected in the same manner
5 as ordinary *ad valorem* property taxes or in such other manner as the Board of Supervisors shall determine,
6 including direct billing of the affected property owners. The special tax shall be levied annually until
7 terminated by the Board of Supervisors as specified in the Amended and Restated Rate and Method of
8 Apportionment.

9 **Section 5.** The Board of Supervisors hereby sets the matter for public hearing on July 29, 2025, at
10 9:30 am, or as soon thereafter as the Board of Supervisors will consider the matter, at the meeting room of
11 the Board of Supervisors, located on the first floor of the County Administrative Center, 4080 Lemon Street,
12 1st Floor, Riverside, California, as the time and place when and where the Board of Supervisors will conduct
13 a public hearing on the amendment of the Original Rate and Method of Apportionment in accordance with
14 the proposed Amended and Restated Rate and Method of Apportionment of the Community Facilities
15 District and the levy of the special tax therein.

16 **Section 6.** The Clerk is hereby directed to publish, or cause to be published, a notice of said public
17 hearing, as prepared and approved by County Counsel, one time in *The Press Enterprise*, a
18 newspaper of general circulation published in the area of the Community Facilities District. The publication
19 of said notice shall be completed at least seven days prior to the date set for public hearing. Said notice
20 shall contain the information prescribed by Section 53322 of the Government Code.

21 The Clerk is hereby further directed to give notice of said public hearing, as prepared and approved
22 by County Counsel, by first-class mail to each registered voter and to each landowner within the
23 Community Facilities District. Said notice shall be mailed at least 15 days prior to the date set for public
24 hearing and shall contain the same information as is required to be contained in the notice published
25 pursuant to Section 53322 of the Government Code.

26 **Section 7.** The levy of said proposed special tax shall be subject to the approval of the qualified
27 electors of the Community Facilities District at a special election. The proposed voting procedure shall be
28

1 by mailed or hand-delivered ballot among the landowners in the Community Facilities District, with each
2 owner having one vote for each acre or portion of an acre such owner owns in the Community Facilities
3 District.

4 **Section 8.** Each officer of the County of Riverside who is or will be responsible for providing one
5 or more of the proposed types of Services is hereby directed to study, or cause to be studied, the proposed
6 Community Facilities District and, at or before said public hearing, file a report with the Board of
7 Supervisors containing a brief description of the Services by type which will in his or her opinion be
8 required to adequately meet the needs of the Community Facilities District, and his or her estimate of the
9 cost of providing the Services. Such officers are hereby also directed to estimate the fair and reasonable
10 cost of the incidental expenses proposed to be paid. Such report shall be made a part of the record of said
11 public hearing.

12 **Section 9.** In the opinion of the Board of Supervisors, the public interest will not be served by
13 allowing the property owners within the proposed Community Facilities District to enter into a contract in
14 accordance with subdivision (a) of Section 53329.5 of the Government Code and, accordingly, the Board
15 of Supervisors hereby provides that such property owners may not enter into a contract in accordance with
16 said subdivision.

17 **Section 10.** The officers of the County of Riverside are, and each of them is, hereby authorized and
18 directed to do any and all things, and to execute and deliver any and all documents which said officers may
19 deem necessary or advisable in order to accomplish the purposes of this resolution and not inconsistent with
20 the provisions hereof.

21
22
23 **ADOPTED, SIGNED AND APPROVED** this 10th day of June, 2025, by the Board of
24 Supervisors of the County of Riverside.

25 //
26 //

27
28



Chair of the Board of Supervisors
V. Manuel Perez

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

ATTEST:

Kimberley A. Rector
Clerk of the Board of Supervisors

By: 

Deputy

2
3 RESOLUTION NO. 2025-127

4 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE
5 OF INTENTION TO CONSIDER AMENDING THE RATE AND METHOD OF
6 APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO.
7 19-1M (LA VENTANA) AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES AND
8 SETTING A DATE AND TIME FOR A PUBLIC HEARING THEREON

9 ROLL CALL:

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

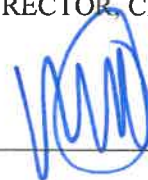
11 Nays: None

12 Absent: None

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

16
17 KIMBERLY A. RECTOR, Clerk of said Board

18
19 By: _____



20 Deputy

1 **EXHIBIT A**

2
3 **SERVICES AND INCIDENTAL EXPENSES**

4
5 **Services**

6 The services which may be funded with proceeds of the special tax of CFD No. 19-1M, as provided by
7 Section 53313 of the Act, will include all costs attributable to maintaining, servicing, cleaning, repairing,
8 and/or replacing landscaped areas (may include reserves for replacement) in public street rights-of-way,
9 public landscaping, public open spaces, and other similar landscaped areas officially dedicated for public
10 use. These services include the following:

- 11 i) Maintenance of landscape improvements in the public right of way to include
12 replacement and repair of irrigation system, fencing, graffiti abatement of a retaining
13 wall; and
- 14 ii) Street and pedestal lighting energy charges, maintenance, repair, and replacement of
15 lighting located within the designated boundaries of the CFD No. 19-1M; and
- 16 iii) Traffic signal maintenance, including energy charges, operation, maintenance, and
17 administrative costs of traffic signals within the boundaries of the CFD; and
- 18 iv) Administration inspection, and maintenance of all stormwater facilities and BMPs to
19 include: water quality basins, fossil filters, basin forebays, and all other
20 NPDES/WQMP/BMP related devices and structures as approved and accepted by
21 the Community Facilities District; administration includes, but is not limited to,
22 quality control and assurance of inspections and maintenance, general contract
23 management, scheduling of inspections and maintenance, and general oversight of
24 all NPDES/WQMP/BMP operations; inspection includes, but is not limited to, travel
25 time, visual inspection process and procedures for functionality, GPS location
26 recording, assurance of proper vegetation, functioning irrigation, and citing
27 operational or structural deficiencies, erosion, trash, silt and sediment build-up; and
28 maintenance includes, but is not limited to, repair or replacement of any deficiencies

1 noted during inspection, weed control and abatement, trash removal, and healthy
2 upkeep of required plant materials.

3
4 **Incidental Expenses**

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

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

11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

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

EXHIBIT B

**PROPOSED AMENDED AND RESTATED RATE AND METHOD OF APPORTIONMENT OF
SPECIAL TAX**

(See Attached)

**AMENDED AND RESTATED
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT 19-1M (LA VENTANA)
OF THE COUNTY OF RIVERSIDE
STATE OF CALIFORNIA**

A Special Tax (all capitalized terms are defined in Section A. Definitions, below) shall be applicable to each Parcel of Taxable Property located within the boundaries of Community Facilities District (CFD) 19-1M (La Ventana). The amount of Special Tax to be levied on each Parcel in each Improvement Area in each Fiscal Year, commencing in Fiscal Year 2025-2026 shall be determined by the Riverside County Board of Supervisors, acting in its capacity as the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections B., C., and D., below. All of the real property within the CFD, unless exempted by law or by the provisions of Section E., below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

“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 Parcels by Assessor’s Parcel Number.

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

"Base Year" means the Fiscal Year ending June 30, 2026.

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

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

"Building Permit(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 19-1M" means Community Facilities District 19-1M (La Ventana) 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 special tax to be levied in each Fiscal Year on each Parcel of Taxable Property in accordance with Section D. to fund the Special Tax Requirement.

“Special Tax Requirement(s)” means that amount required in any Fiscal Year to: (i) pay the estimated cost of Special Tax Services such 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 \$235,352. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2026, 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 19-1M 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 2025-2026, 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 and Restated 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

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
FOR FISCAL YEAR 2025-2026**

Development Class	Taxable Unit	Maximum Special Tax
Single Family Residential Property	DU	\$806
Multi-family Residential Property	Acre	\$4,044
Non-Residential Property	Acre	\$4,044

(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, 2026, 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 Land Use 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, 2026, 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, 2026, 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 \$4,044 per Acre.

The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing July 1, 2026, 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 Owners 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 2025-2026 and for each following Fiscal Year, the Administrator shall levy the Special Tax in each Improvement Area on all Taxable Property until the amount of Special Tax equals the Special Tax Requirement for each Improvement Area in accordance with the following steps:

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

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 and Restated 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

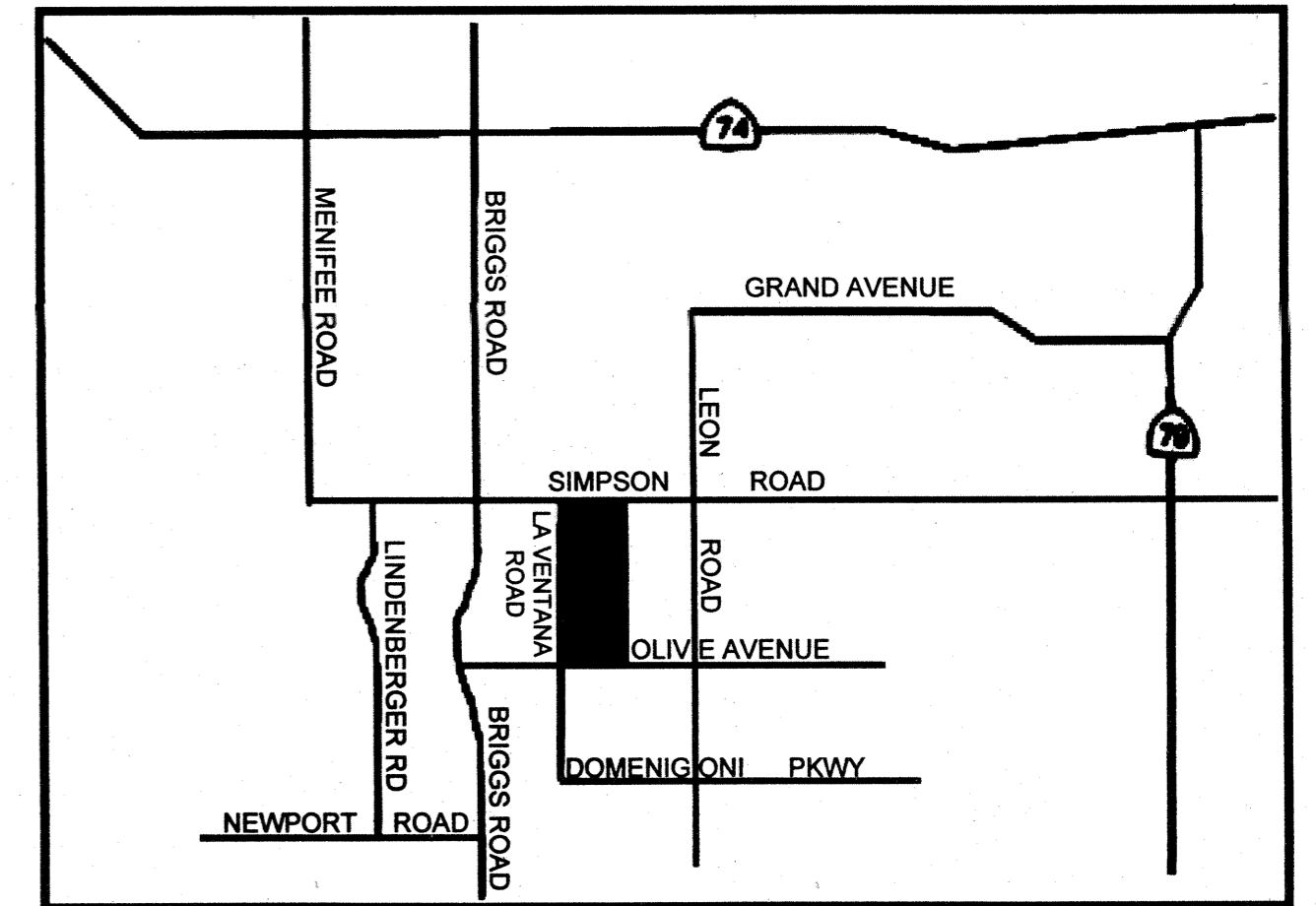
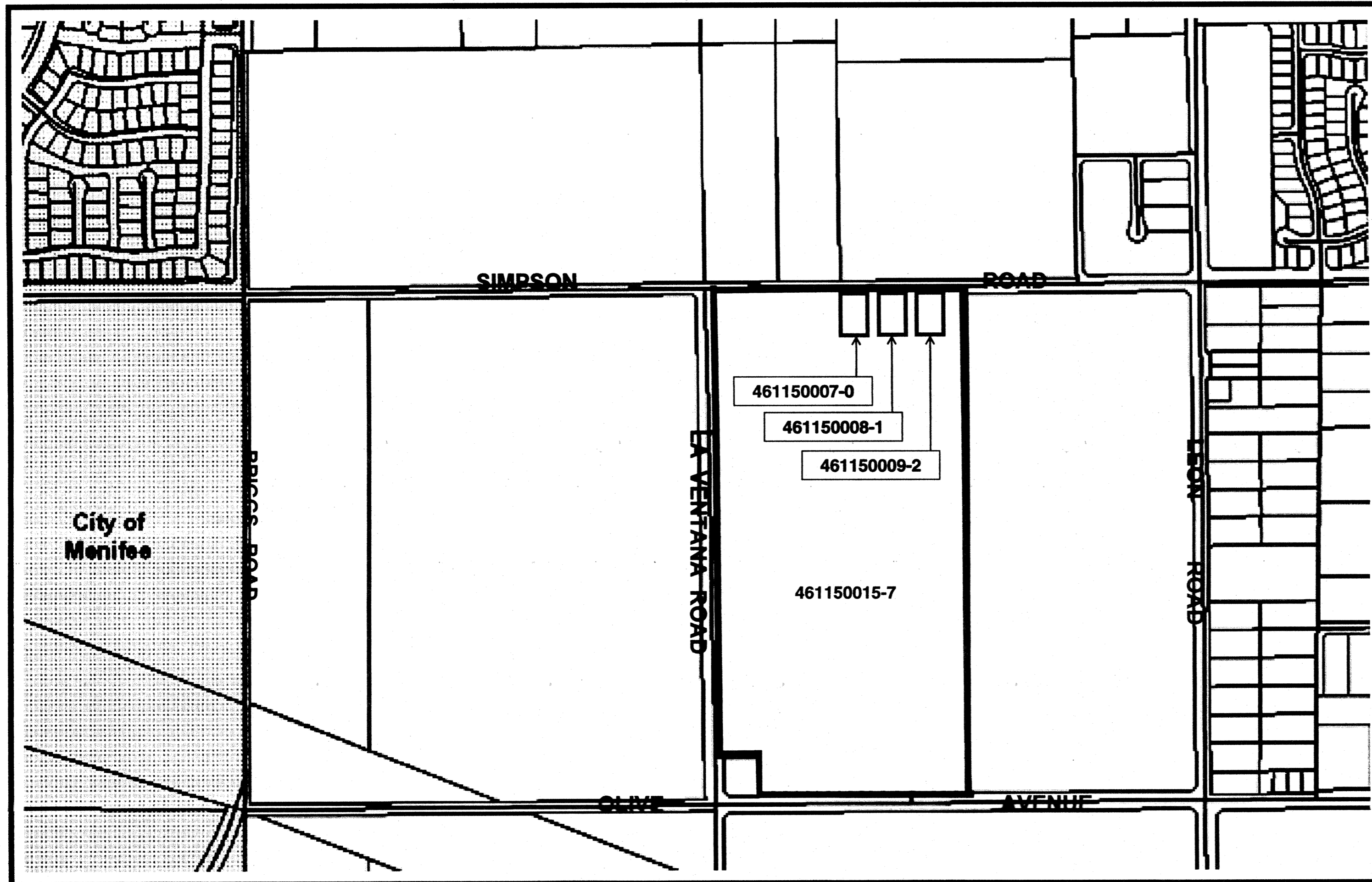
The Special Tax shall be levied annually in perpetuity unless terminated earlier by the County.



S P I C E R

CONSULTING GROUP

PROPOSED BOUNDARY
COMMUNITY FACILITIES DISTRICT 19-1M (LA VENTANA)
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
SEC. 30 T. 5S., R. 2W



VICINITY MAP

Proposed Boundary

ASSESSOR PARCEL NUMBERS LOCATED
WITHIN PROPOSED BOUNDARIES OF
CFD 19-1M (LA VENTANA) AS OF
FISCAL YEAR 2018-2019:

- 461150007-0
- 461150008-1
- 461150009-2
- 461150015-7

FILED IN THE OFFICE OF THE COUNTY CLERK OF RIVERSIDE,
STATE OF CALIFORNIA THIS 7th DAY OF May 2019.

Horraine Williams, Esq.
CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED
BOUNDARIES OF COMMUNITY FACILITIES DISTRICT 19-1M (LA
VENTANA) OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS
APPROVED BY THE BOARD OF SUPERVISORS AT A REGULAR MEETING
THEREOF, HELD ON THE 7th DAY OF May 2019, BY ITS
RESOLUTION NO. 2019-070

Horraine Williams, Esq.
CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE

RECORDED THIS 16th DAY OF May 2019.

AT THE HOUR OF 10:53 O'CLOCK A.M IN BOOK 83 OF MAPS OF
ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 87
IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF
RIVERSIDE, STATE OF CALIFORNIA.
FEE \$9.00 DOCUMENT NO. 2019-0171364

PETER ALDANA, RIVERSIDE COUNTY ASSESSOR-CLERK-RECORDER

DEPUTY *Adria Luna*

Prepared By:
COUNTY OF RIVERSIDE
EDA, CCSD

3403 Tenth Street, Ste. 400 Riverside, CA 92501
951-955-8916 Phone

REFERENCE IS HEREBY MADE TO THE ASSESSOR
MAPS OF THE COUNTY OF RIVERSIDE, FOR FISCAL
YEAR 2018-2019, FOR AN EXACT DESCRIPTION OF
THE LINES AND DIMENSIONS OF EACH LOT/PARCEL.