

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



ITEM: 3.18
(ID # 28647)

MEETING DATE:
Tuesday, September 09, 2025

FROM : OFFICE OF ECONOMIC DEVELOPMENT

SUBJECT: OFFICE OF ECONOMIC DEVELOPMENT: Adoption of Ordinance No. 953.1, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities District No. 19-1M (La Ventana), Tract Map Nos. 31100 and 38586. District 3. [\$235,352 On-going Cost; 100% CFD No. 19-1M (La Ventana)] "(CEQA Exempt)" (Clerk to file Notice of Exemption; Clerk to Publish and Post)

RECOMMENDED MOTION: That the Board of Supervisors:

1. Find that the adoption of Ordinance No. 953.1 is not a project or exempt from the California Environmental Quality Act (CEQA) pursuant to State CEQA Guidelines Section 15061(b)(3) (the Common Sense Exemption) and not a project pursuant to Section 15378 as previously determined in the filed Notice of Exemption;
2. Waive reading and Adopt Ordinance No. 953.1, authorizing the Levy of a Special Tax within Community Facilities District No. 19-1M (La Ventana) of the County of Riverside; and,
3. Direct the Clerk of the Board to publish a summary and post a copy of Ordinance No. 953.1 pursuant to Government Code Section 25124.

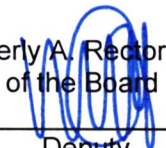
ACTION:Policy


Suzanne Holland, Director of Office of Economic Development 8/25/2025

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, seconded by Supervisor Gutierrez and duly carried, IT WAS ORDERED that the above matter is approved as recommended and Ordinance 953.1 is adopted with waiver of the reading.

Ayes: Medina, Spiegel, Perez and Gutierrez
Nays: None
Absent: Washington
Date: September 09, 2025
xc: OED, COB/MC/AB/DL/NS

Kimberly A. Rector
Clerk of the Board
By: 
Deputy

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FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$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: 26/27	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

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

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 the costs associated with the maintenance of public improvements within the proposed district and has submitted an application and formation deposit. 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.

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

On 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, the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment

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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.

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, the property owner (D.R. Horton Los Angeles Holding Company, Inc.) of Tract Map Nos. 31100 and 38586 petitioned the County to assist in amending the Rate and Method of Apportionment of Special Tax for Community Facilities District 19-1M (La Ventana).

On June 10, 2025, the County of Riverside Board of Supervisors approved agenda item 3.47 and Resolution No. 2025-127, a Resolution of Intention to declare it's intention to consider amending the Rate and Method of Apportionment of special tax for CFD No. 19-1M (La Ventana) and declared the intention of the Board of Supervisors as required by the Mello-Roos Act of 1982 to levy a special tax to fund the service and maintenance functions requested by the Developer.

On July 29, 2025 (Agenda Item 21.4), the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2025-128, the Resolution of Formation of the CFD, which also authorized the levy of a special tax within the CFD subject to voter approval during a duly called election held that same day.

On August 26, 2025, the Board of Supervisors adopted Resolution No. 2025-129 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. 953.1 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters. By today's action, the Board will formally adopt the special tax ordinance and levy the special tax.

Ordinance No. 953.1 was reviewed and determined to be not a project under CEQA pursuant to State CEQA Guidelines Section 15378, which states "The creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment." The adoption of the ordinance is limited to the creation of a special tax ordinance to provide an

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alternative mechanism for financing maintenance activities involving the operation, maintenance, repair, and minor alteration of existing public or private structures, facilities, mechanical equipment, or topographical features. Those existing public or private structures, facilities, mechanical equipment, or topographical features were already separately analyzed under prior CEQA documents as part of Tracts 31100 and 38586. As a result, the adoption of the ordinance would not result in significant physical impact on the environment since it would not include any changes to the existing land use or a physical degradation of the property and any such impacts would have already been previously analyzed under CEQA as part of Tracts 31100 and 38586.

Ordinance No. 953.1 is also exempt from CEQA pursuant to State CEQA Guidelines section 15061(b)(3) (commonsense exemption), which provides, "The activity is covered by the common-sense exemption that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA". The adoption of the ordinance is limited to the creation of a special tax ordinance to provide an alternative mechanism for financing maintenance activities involving the operation, maintenance, repair, and minor alteration of existing public or private structures, facilities, mechanical equipment, or topographical features, which were already separately analyzed previously under CEQA as part of Tracts 31100 and 38586. As a result, there is no possibility the adoption of the ordinance would not result in any reasonably foreseeable environmental effects, and any such impacts would have been previously analyzed under prior CEQA documents as part of Tracts 31100 and 38586. See the attached Notice of Exemption for additional details.

County Counsel has approved the ordinance as to form.

Impact on Residents and Businesses

The voters within the CFD have voted to authorize the special tax levied by Riverside County Ordinance No. 953.1 on real property within the CFD to provide funds for authorized maintenance and service activities. The property owners within the CFD will be favorably impacted by the levy of the special tax and the associated maintenance and service activities it funds.

ATTACHMENTS:

- Riverside County Ordinance No. 953.1
- Summary of Ordinance
- CFD 19-1M Recorded Boundary Map
- CEQA Notice of Exemption


Jacqueline Ruiz, Principal Analyst 9/3/2025


Aaron Gettis, Chief of Deputy County Counsel 8/26/2025



Peter Aldana
Riverside County
Assessor-County Clerk-Recorder
2724 Gateway Drive
Riverside, CA 92507
(951) 486-7000
www.rivcoacr.org

Receipt: 25-275070

Product	Name	Extended
FISH	CLERK FISH AND GAME FILINGS	\$50.00
	# Pages	4
	Document #	E-202500805
	Filing Type	7
	State Fee Prev Charged	false
	No Charge Clerk Fee	false
	F&G Notice of Exemption Fee	\$50.00
Total		\$50.00
Tender (On Account)		\$50.00
Account#	RCOECDEV	
Account Name	RCOECDEV - OFFICE OF ECONOMIC DEVELOPMENT-CSA/CFD	
Balance	\$50.00	
Comment	SST3582S1068	



State of California - Department of Fish and Wildlife
2025 ENVIRONMENTAL DOCUMENT FILING FEE
CASH RECEIPT
 DFW 753.5a (REV. 01/01/25) Previously DFG 753.5a

RECEIPT NUMBER:
 25-275070
 STATE CLEARINGHOUSE NUMBER (If applicable)

SEE INSTRUCTIONS ON REVERSE. TYPE OR PRINT CLEARLY.

LEAD AGENCY COUNTY OF RIVERSIDE ECONOMIC	LEAD AGENCY EMAIL MSULLIVAN@RIVCO.ORG	DATE 09/09/2025
COUNTY/STATE AGENCY OF FILING RIVERSIDE	DOCUMENT NUMBER E-202500805	

PROJECT TITLE

COUNTY OF RIVERSIDE, ECONOMIC DEVELOPMENT AGENCY (EDA) COMMUNITY FACILITIES DISTRICT (CFD) NO. 19-1M (LA VENTANA) OF THE COUNTY OF RIVERSIDE; ADOPTION OF

PROJECT APPLICANT NAME COUNTY OF RIVERSIDE ECONOMIC	PROJECT APPLICANT EMAIL MSULLIVAN@RIVCO.ORG	PHONE NUMBER (951) 955-4820
PROJECT APPLICANT ADDRESS 3450 14TH STREET,	CITY RIVERSIDE	STATE CA
		ZIP CODE 92501

PROJECT APPLICANT (Check appropriate box)

- Local Public Agency
 School District
 Other Special District
 State Agency
 Private Entity

CHECK APPLICABLE FEES:

- Environmental Impact Report (EIR) \$4,123.50 \$ _____
 Mitigated/Negative Declaration (MND)(ND) \$2,968.75 \$ _____
 Certified Regulatory Program (CRP) document - payment due directly to CDFW \$1,401.75 \$ _____
 Exempt from fee
 Notice of Exemption (attach)
 CDFW No Effect Determination (attach)
 Fee previously paid (attach previously issued cash receipt copy)
-
- Water Right Application or Petition Fee (State Water Resources Control Board only) \$850.00 \$ _____
 County documentary handling fee \$ _____ \$50.00
 Other \$ _____

PAYMENT METHOD:

- Cash Credit Check Other
 TOTAL RECEIVED \$ _____ \$50.00

SIGNATURE X <i>I Tejada</i>	AGENCY OF FILING PRINTED NAME AND TITLE Deputy Isabel Tejada
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FILED / POSTED

County of Riverside
Peter Aldana
Assessor-County Clerk-Recorder

E-202500805
09/09/2025 02:31 PM Fee: \$ 50.00
Page 1 of 4

Removed: By: Deputy

NOTICE OF EXEMPTION

July 30, 2019

Project Name: County of Riverside, Economic Development Agency (EDA) Community Facilities District (CFD) No. 19-1M (La Ventana) of the County of Riverside; Adoption of Ordinance No. 953, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within the La Ventana CFD

Project Number: ED9150090

Project Location: County of Riverside, Community Facilities District No. 19-1M (La Ventana)
(See Attached Exhibit)

Description of Project: On January 27, 2015, the Board of Supervisors revised Board Policy B-12 entitled "Land Secured Financing Districts" to include "Service and Maintenance CFDs" to fund the ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD). As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with services for lighting and maintenance services for streets, roads, parks, parkways, and open space. The special tax is levied according to a Rate and Method of Apportionment which is developed with respect to the specific features of the particular development within the District and which is approved by the eligible voters and later adopted by ordinance. The special tax levy is annually placed on the tax roll for each Assessor Parcel Number noted in the CFD Boundary Map. La Ventana 242, LLC is the Developer of Tract Map No. 31100 (Developer) and requested that the County form a CFD to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 19-1M (La Ventana) will encompass the entire Tract Map No. 31100 which is projected to include 221 assessable single family dwelling units. On May 7, 2019, the Board of Supervisors adopted Resolution 2019-070, a resolution of intention, as the initial step for forming the CFD and declaring the Board's intention to levy a special tax to fund the of Intention to establish a CFD for La Ventana in order to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance and service activities.

On June 11, 2019, per agenda item 19.2, the Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2019-112, the resolution of formation of the CFD, authorizing the levy of a special tax within the CFD to pay for on-going maintenance services, calling a special election to submit to the respective qualified voters the question of levying such special tax, and establishing an appropriations limit for the CFD; and designating the election official for such matters.

On July 23, 2019, per 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.

09/09/2025 Item 3.18

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|-----------------------|------------------------|-------------------------------|-----------------------|
| Administration | Housing | Economic Development | Parking |
| Aviation | Housing Authority | Edward-Dean Museum | Project Management |
| Business Intelligence | Information Technology | Environmental Planning | Purchasing Group |
| Cultural Services | Maintenance | Fair & National Date Festival | Real Property |
| Community Services | Marketing | Foreign Trade | Redevelopment Agency |
| Custodial | | Graffiti Abatement | Workforce Development |

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The Board of Supervisors is now proposing to formally adopt Riverside County Ordinance No. 953 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters. Riverside County Ordinance No. 953, which authorizes the levy of a special tax within the La Ventana CFD to fund services for maintenance and service activities, is identified as the proposed project under the California Environmental Quality Act (CEQA). The Ordinance includes the creation of a funding mechanism to provide maintenance and service activities within the CFD. No expansion of an existing use will occur. No additional direct or indirect physical environmental impacts are anticipated from the provision of maintenance services identified in the Riverside County Ordinance No. 953.

Name of Public Agency Approving Project: County of Riverside, Economic Development Agency

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

Exempt Status: Not a project as defined in California Environmental Quality Act (CEQA) Section 21065 and State CEQA Guidelines Section 15378; Section 15301, Existing Facilities Exemption; Section 15061(b) (3), General Rule or “Common Sense” Exemption. Codified under Public Resources Code Division 13, Chapter 2.5, Section 21065, and California Code of Regulations Title 14, Articles 5, 19, and 20, Sections 15061, 15301, and 15378.


Reasons Why Project is Exempt: The direct effects of the adoption of the Ordinance to levy a special tax within the La Ventana CFD would not constitute a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378. Section 15378 (b) provides a list of five activities that are not considered a project under CEQA. The proposed Ordinance would qualify under two conditions identified in Section 15378 (b): (4) the creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant impact on the environment and (5) organizational or administrative activity of the government that will not result in direct or indirect physical changes to the environment. The adoption of the Ordinance by the Board satisfies these conditions as the Ordinance would provide a funding mechanism to provide ongoing maintenance of existing buildings that would not result in direct or indirect physical changes to the environment. Based on the above conditions, the adoption of the Ordinance is not a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378. The indirect effects of the adoption of the Ordinance which would result in continued maintenance activities within the La Ventana CFD are categorically exempt from the provisions of CEQA specifically by the State CEQA Guidelines as identified below. The project will not result in any specific or general exceptions to the use of the categorical exemption as detailed under State CEQA Guidelines Section 15300.2. The project will not cause an impact to an environmental resource of hazardous or critical concern nor would the project include a reasonable possibility of having a significant effect on the environment due to unusual circumstances. The project would not result in impacts to scenic highways, hazardous waste sites, historic resources, or other sensitive natural environments, or have a cumulative effect to the environment. No significant environmental impacts are anticipated to occur with the provision of services to maintain the La Ventana CFD.

- **Section 15301 – Class 1 Existing Facilities Exemption:** This categorical exemption includes the operation, repair, maintenance, leasing, or minor alteration of existing public or private structures or facilities, provided the exemption only involves negligible or no expansion of the site’s use. The development on the site was previously reviewed under CEQA which evaluated the effects of the development of single-family homes within Tract 31100, which is La Ventana CFD and subsequently approved. This approved development represents the environmental baseline and existing conditions under CEQA, as it is a dependent condition for the project, as proposed, to occur. The project is limited to the maintenance of the approved development within the La Ventana CFD. The maintenance within the La Ventana CFD is consistent within the activities permitted under Section 15301 and would ensure that the area does not physically deteriorate and potentially result in blight. The continued maintenance would not require any expansion of public services and facilities beyond what was approved for development; therefore, the project is exempt as it meets the scope and intent of the Class 1 Exemption identified in Section 15301, Article 19, Categorical Exemptions of the CEQA Guidelines.

- **Section 15061 (b) (3) – “Common Sense” Exemption:** In accordance with CEQA, the use of the Common Sense Exemption is based on the “general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment.” State CEQA Guidelines, Section 15061(b) (3). The use of this exemption is appropriate if “it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment.” *Ibid*. This determination is an issue of fact and if sufficient evidence exists in the record that the activity cannot have a significant effect on the environment, then the exemption applies and no further evaluation under CEQA is required. See *No Oil, Inc. v. City of Los Angeles* (1974) 13 Cal. 3d 68. The ruling in this case stated that if a project falls within a category exempt by administrative regulation or 'it can be seen with certainty that the activity in question will not have a significant effect on the environment', no further agency evaluation is required. With certainty, there is no possibility that the project may have a significant effect on the environment. The adoption of the Ordinance and creation of funding to provide continued maintenance of the La Ventana CFD will not result in any direct or indirect physical environmental impacts. The use and operation of the La Ventana CFD will be substantially similar to the existing use and the ongoing maintenance will not create any new environmental impacts to the environment. No alterations and no impacts beyond the ongoing, existing use of the La Ventana CFD would occur. Therefore, in no way, would the project as proposed have the potential to cause a significant environmental impact and the project is exempt from further CEQA analysis.

Based upon the identified exemptions above, the County of Riverside, Economic Development Agency hereby concludes that no physical environmental impacts are anticipated to occur and the project as proposed is exempt under CEQA. No further environmental analysis is warranted.

Signed: _____



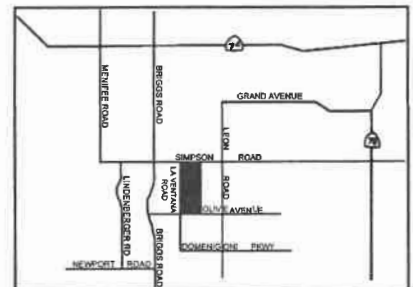
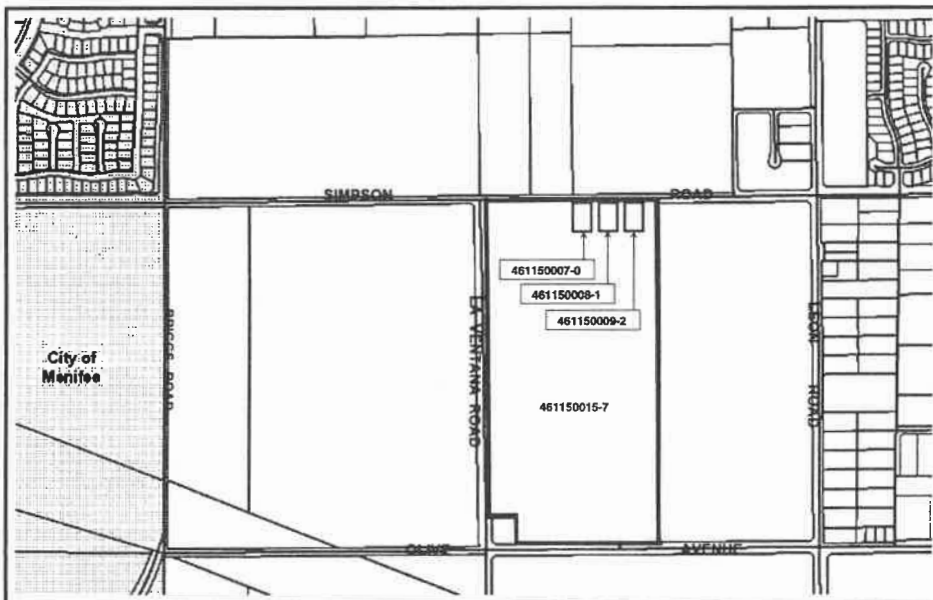
Date: _____

7/31/19

Mike Sullivan, Senior Environmental Planner
County of Riverside, Economic Development Agency

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.
Yvonne Williams, Deputy
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
Yvonne Williams, Deputy
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 02 OF MAPS OF
ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 07
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 *Peter Aldana*

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.

Prepared By:
COUNTY OF RIVERSIDE
EDA, CCSD
3403 Tenth Street, Ste. 400 Riverside, CA 92501
951-955-8916 Phone

1 establishment of the District, the furnishing of the Services, and the proposed levy of an annual special tax
2 were heard. Written protests, if any, were received, and a full and fair hearing was held.

3 c. Subsequent to said public hearing, the Board of Supervisors adopted Resolution No.
4 2025-128 (the "Resolution of Formation"), establishing the District, authorizing the levy of a special tax to
5 Improvement Area B within the District to fund the Services, subject to voter approval, maintaining an
6 annual appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special
7 election for the District for July 29, 2025 on the propositions to levy a special within the District and to
8 maintain an appropriations limit for the District.

9 d. Pursuant to the terms of the Resolution of Formation and the provisions of the Act,
10 said special election was held on July 29, 2025. Each of the propositions was approved by more than two-
11 thirds of the votes cast at said special election.

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

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

16 Section 3. AUTHORITY. This ordinance is adopted pursuant to Sections 53328 and
17 53340 of the California Government Code, which authorizes counties to adopt ordinances to levy special
18 taxes at the rate and in accordance with the method of apportionment specified in the resolution of formation
19 of the community facilities district.

20 Section 4. LEVY OF SPECIAL TAXES.

21 a. By the passage of this Ordinance, the Board of Supervisors hereby authorizes and
22 levies special taxes within the District pursuant to Sections 53328 and 53340 of the Government Code, at
23 the amended rate and in accordance with the Amended and Restated Method of Apportionment (the "Rate
24 and Method") set forth in the Resolution Amending the Rate and Method of Apportionment of Special Tax
25 and attached as Exhibit A hereto and made a part hereof. The special taxes are hereby levied commencing
26 in the fiscal year 2025-2026 and in each fiscal year thereafter for the period necessary to satisfy the Special
27 Tax Requirement (as defined in the Rate and Method) and until action is taken by the Board of Supervisors,
28 acting as the Legislative Body of the District, to dissolve the District.

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

5 c. All of the collections of the special tax shall be used as provided for in the Act, the
6 Rate and Method and the Resolution Amending the Rate and Method of Apportionment of Special Tax,
7 including, but not limited to, to fund, pay for, and finance landscaping, street and pedestal lighting, traffic
8 signals, and drainage services and to pay expenses incidental thereto, so long as the special taxes are needed
9 to fund such services; to replenish the reserve fund for the District; to pay the costs of administering the
10 District, and to pay the costs of collecting and administering the special tax.

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

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

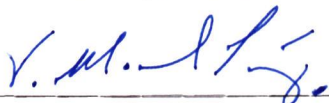
26 Section 5. EXEMPTIONS. Properties or entities of the state, federal or other local
27 governments shall be exempt from any levy of the special taxes, to the extent set forth in the Amended and
28

1 Restated Rate and Method of Apportionment. In no event shall the special taxes be levied on any parcel
2 within the District in excess of the maximum tax specified in the Rate and Method.

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

7 Section 2. EFFECTIVE DATE. This ordinance relating to the levy and collection of
8 special taxes in the District shall take effect immediately upon its passage in accordance with the provisions
9 of Section 25123(c) of the Government Code. The Chair of the Board of Supervisors shall sign this
10 ordinance, and the Clerk of the Board of Supervisors shall attest to the Chair’s signature and then cause a
11 summary of the same to be published within 15 days after its passage at least once in *The Press-Enterprise*,
12 a newspaper of general circulation published and circulated in the area of the District.

13
14 BOARD OF SUPERVISORS OF THE COUNTY
15 OF RIVERSIDE, STATE OF CALIFORNIA

16 By:  _____

17 Chair of the Board of Supervisors
18 V. Manuel Perez

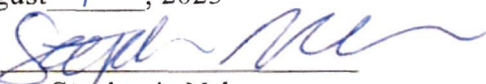
18 ATTEST:
19 KIMBERLY RECTOR
20 CLERK OF THE BOARD:

21 By:  _____
22 Deputy

23 (SEAL)

24 APPROVED AS TO FORM:

25 August 11, 2025

26 By:  _____
27 Stephanie Nelson
28 Deputy County Counsel

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STATE OF CALIFORNIA)
)
COUNTY OF RIVERSIDE) ss

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said county held on September 9, 2025, the foregoing ordinance consisting of 7 Sections was adopted by the following vote:

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

DATE: September 9, 2025

KIMBERLY A. RECTOR
Clerk of the Board

BY: _____
 Deputy

SEAL

EXHIBIT A
RESOLUTION OF FORMATION

(See Attached)

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;

BY:  DATE: 7/19/25
 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.

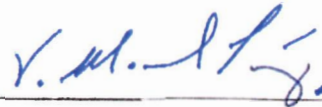
18 **Section 17.** If two-thirds (2/3) of the votes cast within the Community Facilities District upon
19 the question of levying the amended special tax are in favor of the levy of that tax, as determined by the
20 Board of Supervisors after the canvass of the returns of such election, the Legislative 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 V. Manuel Perez
13 Chair of the Board of Supervisors

14 ATTEST:

15 Kimberley A. Rector

16 Clerk to the Board of Supervisors

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 **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.

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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.

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County of Riverside - Clerk of the Board
PO Box 1147
Riverside, California 92502

Account Number: 5209148
Ad Order Number: 0011753724
Customer's Reference/PO Number:
Publication: The Press-Enterprise
Publication Dates: 09/04/2025
Total Amount: \$852.03
Payment Amount: \$0.00
Amount Due: \$852.03
Notice ID: I7u8m1OwZ7Ink4FOF4kQ
Invoice Text:

BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA NOTICE IS HEREBY GIVEN that a public meeting will be held before the Board of Supervisors of Riverside County, California, on the 1st Floor Board Chambers, County Administrative Center, 4080 Lemon Street, Riverside, on Tuesday, September 9, 2025 at 9:30 A.M. or as soon as possible thereafter, to consider adoption of the following Ordinance: SUMMARY OF ORDINANCE NO. 953.1 AN ORDINANCE OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 19-1M (LA VENTANA) OF THE COUNTY OF RIVERSIDE This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 953.1 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501. Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), June 10, 2025, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2025-127, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 19-1M (La Ventana) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance of landscaping, lighting, traffic signal, drainage, park maintenance, fencing, entry monuments, and graffiti abatement (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the

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9/9/25
3.18

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County of Riverside - Clerk of the Board
PO Box 1147
Riverside, California 92502

Publication: The Press-Enterprise

PROOF OF PUBLICATION OF

Ad Desc: 0011753724

FILE NO. 0011753724

PROOF OF PUBLICATION

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

09/04/2025

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

Date: September 4, 2025.

At: Riverside, California



Signature

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

NOTICE IS HEREBY GIVEN that a public meeting will be held before the Board of Supervisors of Riverside County, California, on the 1st Floor Board Chambers, County Administrative Center, 4080 Lemon Street, Riverside, on **Tuesday, September 9, 2025 at 9:30 A.M.** or as soon as possible thereafter, to consider adoption of the following Ordinance:

SUMMARY OF ORDINANCE NO. 953.1 AN ORDINANCE OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 19-1M (LA VENTANA) OF THE COUNTY OF RIVERSIDE

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 953.1 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), June 10, 2025, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2025-127, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 19-1M (La Ventana) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance of landscaping, lighting, traffic signal, drainage, park maintenance, fencing, entry monuments, and graffiti abatement (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 953.1 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on July 29, 2025, regarding the proposed levy of special taxes. Ordinance No. 953.1 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed

to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and fund the cost of collecting and administering the special tax. Ordinance No. 953.1 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary ad valorem taxes and that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 953.1 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 953.1. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 953.1 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

Alternative formats available upon request to individuals with disabilities. If you require reasonable accommodation, please contact Clerk of the Board at (951) 955-1069.

Please send all written correspondence to: Clerk of the Board, 4080 Lemon Street, 1st Floor, Post Office Box 1147, Riverside, CA 92502-1147 or email cob@rivco.org

Dated: August 28, 2025
Kimberly Rector, Clerk of the Board
By: Naomi Sicra, Clerk of the Board Assistant
The Press-Enterprise
Published: 9/4/25

SUMMARY OF ORDINANCE NO. 953.1
AN ORDINANCE OF THE COUNTY OF RIVERSIDE
AUTHORIZING THE AMENDMENT OF ORDINANCE 953, LEVY OF A SPECIAL TAX
WITHIN COMMUNITY FACILITIES DISTRICT NO. 19-1M (LA VENTANA) OF THE
COUNTY OF RIVERSIDE

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 953.1 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (.the “Government Code”), June 10, 2025, the Board of Supervisors (the “Board of Supervisors”) of the County of Riverside adopted Resolution No. 2025-127 stating its intention to amend Community Facilities District No. 19-1M (La Ventana) of the County of Riverside (the “District”), and to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance of landscaping, street and pedestal lighting, traffic signals, and drainage (the “Services”) and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 953.1 authorizes the levy of special taxes within the District at the amended rate and in accordance with the method of apportionment approved by the voters at an election held on July 29, 2025, regarding the proposed levy of special taxes. Ordinance No 953.1 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and fund the cost of collecting and administering the special tax. Ordinance No. 953.1 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary *ad valorem* taxes and that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes. The Amended and Restated Rate and Method of Apportionment of the special tax authorized by Ordinance No. 953.1 is the rate and method approved by voters within the District and as further reflected in Exhibit A “Amended and Restated Rate and Method of Apportionment” to Ordinance No. 953.1. A complete copy of Exhibit A “Amended and Restated Rate and Method” is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 953.1 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

SCH Number 2025090355

From Thomas Hubbard <THOMAS.HUBBARD@lci.ca.gov>

Date Tue 9/9/2025 1:23 PM

To Mayo, Whitney <WMayo@Rivco.org>

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Thank you,



Thomas Hubbard | *he/him*

Jr. CEQA Analyst

Governor's Office of Land Use and Climate Innovation

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2025090355 - NOE - County of Riverside, Economic Development Agency (EDA) Community Facilities District (CFD) No. 19-IM (La Ventana) of the County of Riverside; Adoption of Ordina

Riverside County

Created - 9/9/2025 | Submitted - 9/9/2025 | Posted - 9/9/2025 | Received - 9/9/2025 | Published - 9/9/2025

Whitney N Mayo

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Public Agency

Riverside County

Document Type

Notice of Exemption

Document Status

Published

Title

County of Riverside, Economic Development Agency (EDA) Community Facilities District (CFD) No. 19-IM (La Ventana) of the County of Riverside; Adoption of Ordina

Document Description

On January 27, 2015, the Board of Supervisors revised Board Policy B-12 entitled "Land Secured Financing Districts" to include "Service and Maintenance CFDs" to fund the ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD). As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with services for lighting and maintenance services for streets, roads, parks, parkways, and open space. The special tax is levied according to a Rate and Method of Apportionment which is developed with respect to the specific features of the particular development within the District and which is approved by the eligible voters and later adopted by ordinance. The special tax levy is annually placed on the tax roll for each Assessor Parcel Number noted in the CFD Boundary Map. La Ventana 242, LLC is the Developer of Tract Map No. 31100 (Developer) and requested that the County form a CFD to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 19-21 (La Ventana) will encompass the entire Tract Map No. 31100 which is projected to include 221 assessable single family dwelling units. On May 7, 2019, the Board of Supervisors adopted Resolution 2019-070, a resolution of intention, as the initial step for forming the CFD and declaring the Board's intention to levy a special tax to fund the of Intention to establish a CFD for La Ventana in order to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance and service activities.

On June 11, 2019, per agenda item 19.2, the Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the special tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2019-112, the resolution of formation of the CFD, authorizing the levy of a special tax within the CFD to pay for on-going maintenance services, calling a special election to submit to the respective qualified voters the question of levying such special tax, and establishing an appropriations limit for the CFD; and designating the election official for such matters.

On July 23, 2019, per 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.

The Board of Supervisors is now proposing to formally adopt Riverside County Ordinance No. 953 authorizing the levy of the special tax pursuant to the Rate and Method of Apportionment approved by the voters. Riverside County Ordinance No. 953, which authorizes the levy of a special tax within the La Ventana CFD to fund services for maintenance and service activities, is identified as the proposed project under the California Environmental Quality Act (CEQA). The Ordinance includes the creation of a funding mechanism to provide maintenance and service activities within the CFD. No expansion of an existing use will occur. No additional direct or indirect physical environmental impacts are anticipated from the provision of maintenance services identified in the Riverside County Ordinance No. 953.

Attachments (Upload Project Documents)

3.18 - NOE - La Ventana CFD Ordinance No. 953.pdf

Contacts

County of Riverside Facilities Management - *Mike Sullivan*

3450 14th Street
Riverside, CA 92501
Phone : (951) 955-4820
msullivan@rivco.org

Regions

Southern California

Counties

Riverside

Cities

unincorporated Winchester area of Riverside County

Location Details**Other Location Info**

County of Riverside, Community Facilities District No. 19-IM (La Ventana)

The Community Facilities District (CFD) for the La Ventana development is located in the unincorporated area of Riverside County, California, specifically east of La Ventana Road, west of Leon Road, north of Olive Avenue, and south of Simpson Road. This area is part of the Winchester Specific Plan and is northeast of Murrieta and Temecula, adjacent to Menifee and the French Valley area.

Notice of Exemption**Exempt Status**

Categorical Exemption

Type, Section Number or Code Number

15301

Reasons why project is exempt

The direct effects of the adoption of the Ordinance to levy a special tax within the La Ventana CFD would not constitute a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378. Section 15378 (b) provides a list of five activities that are not considered a project under CEQA. The proposed Ordinance would qualify under two conditions identified in Section 15378 (b): (4) the creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant impact on the environment and (5) organizational or administrative activity of the government that will not result in direct or indirect physical changes to the environment. The adoption of the Ordinance by the Board satisfies these conditions as the Ordinance would provide a funding mechanism to provide ongoing maintenance of existing buildings that would not result in direct or indirect physical changes to the environment. Based on the above conditions, the adoption of the Ordinance is not a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378. The indirect effects of the adoption of the Ordinance which would result in continued maintenance activities within the La Ventana CFD are categorically exempt from the provisions of CEQA specifically by the State CEQA Guidelines as identified below. The project will not result in any specific or general exceptions to the use of the categorical exemption as detailed under State CEQA Guidelines Section 15300.2. The project will not cause an impact to an environmental resource of hazardous or critical concern nor would the project include a reasonable possibility of having a significant effect on the environment due to unusual circumstances. The project would not result in impacts to scenic highways, hazardous waste sites, historic resources, or other sensitive natural environments, or have a cumulative effect to the environment. No significant environmental impacts are anticipated to occur with the provision of services to maintain the La Ventana CFD.

This categorical exemption includes the operation, repair, maintenance, leasing, or minor alteration of existing public or private structures or facilities, provided the exemption only involves negligible or no expansion of the site's use. The development on the site was previously reviewed under CEQA which evaluated the effects of the development of single-family homes within Tract 31100, which is La Ventana CFD and subsequently approved. This approved development represents the environmental baseline and existing conditions under CEQA, as it is a dependent condition for the project, as proposed, to occur. The project is limited to the maintenance of the approved development within the La Ventana CFD. The maintenance within the La Ventana CFD is consistent within the activities permitted under Section 15301 and would ensure that the area does not physically deteriorate and potentially result in blight. The continued maintenance would not require any expansion of public services and facilities beyond what was approved for development; therefore, the project is exempt as it meets the scope and intent of the Class 1 Exemption identified in Section 15301, Article 19, Categorical Exemptions of the CEQA Guidelines.

Based upon the identified exemptions above, the County of Riverside, Economic Development Agency hereby concludes that no physical environmental impacts are anticipated to occur and the project as proposed is exempt under CEQA. No further environmental analysis is warranted.

Exempt Status

Other

Type, Section Number or Code Number

15061(b)(3)

Reasons why project is exempt

The direct effects of the adoption of the Ordinance to levy a special tax within the La Ventana CFD would not constitute a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378. Section 15378 (b) provides a list of five activities that are not considered a project under CEQA. The proposed Ordinance would qualify under two conditions identified in Section 15378 (b): (4) the creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant impact on the environment and (5) organizational or administrative activity of the government that will not result in direct or indirect physical changes to the environment. The adoption of the Ordinance by the Board satisfies these conditions as the Ordinance would provide a funding mechanism to provide ongoing maintenance of existing buildings that would not result in direct or indirect physical changes to the environment. Based on the above conditions, the adoption of the Ordinance is not a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378. The indirect effects of the adoption of the Ordinance which would result in continued maintenance activities within the La Ventana CFD are categorically exempt from the provisions of CEQA specifically by the State CEQA Guidelines as identified below. The project will not result in any specific or general exceptions to the use of the categorical exemption as detailed under State CEQA Guidelines Section 15300.2. The project will not cause an impact to an environmental resource of hazardous or critical concern nor would the project include a reasonable possibility of having a significant effect on the environment due to unusual circumstances. The project would not result in impacts to scenic highways, hazardous waste sites, historic resources, or other sensitive natural environments, or have a cumulative effect to the environment. No significant environmental impacts are anticipated to occur with the provision of services to maintain the La Ventana CFD.

In accordance with CEQA, the use of the Common Sense Exemption is based on the "general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment." State CEQA Guidelines, Section 15061(b) (3). The use of this exemption is appropriate if "it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment." *Id.* This determination is an issue of fact and if sufficient evidence exists in the record that the activity cannot have a significant effect on the environment, then the exemption applies and no further evaluation under CEQA is required. See *No Oil, Inc. v. City of Los Angeles* (1974) 13 Cal. 3d 68. The ruling in this case stated that if a project falls within a category exempt by administrative regulation or 'it can be seen with certainty that the activity in question will not have a significant effect on the environment', no further agency evaluation is required. With certainty, there is no possibility that the project may have a significant effect on the environment. The adoption of the Ordinance and creation of funding to provide continued maintenance of the La Ventana CFD will not result

in any direct or indirect physical environmental impacts. The use and operation of the La Ventana CFD will be substantially similar to the existing use and the ongoing maintenance will not create any new environmental impacts to the environment. No alterations and no impacts beyond the ongoing, existing use of the La Ventana CFD would occur. Therefore, in no way, would the project as proposed have the potential to cause a significant environmental impact and the project is exempt from further CEQA analysis.

Based upon the identified exemptions above, the County of Riverside, Economic Development Agency hereby concludes that no physical environmental impacts are anticipated to occur and the project as proposed is exempt under CEQA. No further environmental analysis is warranted.

County Clerk(s)

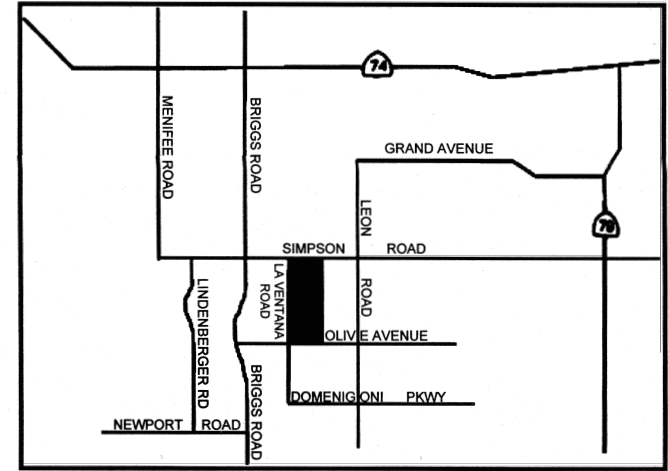
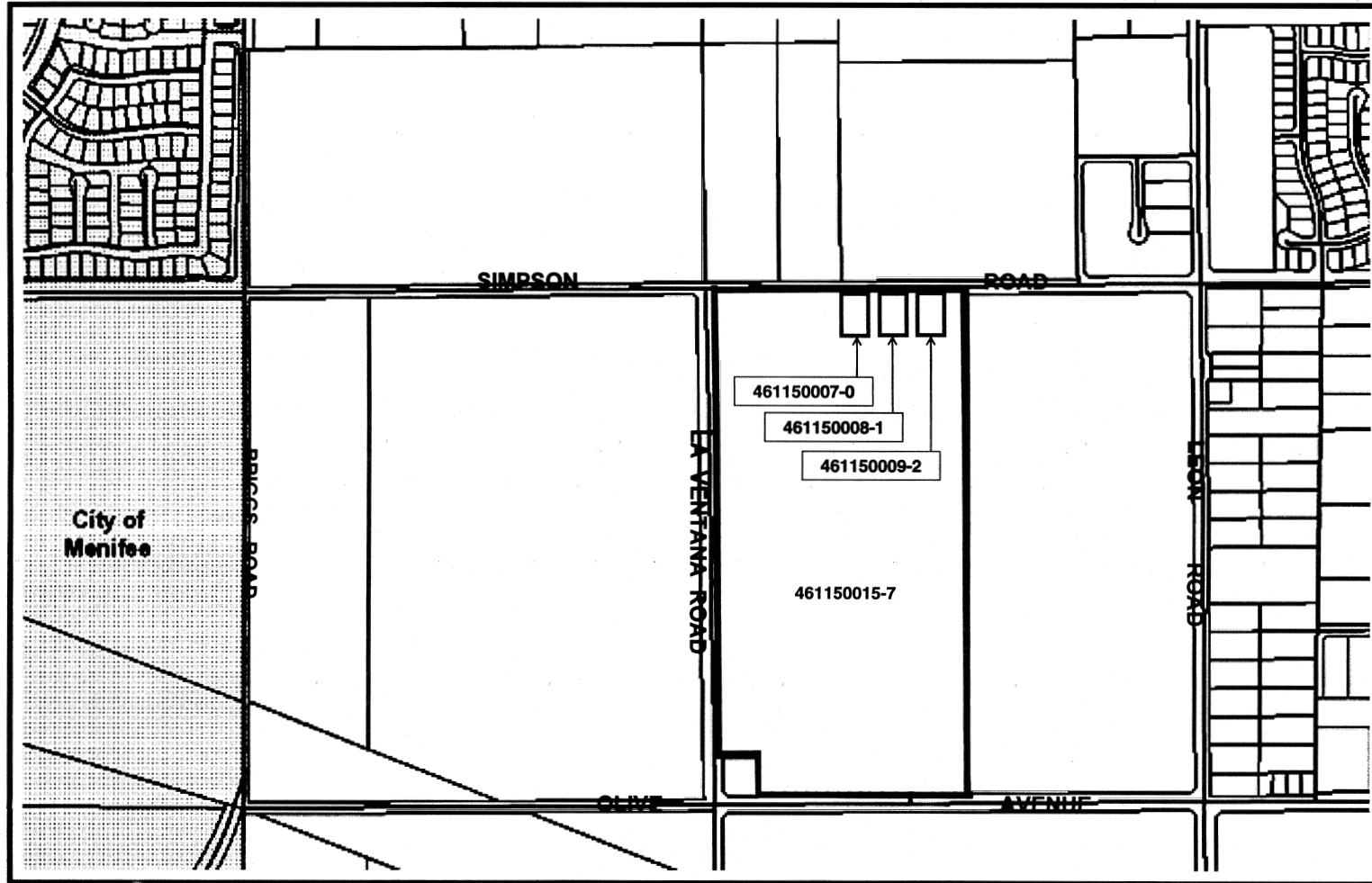
Riverside

Signature

Title

Date

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

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.

FILED IN THE OFFICE OF THE COUNTY CLERK OF RIVERSIDE,
STATE OF CALIFORNIA THIS 17th DAY OF May 2019.
Herraine Williams, Deputy
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
Peter Aldana
DEPUTY

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
Herraine Williams, Deputy
CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE

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

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County of Riverside - Clerk of the Board
PO Box 1147
Riverside, California 92502

<i>Account Number:</i>	5209148
<i>Ad Order Number:</i>	0011755302
<i>Customer's Reference/PO Number:</i>	
<i>Publication:</i>	The Press-Enterprise
<i>Publication Dates:</i>	09/18/2025
<i>Total Amount:</i>	\$788.46
<i>Payment Amount:</i>	\$0.00
<i>Amount Due:</i>	\$788.46
<i>Notice ID:</i>	twmXCObNKAk9zOSXkpfb
<i>Invoice Text:</i>	<p>BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA SUMMARY OF ORDINANCE NO. 953.1 AN ORDINANCE OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 19-1M (LA VENTANA) OF THE COUNTY OF RIVERSIDE This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 953.1 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501. Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), June 10, 2025, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2025-127, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 19-1M (La Ventana) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance of landscaping, lighting, traffic signal, drainage, park maintenance, fencing, entry monuments, and graffiti abatement (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services. Ordinance No. 953.1 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on July 29, 2025, regarding the proposed levy of special taxes. Ordinance No</p>

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3512 14 Street
Riverside, California 92501
(951) 368-9229

County of Riverside - Clerk of the Board
PO Box 1147
Riverside, California 92502

Publication: The Press-Enterprise

PROOF OF PUBLICATION OF

Ad Desc: 0011755302

FILE NO. 0011755302

PROOF OF PUBLICATION

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

09/18/2025

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

Date: September 18, 2025.

At: Riverside, California



Signature

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

SUMMARY OF ORDINANCE NO. 953.1

AN ORDINANCE OF THE
COUNTY OF RIVERSIDE
AUTHORIZING THE LEVY
OF A SPECIAL TAX WITHIN
COMMUNITY FACILITIES
DISTRICT NO. 19-1M (LA
VENTANA) OF THE COUNTY
OF RIVERSIDE

This summary is presented pursuant to California Government Code Section 25124(b). A certified copy of the full text of Ordinance No. 953.1 may be examined at the Office of the Clerk of the Board of Supervisors of the County of Riverside, located at 4080 Lemon Street 1st Floor, Riverside, California 92501.

Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Government Code"), June 10, 2025, the Board of Supervisors (the "Board of Supervisors") of the County of Riverside adopted Resolution No. 2025-127, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 19-1M (La Ventana) of the County of Riverside (the "District"), and to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance of landscaping, lighting, traffic signal, drainage, park maintenance, fencing, entry monuments, and graffiti abatement (the "Services") and to pay expenses incidental thereto and incidental to the levy and collection of the special taxes, so long as the special taxes are needed to fund the Services.

Ordinance No. 953.1 authorizes the levy of special taxes within the District at the rate and in accordance with the method of apportionment approved by the voters at an election held on July 29, 2025, regarding the proposed levy of special taxes. Ordinance No 953.1 provides that the Board of Supervisors, as the legislative body of the District, is authorized and directed each fiscal year to determine or cause to be determined the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the District. The special tax revenues shall be used to fund, pay for, and finance the Services and shall be levied so long as special taxes are needed to fund such Services. In addition, the special tax revenue may be used to replenish a reserve fund for the District, to pay the costs of administering the District, and fund the cost of collecting and administering the special tax. Ordinance No. 953.1 provides that the special taxes may be collected on the secured property tax roll in the same manner as ordinary ad valorem taxes and

that the special taxes shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes. The rate and method of apportionment of the special tax authorized by Ordinance No. 953.1 is the rate and method approved by voters within the District and as further reflected in Exhibit A "Rate and Method" to Ordinance No. 953.1. A complete copy of Exhibit A "Rate and Method" is on file with the Clerk of the Board of Supervisors and is available for public inspection and copying in that office in accordance with the California Public Records Act, Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code. Ordinance No. 953.1 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

V. Manuel Perez, Chair of the Board

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said County, held on **September 9, 2025**, the foregoing Ordinance was adopted by said Board by the following vote:

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

Kimberly A. Rector, Clerk of the Board
By: Naomi Sicra, Clerk of the Board Assistant
The Press-Enterprise
Published: 9/18/25