

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



ITEM: 3.37
(ID # 30602)

MEETING DATE:
Tuesday, June 23, 2026

FROM : OFFICE OF ECONOMIC DEVELOPMENT

SUBJECT: OFFICE OF ECONOMIC DEVELOPMENT: Adoption of Ordinance No. 1009, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within Community Facilities District No. 26-3M (Horsethief Village), TR 37002. District 2. [\$173,568 On-going Cost; 100% CFD No. 26-3M (Horsethief Village)] (CEQA Exempt pursuant to section 15061 (b)(3) and not a project pursuant to section 15378 of the State CEQA Guidelines) (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. 1009 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;
2. Waive reading and Adopt Ordinance No. 1009, authorizing the Levy of a Special Tax within Community Facilities District No. 26-3M (Horsethief Village) of the County of Riverside;
3. Direct the Clerk of the Board to file a Notice of Exemption with the County Clerk and the State Clearinghouse pursuant to Public Resources Code section 21152; and,
4. Direct the Clerk of the Board to publish a summary and post a copy of Ordinance No. 1009 pursuant to Government Code Section 25124(b).

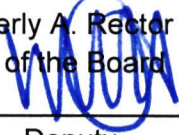
ACTION:Policy


Suzanne Holland, Director of Office of Economic Development 6/9/2026

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, seconded by Supervisor Gutierrez and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended and Ordinance 1009 is adopted with waiver of the reading.

Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez
Nays: None
Absent: None
Date: June 23, 2026
xc: OED, Recorder, State Clearinghouse, COB/MC/AB/AG/DL

Kimberly A. Rector
Clerk of the Board
By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$173,568	\$ 0	\$173,568
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: 100% CFD 26-3M (Horsethief Village)			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).

MRP HTMB, LLC, a Delaware limited liability company, are the Owners of Tract Map 37002 and have petitioned that the County of Riverside Office of Economic Development assist them in forming a CFD to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 26-3M (Horsethief Village) will encompass the entire Tract Map No. 37002, which is projected to include 226 single-family residential units, none of which are currently occupied.

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 April 28, 2026, the County of Riverside Board of Supervisors approved agenda item 3.18 and Resolution No. 2026-060, 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.

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

On June 2, 2026 (Agenda Item 13.3), the County of Riverside Board of Supervisors held a public hearing to receive public comments and conduct a majority protest hearing concerning the establishment of the CFD and the levy of the Special Tax. At the conclusion of the public hearing, the Board of Supervisors adopted Resolution No. 2026-061, 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 June 9, 2026, the Board of Supervisors adopted Resolution No. 2026-062 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. 1009 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. 1009 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 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 Tract Map 37002. As a result, the adoption of the ordinance would not result in significant physical impact on the environment since it would not include any changes to the existing land use or a physical degradation of the property and any such impacts would have already been previously analyzed under CEQA as part of Tract Map 37002.

Ordinance No. 1009 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 Tract Map 37002. 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 Tract Map 37002.

County Counsel has approved the ordinance as to form.

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

Impact on Residents and Businesses

The voters within the CFD have voted to authorize the Special Tax levied by Riverside County Ordinance No. 1009 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:

- Exhibit A: Description of Services
- Ordinance No. 1009
- CEQA Notice of Exemption
- Summary of Ordinance
- CFD 26-3M Recorded Boundary Map


Jacqueline Ruiz, Principal Analyst 6/16/2026


Aaron Gettis, Chief Deputy County Counsel 6/10/2026

1 appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election
2 for the District for June 2, 2026 on the propositions to levy a Special Tax within the District and to
3 establish an appropriations limit for the District.

4 d. Pursuant to the terms of the Resolution of Formation and the provisions of
5 the Act, said special election was held on June 2, 2026. Each of the propositions was approved by more
6 than two-thirds of the votes cast at said special election.

7 e. Pursuant to the Act, the Board of Supervisors is the *ex officio* legislative
8 body (the “Legislative Body”) of the District.

9 Section 2. PURPOSE. The purpose of this ordinance is to provide for the levy of a
10 Special Tax within the District.

11 Section 3. AUTHORITY. This ordinance is adopted pursuant to Sections 53328 and
12 53340 of the California Government Code, which authorizes counties to adopt ordinances to levy Special
13 Taxes at the rate and in accordance with the method of apportionment specified in the resolution of
14 formation of the community facilities district.

15 Section 4. LEVY OF SPECIAL TAXES.

16 a. By the passage of this Ordinance, the Board of Supervisors hereby
17 authorizes and levies Special Taxes within the District pursuant to Sections 53328 and 53340 of the
18 Government Code, at the rate and in accordance with the method of apportionment (the “Rate and
19 Method”) set forth in the Resolution of Formation and attached as Exhibit A hereto and made a part
20 hereof. The Special Taxes are hereby levied commencing in the fiscal year 2025-2026 and in each fiscal
21 year thereafter for the period necessary to satisfy the Special Tax Requirement (as defined in the Rate and
22 Method) and until action is taken by the Board of Supervisors, acting as the Legislative Body of the
23 District, to dissolve the District.

24 b. The Board of Supervisors, acting as the Legislative Body of the District, is
25 hereby authorized and directed each fiscal year to determine, or cause to be determined, the specific
26 Special Tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property
27 within the District, in the manner and as provided in the Rate and Method.
28

1 c. All of the collections of the Special Tax shall be used as provided for in the
2 Act, the Rate and Method and the Resolution of Formation, including, but not limited to, to fund, pay for,
3 and finance authorized administration, inspection, and maintenance of services described in Exhibit A
4 attached hereto, and to pay expenses incidental thereto, so long as the Special Taxes are needed to fund
5 such services; to replenish the reserve fund for the District; to pay the costs of administering the District,
6 and to pay the costs of collecting and administering the Special Tax.

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

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

22 Section 5. EXEMPTIONS. Properties or entities of the state, federal or other local
23 governments shall be exempt from any levy of the Special Taxes, to the extent set forth in the Rate and
24 Method. In no event shall the Special Taxes be levied on any parcel within the District in excess of the
25 maximum tax specified in the Rate and Method.

26 Section 6. SEVERABILITY. If for any reason any portion of this ordinance is found
27 to be invalid, or if the Special Tax is found inapplicable to any particular parcel within the District, by a
28

1 court of competent jurisdiction, the balance of this ordinance and the application of the Special Tax to the
2 remaining parcels within the District shall not be affected.

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

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

13 By: Karen S. Spiegel
14 Chair of the Board of Supervisors
15 **KAREN SPIEGEL**

15 ATTEST:

16 CLERK OF THE BOARD:

17 
18 By: _____

19 Deputy

20 (SEAL)

21
22 APPROVED AS TO FORM

23
24 By: Stephanie Nelson

25 Stephanie Nelson

26 Deputy County Counsel

27
28
JUN 23 2026 3.37

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

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 June 23, 2026, the foregoing ordinance consisting of 7 Sections was adopted by the following vote:

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

DATE: June 23, 2026

KIMBERLY A. RECTOR,
Clerk of the Board

BY:  _____
Deputy

SEAL

1 **EXHIBIT A**

2
3 **SERVICES AND INCIDENTAL EXPENSES**

4
5 **Services**

6 The services which may be funded with proceeds of the Special Tax of CFD No. 26-3M, as provided by
7 Section 53313 of the Act, will include all costs attributable to the following services:

- 8 i) Landscaping improvements that may include, but are not limited to all landscaping
9 material and facilities within the CFD. These improvements include mulch, turf,
10 ground cover, shrubs, trees, plants, irrigation and drainage system; and
- 11 ii) Street light maintenance, which includes energy charges, operation, maintenance,
12 and administration of street lighting located within the designated boundaries of the
13 CFD; and
- 14 iii) Regional Sports Facilities including maintenance and servicing of the regional
15 sports facilities within the Subzone to be operated, maintained and service may
16 include, but are not limited to, the maintenance and care of all landscaping and
17 facilities within and around the Regional Sports Facility that service a Subzone but
18 may not be located within the Subzone. This includes trees, plant material, sod,
19 irrigation systems, sidewalks, drainage facilities, weed control and other abatement,
20 signs, monuments, buildings, playgrounds, graffiti removal, fences and security as
21 needed within the CFD; and
- 22 iv) Trail maintenance that may include servicing and maintenance of vinyl fencing,
23 and concrete trails; and
- 24 v) Administration, inspection, and maintenance of all stormwater facilities and BMPs
25 to include: water quality basins, fossil filters, basin forebays, and all other
26 NPDES/WQMP/BMP related devices and structures as approved and accepted by
27 the Community Facilities District; administration includes, but is not limited to,
28 quality control and assurance of inspections and maintenance, general contract

1 management, scheduling of inspections and maintenance, and general oversight of
2 all NPDES/WQMP/BMP operations; inspection includes, but is not limited to,
3 travel time, visual inspection process and procedures for functionality, GPS
4 location recording, assurance of proper vegetation, functioning irrigation, and
5 citing operational or structural deficiencies, erosion, trash, silt and sediment build-
6 up; and maintenance includes, but is not limited to, repair or replacement of any
7 deficiencies noted during inspection, weed control and abatement, trash removal,
8 and healthy upkeep of required plant materials within the boundaries of the CFD.
9

10
11 **Incidental Expenses**

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

- 13 (i) The cost associated with the creation of the Community Facilities District, determination
14 of the amount of taxes, collection of taxes, including litigation expenses, if any, costs for
15 processing payment of taxes, or other administrative costs otherwise incurred in order to
16 carry out the authorized purposes of the Community Facilities District; and
17 (ii) Any other expenses incidental to the performance and inspection of the authorized
18 Services.
19
20
21
22
23
24
25
26
27
28



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

Receipt: 26-186207

Product	Name	Extended
FISH	CLERK FISH AND GAME FILINGS	\$50.00
	# Pages	2
	Document #	E-202600538
	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	\$150.00	
Comment	SST3781S2373	



State of California - Department of Fish and Wildlife
2026 ENVIRONMENTAL DOCUMENT FILING FEE CASH RECEIPT
 DFW 753.5a (REV. 01/01/26) Previously DFG 753.5a

RECEIPT NUMBER: 26-186207
STATE CLEARINGHOUSE NUMBER (If applicable)

SEE INSTRUCTIONS ON REVERSE. TYPE OR PRINT CLEARLY.

LEAD AGENCY COUNTY OF RIVERSIDE OFFICE OF ECONOMIC	LEAD AGENCY EMAIL MSULLIVAN@RIVCO.ORG	DATE 06/23/2026
COUNTY/STATE AGENCY OF FILING RIVERSIDE	DOCUMENT NUMBER E-202600538	

PROJECT TITLE
 OFFICE OF ECONOMIC DEVELOPMENT, COMMUNITY FACILITIES DISTRICT (CFD) NO. 26-3M
 (HORSETHIEF VILLAGE) OF THE COUNTY OF RIVERSIDE; ADOPTION OF ORDINANCE NO. 1009,

PROJECT APPLICANT NAME COUNTY OF RIVERSIDE OFFICE OF ECONOMIC	PROJECT APPLICANT EMAIL MSULLIVAN@RIVCO.ORG	PHONE NUMBER (951) 955-4820
PROJECT APPLICANT ADDRESS 3403 10TH 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:

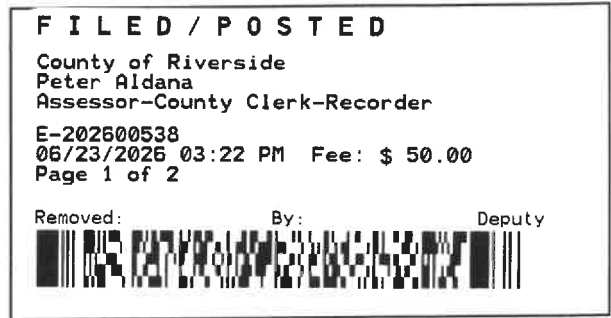
- Environmental Impact Report (EIR) \$4,227.50 \$ _____
 - Mitigated/Negative Declaration (MND)(ND) \$3,043.75 \$ _____
 - Certified Regulatory Program (CRP) document - payment due directly to CDFW \$1,437.25 \$ _____
 - Exempt from fee
 - Notice of Exemption (attach)
 - CDFW No Effect Determination (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 <i>X Isabel Tejada</i>	AGENCY OF FILING PRINTED NAME AND TITLE Deputy Isabel Tejada
-------------------------------------	-----------------------------------------------------------------

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



NOTICE OF EXEMPTION

June 3, 2026

Project Name: Office of Economic Development, Community Facilities District (CFD) No. 26-3M (Horsethief Village) of the County of Riverside; Adoption of Ordinance No. 1009, an Ordinance of the County of Riverside Authorizing the Levy of a Special Tax Within the Horsethief Village CFD

Project Number: ED99126002

Project Location: Community Facilities District No. 26-3M Horsethief Village, TR37002, County of Riverside

Description of Project: On January 27, 2015, the Board of Supervisors revised Board Policy B-12 entitled “Land Secured Financing Districts” to include “Service and Maintenance CFDs” to fund the ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements and set goals and policies concerning Community Facilities Districts (CFD). As approved by voters, a special tax is to be levied on each individual parcel located within the boundary of the CFD to fund the costs associated with ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements located within the designated boundaries of the CFD.

MRP HTMB, LLC, a Delaware limited liability company, are the Owners of Tract Map 37002 and have petitioned that the County of Riverside Office of Economic Development assist them in forming a CFD to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 26-3M (Horsethief Village) will encompass the entire Tract Map No. 37002, which is projected to include 226 single-family residential units, none of which are currently occupied.

On April 28, 2026, the County of Riverside Board of Supervisors approved Resolution No. 2026-060, 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 2, 2026, 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. 2026-061, 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 June 9, 2026, the Board of Supervisors adopted Resolution No. 2026-062 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.

Riverside County Ordinance No. 1009, which authorizes the levy of a special tax within the Horsethief Village CFD to fund services for maintenance and service activities, was reviewed and determined to be not a project under the California Environmental Quality Act (CEQA) pursuant to 15378. The Ordinance includes the creation of a funding mechanism to provide maintenance and service activities within the CFD. No additional direct or indirect physical environmental impacts are anticipated from the provision of maintenance services identified in Riverside County Ordinance No. 1009.

Name of Public Agency Approving Project: County of Riverside

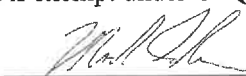
Name of Person or Agency Carrying Out Project: County of Riverside Office of Economic Development

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

Reasons Why Project is Exempt: The direct effects of the adoption of the Ordinance to levy a special tax within the Horsethief Village CFD would not constitute a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378. Section 15378 (b) provides a list of five activities that are not considered a project under CEQA. The proposed Ordinance would qualify under two conditions identified in Section 15378 (b): (4) the creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant impact on the environment and (5) organizational or administrative activity of the government that will not result in direct or indirect physical changes to the environment. The adoption of the Ordinance by the Board satisfies these conditions as the Ordinance would provide a funding mechanism to provide ongoing maintenance of existing buildings that would not result in direct or indirect physical changes to the environment. Based on the above conditions, the adoption of the Ordinance is not a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378. The adoption of the ordinance is limited to the creation of a special tax ordinance to provide an alternative mechanism for financing maintenance activities involving the operation, maintenance, repair, and minor alteration of existing public or private structures, facilities, mechanical equipment, or topographical features. Those public or private structures, facilities, mechanical equipment, or topographical features were already separately analyzed under prior CEQA documents and approved as part of Tract 37002. As a result, the adoption of the ordinance would not result in significant physical impact on the environment since it would not include any changes to the existing land use or a physical degradation of the property and any such impacts would have already been previously analyzed under CEQA as part of Tract 37002.

- **Section 15061 (b) (3) – “Common Sense” Exemption:** In accordance with CEQA, the use of the Common Sense Exemption is based on the “general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment.” State CEQA Guidelines, Section 15061(b) (3). The use of this exemption is appropriate if “it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment.” *Ibid*. This determination is an issue of fact and if sufficient evidence exists in the record that the activity cannot have a significant effect on the environment, then the exemption applies and no further evaluation under CEQA is required. See *No Oil, Inc. v. City of Los Angeles* (1974) 13 Cal. 3d 68. The ruling in this case stated that if a project falls within a category exempt by administrative regulation or ‘it can be seen with certainty that the activity in question will not have a significant effect on the environment’, no further agency evaluation is required. With certainty, there is no possibility that the project may have a significant effect on the environment. The adoption of the ordinance is limited to the creation of a special tax ordinance to provide an alternative mechanism for financing maintenance activities involving the operation, maintenance, repair, and minor alteration of public or private structures, facilities, mechanical equipment, or topographical features, which were already separately analyzed previously under CEQA as part of Tract 37002. As a result, there is no possibility the adoption of the ordinance would not result in any reasonably foreseeable environmental effects and any such impacts would have been previously analyzed under prior CEQA documents approved as part of Tract 37002. Therefore, in no way, would the project as proposed have the potential to cause a significant environmental impact and the project is exempt from further CEQA analysis.

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

Signed:  **Date:** 6-3-2026
Mike Sullivan, County of Riverside

Document Root (Read-Only)

Selected Document

2026061098 - NOE - Office of Economic Development, Community Facilities District (CFD) No. 26-3M (Horsethief Village) of the County of Riverside; Adoption of Ordinance No. 1009, a

Riverside County
 Created - 6/24/2026 | Submitted - 6/24/2026 | Posted - 6/24/2026 | Received - 6/24/2026 | Published - 6/24/2026
 Whitney N Mayo

Document Details

Public Agency
Riverside County

Document Type
Notice of Exemption

Document Status
Published

Title
Office of Economic Development, Community Facilities District (CFD) No. 26-3M (Horsethief Village) of the County of Riverside; Adoption of Ordinance No. 1009, a

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 ongoing maintenance of landscape, storm water Best Management Practices (BMP), street lighting, or other similar improvements located within the designated boundaries of the CFD.

MRP HTMB, LLC, a Delaware limited liability company, are the Owners of Tract Map 37002 and have petitioned that the County of Riverside Office of Economic Development assist them in forming a CFD to cover the costs associated with the maintenance of public improvements within the district. The boundaries of CFD No. 26-3M (Horsethief Village) will encompass the entire Tract Map No. 37002, which is projected to include 226 single-family residential units, none of which are currently occupied.

On April 28, 2026, the County of Riverside Board of Supervisors approved Resolution No. 2026-060, 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 2, 2026, 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. 2026-061, 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 June 9, 2026, the Board of Supervisors adopted Resolution No. 2026-062 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.

Riverside County Ordinance No. 1009, which authorizes the levy of a special tax within the Horsethief Village CFD to fund services for maintenance and service activities, was reviewed and determined to be not a project under the California Environmental Quality Act (CEQA) pursuant to 15378. The Ordinance includes the creation of a funding mechanism to provide maintenance and service activities within the CFD. No additional direct or indirect physical environmental impacts are anticipated from the provision of maintenance services identified in Riverside County Ordinance No. 1009.

Attachments (Upload Project Documents)

3.37 - NOE - Ordinance No. 1009, Horsethief Village CFD.pdf

Contacts

COUNTY OF RIVERSIDE OFFICE OF ECONOMIC DEVELOPMENT - *Mike Sullivan*

3403 10th street
 Riverside, CA 92501
 Phone : (951) 955-4820
 msullivan@rivco.org

Regions

Southern California

Counties

Riverside

Cities

unincorporated area of Riverside County

Location Details

Other Location Info

Community Facilities District No. 26-3M Horsethief Village, TR37002, County of Riverside

Notice of Exemption

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 Horsethief Village CFD would not constitute a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378. Section 15378 (b) provides a list of five activities that are not considered a project under CEQA. The proposed Ordinance would qualify under two conditions identified in Section 15378 (b): (4) the creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant impact on the environment and (5) organizational or administrative activity of the government that will not result in direct or indirect physical changes to the environment. The adoption of the Ordinance by the Board satisfies these conditions as the Ordinance would provide a funding mechanism to provide ongoing maintenance of existing buildings that would not result in direct or indirect physical changes to the environment. Based on the above conditions, the adoption of the Ordinance is not a project as defined by CEQA Section 21065 and State CEQA Guidelines Section 15378. The adoption of the ordinance is limited to the creation of a special tax ordinance to provide an alternative mechanism for financing maintenance activities involving the operation, maintenance, repair, and minor alteration of existing public or private structures, facilities, mechanical equipment, or topographical features. Those public or private structures, facilities, mechanical equipment, or topographical features were already separately analyzed under prior CEQA documents and approved as part of Tract 37002. As a result, the adoption of the ordinance would not result in significant physical impact on the environment since it would not include any changes to the existing land use or a physical degradation of the property and any such impacts would have already been previously analyzed under CEQA as part of Tract 37002.

In accordance with CEQA, the use of the Common Sense Exemption is based on the "general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment." State CEQA Guidelines, Section 15061(b) (3). The use of this exemption is appropriate if "it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment." Ibid. This determination is an issue of fact and if sufficient evidence exists in the record that the activity cannot have a significant effect on the environment, then the exemption applies and no further evaluation under CEQA is required. See *No Oil, Inc. v. City of Los Angeles* (1974) 13 Cal. 3d 68. The ruling in this case stated that if a project falls within a category exempt by administrative regulation or 'it can be seen with certainty that the activity in question will not have a significant effect on the environment', no further agency evaluation is required. With certainty, there is no possibility that the project may have a significant effect on the environment. The adoption of the ordinance is limited to the creation of a special tax ordinance to provide an alternative mechanism for financing maintenance activities involving the operation, maintenance, repair, and minor alteration of public or private structures, facilities, mechanical equipment, or topographical features, which were already separately analyzed previously under CEQA as part of Tract 37002. As a result, there is no possibility the adoption of the ordinance would not result in any reasonably foreseeable environmental effects and any such impacts would have been previously analyzed under prior CEQA documents approved as part of Tract 37002. Therefore, in no way, would the project as proposed have the potential to cause a significant environmental impact and the project is exempt from further CEQA analysis.

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

County Clerk(s)

Riverside

Signature

Title

Date



SCH Number 2026061098

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

Date Wed 6/24/2026 2:36 PM

To Mayo, Whitney <WMayo@Rivco.org>

CAUTION: This email originated externally from the **Riverside County** email system. **DO NOT** click links or open attachments unless you recognize the sender and know the content is safe.

Hello,

Thank you for submitting your notice through CEQA Submit. Your document has been successfully published.

To view your submission, use the following link.

<https://ceqasubmit.lci.ca.gov/Document/Index/336146/1>

Please contact the SCH with any questions at state.clearinghouse@lci.ca.gov.

Thank you,



Thomas Hubbard | *he/him/his*

Jr. CEQA Analyst

Governor's Office of Land Use & Climate Innovation

Thomas.hubbard@lci.ca.gov

Connect with us on:

[LinkedIn](#) | [Facebook](#) | [Instagram](#) | [X](#) | lci.ca.gov

****Note:** No reply, response, or information provided constitutes legal advice.

Confidentiality Notice: The information contained in this email and any attachments is for the exclusive use of the intended recipient(s) and may contain confidential and privileged information. It is the property of the California Governor's Office of Land Use and Climate Innovation. Unauthorized use, disclosure, or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you are not the intended recipient, please notify the sender immediately by return email and destroy all copies of the original message and any attachments.

SUMMARY OF ORDINANCE NO. 1009
AN ORDINANCE OF THE COUNTY OF RIVERSIDE
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES
DISTRICT NO. 26-3M (HORSETHIEF VILLAGE) 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. 1009 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”), April 28, 2026, the Board of Supervisors (the “Board of Supervisors”) of the County of Riverside adopted Resolution No. 2026-060, stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 26-3M (Horsethief Village) of the County of Riverside (the “District”), and to authorize the levy of special taxes to fund, pay for, and finance authorized maintenance of street lighting, landscaping, regional sports facility, trail maintenance, 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. 1009 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 January 27, 2026, regarding the proposed levy of special taxes. Ordinance No. 1009 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 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. 1009 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. 1009 is the rate and method approved by voters within the District and as further reflected in Exhibit A “Rate and Method” to Ordinance No. 1009. 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. 1009 takes effect immediately upon its adoption in accordance with section 25123(c) of the Government Code.

EXHIBIT A

SERVICES AND INCIDENTAL EXPENSES

Services

The services which may be funded with proceeds of the Special Tax of CFD No. 26-3M, as provided by Section 53313 of the Act, will include all costs attributable to the following services:

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

Incidental Expenses

The incidental expenses proposed to be incurred include the following:

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

COPY

99
245

PROPOSED BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 26-3M (HORSETHIEF VILLAGE)

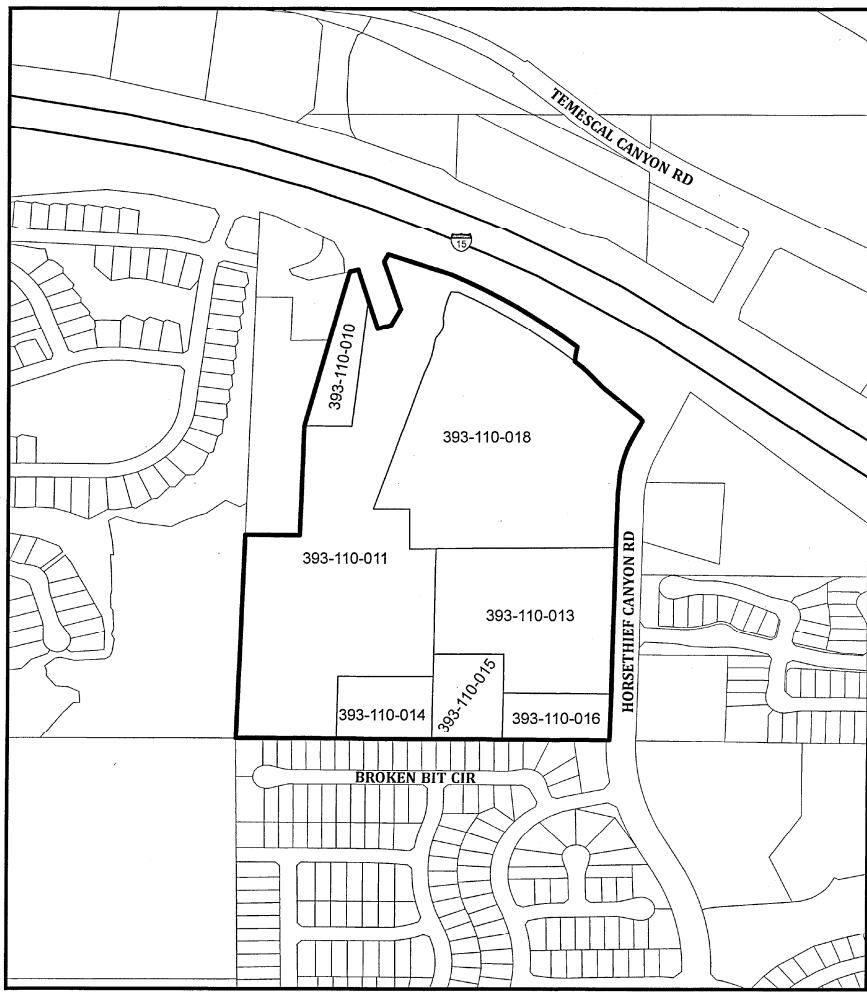
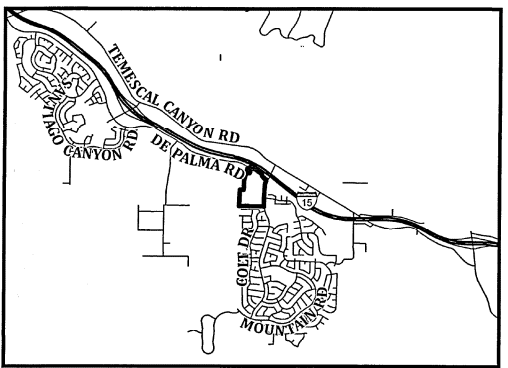
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 26-3M (HORSETHIEF VILLAGE), COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF SUPERVISORS AT A REGULAR MEETING THEREOF, HELD ON 28TH DAY OF April, 2020, BY RESOLUTION NO. 2020-000


CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA. THIS 20TH DAY OF April, 2020.


CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE





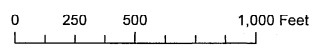
FILED THIS 30 DAY OF April, 2020 AT THE HOUR OF 2:07 O'CLOCK P.M. IN BOOK 99 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 45, IN THE OFFICE OF THE COUNTY RECORDER, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.

FEE: \$9.00 NO.: 2020-0131476
PETER ALDANA, ASSESSOR, COUNTY CLERK, RECORDER

BY: 
DEPUTY

LEGEND

-  CFD BOUNDARY
-  PARCEL LINE
- XXX-XXX-XXX ASSESSOR PARCEL NUMBER



THIS BOUNDARY MAP CORRECTLY SHOWS THE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCEL REFER TO THE COUNTY ASSESSOR MAPS FOR FISCAL YEAR 2025-26.