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

a. Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, and in accordance with Section 53311 of the California Government Code (the “Government Code”), on May 18, 2021, the Board of Supervisors (the “Board of Supervisors”) of the County of Riverside (the “County”) adopted Resolution No. 2021-139 (the “Resolution of Intention”), stating its intention to amend the Rate and Method of Apportionment of Special Tax for Community Development Fund (CFD) 20-1M (Springbrook) of the County of Riverside (the “District”), and to authorize the Board of Supervisors to fund, pay for, and finance authorized street lighting maintenance, landscape maintenance, and other services (as specified and reflected in the Resolution of Intention, the Resolution of Intention, the Rate and Method of Apportionment of Special Tax for CFD 20-1M Springbrook, and the Resolution of Intention, the Rate and Method of Apportionment of Special Tax) (the “Services”) and to pay for the Services hereto and incidental to the levy and collection of the special taxes, so long as the Services are necessary to fund the Services, and setting August 24, 2021 as the date for a public hearing on the Resolution of Intention, the Rate and Method of Apportionment of Special Tax for the District.

b. On August 24, 2021, the Board of Supervisors opened, conducted and hearing. At said public hearing, all persons desiring to be heard on all matters the levy of a special tax of the District, the furnishing of the Services, and the annual special tax were heard. Written protests, if any, were received, and a full and

e. Subsequent to said public hearing, the Board of Supervisors adopted

140 (the “Resolution of Amending the Rate and Method of Apportionment of

Special Tax”), amending the District, authorizing the levy of a special tax within the District to fund the Services, subject to voter approval, establishing an annual appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election for the District for August 24, 2021 on the propositions to levy a special tax within the District and to establish an appropriations limit for the District.

d. Pursuant to the terms of the Resolution Amending the Rate and Method of Apportionment of Special Tax and the provisions of the Act, said special election was held on August 24, 2021. Each of the propositions was approved by more than two-thirds of the votes cast at said special election.

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

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

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

Section 4. LEVY OF SPECIAL TAXES.

a. By the passage of this Ordinance, the Board of Supervisors hereby authorizes and levies special taxes within the District pursuant to Sections 53328 and 53340 of the Government Code, at the amended rate and in accordance with the Amended and Restated Method of Apportionment (the “Rate and Method”) set forth in the Resolution Amending the Rate and Method of Apportionment of Special Tax and attached as Exhibit A hereto and made a part hereof. The special taxes are hereby levied commencing in the fiscal year 2022-2023 and in each fiscal year thereafter for the period necessary to satisfy the Special Tax Requirement (as defined in the Rate and Method) and until action is taken by the Board of Supervisors, acting as the Legislative Body of the District, to dissolve the District.

1 b. The Board of Supervisors, acting as the Legislative Body of the District, is
2 hereby authorized and directed each fiscal year to determine, or cause to be determined, the specific
3 special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property
4 within the 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
6 Act, the Rate and Method and the Resolution Amending the Rate and Method of Apportionment of
7 Special Tax, including, but not limited to, to fund, pay for, and finance authorized street lighting
8 maintenance, landscape and park improvements and to pay expenses incidental thereto, so long as the
9 special taxes are needed to fund such services; to replenish the reserve fund for the District; to pay the
10 costs of administering the 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
12 the financial obligations of the District on the secured real property tax roll in the same manner as
13 ordinary *ad valorem* taxes are collected or may be collected in such other manner as set forth in the Rate
14 and Method. The special taxes shall have the same lien priority and shall be subject to the same penalties
15 and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes. The Board of
16 Supervisors, acting as the Legislative Body of the District, is hereby authorized and directed to take all
17 actions necessary in order to affect the proper billing and collection of the special tax, so that the special
18 tax shall be levied and collected in sufficient amounts and at the times necessary to satisfy the financial
19 obligations of the District in each fiscal year.

20 e. Notwithstanding the foregoing, the Board of Supervisors, acting as the
21 Legislative Body of the District, may collect, or cause to be collected, one or more installments of the
22 special taxes by means of direct billing by the District of the property owners within the District if, in the
23 judgment of the Legislative body, such means of collection will reduce the burden of administering the
24 District or is otherwise appropriate in the circumstances. In such event, the special taxes shall become
25 delinquent if not 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
28

1 and Restated Rate and Method of Apportionment. In no event shall the special taxes be levied on any
2 parcel 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
4 to be invalid, or if the special tax is found inapplicable to any particular parcel within the District, by a
5 court 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 7. 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
9 provisions of Section 25123(c) of the Government Code. The Chair of the Board of Supervisors shall
10 sign this ordinance, and the Clerk of the Board of Supervisors shall attest to the Chair's signature and then
11 cause a summary of the same to be published within 15 days after its passage at least once in *The Press-*
12 *Enterprise*, a newspaper of general circulation published and circulated in the area of the District.

13 **Adopted:** 962.1 Item 3.10 of 09/28/2021 (Eff: Immediately)

14 BOARD OF SUPERVISORS OF THE COUNTY
15 OF RIVERSIDE, STATE OF CALIFORNIA
16

17 By: _____
18 Chair of the Board of Supervisors

18 ATTEST:
19 CLERK OF THE BOARD:

20 By: _____
21 Deputy
22 (SEAL)
23
24

25 APPROVED AS TO FORM

26 September 1, 2021

27 By: _____
28 Darren Ziegler
Deputy County Counsel

AMENDED AND RESTATED

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR

COMMUNITY FACILITIES DISTRICT 20-1M (SPRINGBROOK)

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) 20-1M (Springbrook). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing in Fiscal Year 2022-2023, 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:

“Acre” or “Acreage” means the land area of a Parcel as indicated 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 or the land area calculated to the reasonable satisfaction of the Administrator using the boundaries set forth on such map or plan. 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

1 annual levy and collection of the Special Tax (whether by the County or designee thereof, or both), any
2 litigation or appeal involving the CFD, and other administrative expenses of the County or designee
3 thereof, or both, directly related to the CFD. Administrative Expenses shall also include amounts
4 estimated or advanced by the County or CFD for attorney's fees and other costs related to commencing
5 and pursuing to completion any foreclosure as a result of delinquent Special Taxes.

6
7 **“Administrator”** means an official of the County, or designee thereof, responsible for determining the
8 annual amount of the levy and collection of the Special Taxes.

9
10 **“Approved Property”** means all Parcels of Taxable Property: (i) that are included in a Final Map that
11 was recorded prior to the January 1st preceding the Fiscal Year in which the Special Tax is being levied,
12 and (ii) that have not been issued a Building Permit prior to the April 1st preceding the Fiscal Year in
13 which the Special Tax is being levied.

14
15 **“Assessor”** means the Assessor of the County.

16
17 **“Assessor's Parcel Map”** means an official map of the Assessor of the County designating Parcels by
18 Assessor's Parcel Number.

19
20 **“Assessor's Parcel Number”** means the number assigned to a lot or Parcel for purposes of
21 identification as determined from an Assessor Parcel Map or the applicable assessment roll.

22
23 **“Base Year”** means the Fiscal Year ending June 30, 2022.

24
25 **“Board”** means Riverside County Board of Supervisors, acting in its capacity as the legislative body of
26 the CFD.

1 **“Boundary Map”** means a recorded map of the CFD which indicates by a boundary line the extent of
2 the territory identified to be subject to the levy of Special Taxes.

3
4 **"Building Permit"** means the first legal document issued by a local agency giving official permission
5 for new construction. For purposes of this definition, Building Permit shall not include any subsequent
6 Building Permits issued or changed after the first issuance.

7
8 **“CFD”** means Community Facilities District 20-1M (Springbrook) of the County of Riverside.

9
10 **“Consumer Price Index”** means the cumulative percentage increase in the Consumer Price Index
11 published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the Riverside-San
12 Bernardino-Ontario Area, as it stands in March of each year over the base index as of 2021. In the event
13 this index ceases to be published, the Consumer Price Index shall be another index as determined by the
14 Administrator that is reasonably comparable to the Consumer Price Index for the Riverside-San
15 Bernardino-Ontario Area.

16
17 **“County”** means the County of Riverside, California.

18
19 **“Developed Property”** means all Parcels of Taxable Property: (i) that are included in a Final Map that
20 was recorded prior to January 1st preceding the Fiscal Year in which the Special Tax is being levied, and
21 (ii) for which a Building Permit for new construction has been issued prior to April 1st preceding the
22 Fiscal Year in which the Special Tax is being levied.

23
24 **“Dwelling Unit” or “(D/U)”** means a residential unit that is used or intended to be used as a domicile by
25 one or more persons, as determined by the Administrator.

26
27 **“Exempt Property”** means any Parcel which is exempt from Special Taxes pursuant to Section E.,
28 below.

1 **“Final Map”** means a subdivision of property by recordation of a tract map, parcel map or lot line
2 adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) or
3 recordation of a condominium plan pursuant to California Civil Code 4200 that creates individual lots for
4 which Building Permits may be issued without further subdivision.

5
6 **“Fiscal Year”** means the 12-month period starting on July 1 of any calendar year and ending the
7 following June 30.

8
9 **“Land Use Class”** means any of the classes listed in Table 1 of Section C. below.

10
11 **“Maximum Special Tax”** means for each Parcel in each Fiscal Year, the greatest amount of Special
12 Tax, determined in accordance with Section C., below, which may be levied on such Parcel in each Fiscal
13 Year.

14
15 **“Multi-family Residential Property”** means all Parcels of Residential Property that consist of a
16 building or buildings comprised of attached Dwelling Units available for rental by the general public, not
17 for sale to an end user, and under common management.

18
19 **“Non-Residential Property”** means all Parcels of Developed Property for which a Building Permit was
20 issued, permitting the construction of one or more non-residential structures.

21
22 **“Parcel”** means a lot or parcel within the CFD shown on an Assessor’s Parcel Map with an assigned
23 Assessor’s Parcel Number valid as of July 1st for the Fiscal Year for which the Special Tax is being
24 levied.

25
26 **“Property Owners Association Property”** means all Parcels which have been conveyed, dedicated to,
27 or irrevocably offered for dedication to a property owner association, including any master or sub-
28 association, prior to April 1st preceding the Fiscal Year in which the Special Tax is being levied.

1 **“Proportionately”** means for Parcels of Taxable Property that are (i) Developed Property, that the ratio
2 of the actual Special Tax levy to Maximum Special Tax is the same for all Parcels of Developed Property,
3 (ii) Approved Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the
4 same for all Parcels of Approved Property, and (iii) Undeveloped Property, Public Property or Property
5 Owners Association Property, that the ratios of the actual Special Tax levy per Acre to the Maximum
6 Special Tax per Acre is the same for all Parcels of Undeveloped Property, Public Property and Property
7 Owners Association Property.

8
9 **“Public Property”** means all Parcels which, as of April 1st preceding the Fiscal Year in which the
10 Special Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned by, dedicated
11 to, or irrevocably offered for dedication to the federal government, the State, the County, City or any
12 other public agency, provided, however, that any property leased by a public agency to a private entity
13 and subject to taxation under Section 53340.1 of the Act shall be taxed and classified according to its use;
14 or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the
15 purpose set forth in the easement.

16
17 **“Residential Property”** means all Parcels of Developed Property for which a Building Permit has been
18 issued permitting the construction of one or more residential Dwelling Units.

19
20 **“Single Family Property”** means all Parcels of Residential Property, other than Multi-family
21 Residential Property.

22
23 **“Special Tax”** means the special tax to be levied in each Fiscal Year on each Parcel of Taxable Property
24 in accordance with Section D. to fund the Special Tax Requirement.

25
26 **“Special Tax Requirement”** means for each Fiscal Year, that amount required to: (i) pay the estimated
27 cost of Special Tax Services for such Fiscal Year as determined by the County; (ii) fund the Special Tax
28 Reserve Fund in an amount equal to the lesser of (a) an amount equal to 20% of the Special Tax Reserve

Fund Requirement or (b) the amount needed to fund the Special Tax Reserve Fund up to the Special Tax Reserve Fund Requirement, (iii) pay Administrative Expenses; (iv) pay for 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 as determined by the Administrator.

“Special Tax Reserve Fund” means a fund to be used for capital replacement and maintenance costs related to the Special Tax Services.

“Special Tax Reserve Fund Requirement” means an amount up to 150% of the anticipated annual cost of Special Tax Services of \$761,852.00 for the Base Year. The Special Tax Reserve Fund Requirement shall be increased annually, commencing July 1, 2022, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the amount in effect in the previous Fiscal Year.

“Special Tax Services” means (i) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the CFD. (ii) Park and Landscaping improvements that may include, but are not limited to, turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, masonry walls or other fencing located within the designated boundaries of the Community Facilities District. (iii) Landscaping along Spring Street.

“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 Unit” means either a Dwelling Unit or an Acre, as shown in Table 1.

1 **“Undeveloped Property”** means all Parcels of Taxable Property not classified as Developed Property,
2 Approved Property, Public Property or Property Owners Association Property.

3 **B. ASSIGNMENT TO LAND USE CLASS**

4 Each Fiscal Year, commencing with Fiscal Year 2022-2023, all Parcels of Taxable Property shall be
5 classified as either Developed Property, Approved Property, Undeveloped Property, Public Property or
6 Property Owners Association Property, and subject to the levy of Special Taxes in accordance with this
7 Rate and Method of Apportionment as determined pursuant to Sections C. and D.

8 Parcels of Developed Property shall further be classified as Residential Property or Non-Residential
9 Property. Parcels of Residential Property shall further be classified as Single Family Property or Multi-
10 family Residential Property.

11 **C. MAXIMUM SPECIAL TAX RATES**

12 **1. Developed Property**

13 The Maximum Special Tax that may be levied and escalated, as explained further in Section C.1.
14 (a) below, in each Fiscal Year for each Parcel classified as Developed Property shall be
15 determined by reference to Table 1, below.

16 **TABLE 1**
17 **Maximum Special Tax Rates for Developed**
18 **Property for Fiscal Year 2021-2022**

Land Use Class	Description	Taxable Unit	Maximum Special Tax Per Taxable Unit
1	Single Family Property	D/U	\$1,183
2	Multi-family Residential Property	Acre	\$5,931
3	Non-Residential Property	Acre	\$5,931

26 (a) **Increase in the Maximum Special Tax**

27 On each July 1, following the Base Year, the Maximum Special Tax, identified in Table 1, above,
28 shall be increased annually, commencing July 1, 2022, based on the percentage increase in the

Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year.

(b) Multiple Land Use Classes

In some instances, a Parcel of Developed Property may contain more than one Land Use 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 Land Use Class located on that Parcel. For a Parcel that contains more than one Land Use Class, 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 Land Use Class shall be final.

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 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 Property.

The Maximum Special Tax for Approved Property shall be increased annually, commencing July 1, 2022, based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the corresponding Maximum Special Tax in effect in the previous Fiscal Year.

3. Undeveloped Property

For Fiscal Year 2022-2023, the Maximum Special Tax that may be levied and escalated for each Parcel classified as Undeveloped Property shall be \$5,931 per Acre.

1 The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing
2 July 1, 2022, based on the percentage increase in the Consumer Price Index with a maximum
3 annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the
4 corresponding Maximum Special Tax in effect in the previous Fiscal Year.

5 **4. Public Property and/or Property Owners Association Property**

6 The Maximum Special Tax that may be levied and escalated for each Parcel classified as Public
7 Property and/or Property Owners Association Property shall be \$0.00 per Acre. **There shall be no**
8 **levy on Public Property and/or Property Owners Association Property.**

9 **D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

10 Commencing with Fiscal Year 2022-2023 and for each following Fiscal Year, the Administrator
11 shall levy the Special Tax on all Taxable Property until the amount of Special Tax equals the
12 Special Tax Requirement in accordance with the following steps:

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

16 Second: If additional moneys are needed to satisfy the Special Tax Requirement after the first step
17 has been completed, the Special Tax shall be levied Proportionately on each Parcel of Approved
18 Property at up to 100% of the Maximum Special Tax for Approved Property.

19 Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two
20 steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of
21 Undeveloped Property at up to 100% of the applicable Maximum Special Tax for Undeveloped
22 Property.

23 Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal Year
24 against any Parcel of Residential Property for which a Certificate of Occupancy has been issued be
25 increased by more than ten percent (10%) as a result of a delinquency in the payment of the Special Tax
26 applicable to any other Parcel above the amount that would have been levied in that Fiscal Year had there
27 never been any such delinquency or default.

1 **E. EXEMPTIONS**

2 The CFD shall not levy Special Taxes on Public Property or Property Owners Association Property within
3 the CFD.

4
5 **F. MANNER OF COLLECTION**

6 The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem*
7 property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the
8 case of delinquency; provided, however, that the Administrator may directly bill the Special Tax, may
9 collect Special Taxes at a different time or in a different manner if necessary to meet the financial
10 obligations of the CFD, and provided further that the CFD may covenant to foreclose and may actually
11 foreclose on Parcels having delinquent Special Taxes as permitted by the Act.

12
13 **G. APPEALS**

14 Any taxpayer may file a written appeal of the Special Tax on his/her Parcel(s) with the Administrator,
15 provided that the appellant is current in his/her payments of Special Taxes. During pendency of an
16 appeal, all Special Taxes must be paid on or before the payment due date established when the levy was
17 made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The
18 Administrator shall review the appeal, meet with the appellant if the Administrator deems necessary, and
19 advise the appellant of its determination. If the Administrator agrees with the appellant, the Administrator
20 shall grant a credit to eliminate or reduce future Special Taxes on the appellant's Parcel(s). No refunds of
21 previously paid Special Taxes shall be made.

22
23 The Administrator shall interpret this Rate and Method of Apportionment and make determinations
24 relative to the annual levy and administration of the Special Tax and any taxpayer who appeals, as herein
25 specified.

26
27 **H. TERM OF THE SPECIAL TAX**

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