

**ORDINANCE NO. 621  
(AS AMENDED THROUGH 621.1)  
AN ORDINANCE OF THE COUNTY OF RIVERSIDE AMENDING  
ORDINANCE NO. 621 AUTHORIZING THE LEVY OF A SPECIAL TAX  
WITHIN COMMUNITY FACILITIES DISTRICT NO. 84-2 OF THE COUNTY  
OF RIVERSIDE**

WHEREAS, the Board of Supervisors of the County of Riverside, California, on December 4, 1984, adopted Resolution No. 84-501 (the "Resolution of Formation"), establishing Community Facilities District No. 84-2 of the County of Riverside (the "District") pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, (the "Act"), being Chapter 2.5 of Division 2 of Title 5 of the Government Code of the State of California; and

WHEREAS, the boundaries of the District are as depicted on the map recorded with the County Recorder in the book of maps of assessment and community facilities districts at Book 44, Pages 73-74 as Instrument No. 22588 (the "Map"); and

WHEREAS, not less than 25 percent of the registered voters residing within the District filed a written petition with the District requesting that (I) the rate and method of apportionment of the special tax, currently described in Ordinance No. 621 adopted by the Board on November 19, 1985 and approved by the qualified electors within the District at a special election held on January 8, 1985 pursuant to the Act be replaced with the rate and method (the Revised Rate and Method) attached as Exhibit B to Resolution No. 95-331 adopted by the Board on November 7, 1995, as amended by Resolution No. 95-364 adopted on December 12, 1995 (collectively, the Resolution of Consideration); and

WHEREAS, pursuant to Resolution of Consideration, the Board called a public hearing concerning the Revised Rate and Method and conducted a public hearing as required by Section 53338 of the Act after mailing and publishing public notice of the hearing as required by Section 53335 of the Act; and

WHEREAS, the Revised Rate and Method was not precluded by a majority protest pursuant to Section 53337 of the Act; and

WHEREAS, at the conclusion of the hearing, the Board determined to submit the Revised Rate and Method for approval to the registered voters within the District with such Revised Rate and Method to be implemented in the event that the District's outstanding \$8,000,000 1988 Crossover Refunding Bonds (the "1988 Bonds") were paid or legally defeased; and

WHEREAS, the Revised Rate and Method was approved by more than two -thirds of the qualified electors of the District at an election held on April 30, 1996; and

WHEREAS, the Board has previously adopted Resolution No. 96-140 on May 28, 1996 (the "Resolution of Change") certifying the results of the April

30, 1996 election and ordering the Revised Rate and Method to take effect when and if the 1988 Bonds are paid or legally defeased or the Revised Rate and Method is consented to by the owners of at least 60 percent of the aggregate principal amount of the outstanding 1988 Bonds; and

WHEREAS, the Board now desires to amend Ordinance No. 621 to authorize the levy of the special tax in the District pursuant to the Revised Rate and Method attached hereto as Exhibit A, provided that the preconditions to such levy referred to herein have been satisfied;

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 84-2 OF THE COUNTY OF RIVERSIDE DOES ORDAIN AS FOLLOWS:

**SECTION 1.** The above recitals are all true and correct.

**SECTION 2.** By the passage of this Ordinance, the Board of Supervisors amends Ordinance No. 621 adopted on November 19, 1985 to authorize the levy of a special tax at the maximum rate and in accordance with the Revised Rate and Method in Exhibit A attached hereto, but only if the 1988 Bonds are paid or legally defused or the Revised Rate and Method is consented to by the owners of at least 60 percent of the aggregate principal amount of the outstanding 1988 Bonds.

**SECTION 3.** In the event that the preconditions set forth in Section 2 have been satisfied and the special tax is to be levied pursuant to the Revised Rate and Method contained in Exhibit A hereto, the Board of Supervisors is hereby further authorized to determine, by ordinance, or by resolution if permitted by then applicable law, the specific special tax to be levied on each parcel of land in the District pursuant to the Revised Rate and Method for each fiscal year subsequent to the first year in which the preconditions to such levy set forth in Section 2 have been satisfied. The special tax to be levied shall no exceed the maximum rates set forth in Exhibit A, but the special tax may be levied at a lower rate.

**SECTION 4.** Properties or entities of the State, Federal or other local governments shall be exempt from the above referenced and approved special tax only to the extent set forth in Section E of Exhibit A hereto and otherwise shall be subject to tax consistent with the provisions of Section 53317.3 of the Act in effect as of the date of adoption of this Ordinance.

**SECTION 5.** All of the collections of the special tax authorized to be levied hereunder shall be used only as provided for in the Act and the Resolution of Formation. The special tax shall be levied only so long as needed to accomplish the purposes described in the Resolution of Formation.

**SECTION 6.** The special tax authorized to be levied hereunder shall be collected in the same manner as ordinary ad valorem taxes are collected, or may be collected in such other manner as set forth in Section G of Exhibit A hereto, and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes, as such

collection procedure may be modified by law or this Board from time to time..

**SECTION 7.** As a cumulative remedy, if debt is outstanding, the Board of Supervisors may, not later than four years after the due date of the last installment of principal thereof, order that any delinquent special tax is levied in whole or in part for payment of the debt, together with any penalties, interest and costs accruing under this Ordinance, be collected by an action brought in the superior court to foreclose the lien of such special tax.

**SECTION 8.** This Ordinance relating to the levy of the special tax shall take effect immediately upon its final passage in accordance with the provisions of Section 25123(c) of the Government Code, and this specific authorization for adoption is pursuant to the provisions of Section 53340 of the Government Code.

**SECTION 9.** The Chairman of the Board shall sign this Ordinance and the Clerk of the Board of Supervisors shall attest to the Chairman's signature and then cause the same to be published within fifteen (15) days after its passage at least once in The Press-Enterprise, a newspaper of general circulation published and circulated in the County.

**Adopted:** 621 Item 3.9 of 11/19/1985 (Eff: 12/19/1985)

**Amended:** 621.1 Item 14.1 of 02/02/1999 (Eff: 03/04/1999)

**EXHIBIT 1, Attached-Map**

**EXHIBIT "A"**  
**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR  
COMMUNITY FACILITIES DISTRICT NO. 84-2 (LAKEHILLS) OF THE  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

A special tax (the Special Tax) shall be applicable to each Parcel (defined below) located within the boundaries of Community Facilities District No. 84-2 (Lakehills) of the County of Riverside (herein the District). The amount of Special Tax to be collected in any Fiscal Year (defined below) from a Parcel shall be determined by the Board of Supervisors for the County of Riverside, acting in its capacity as the legislative body of the District (the Board), by applying the appropriate tax rate as set forth in Sections B and C below. All of the property in the District, 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:

**“Administrator”** means the Chief Administrative Officer of the County, or his/her designee.

**“Alternate Maximum Special Tax”** means the amount of tax set forth in Exhibit 2 applicable to each Parcel, as determined pursuant to Section C below.

**“Assessor’s Parcel Map”** means an official map of the Assessor of the County of Riverside designating parcels by Assessor’s Parcel Number.

**“Assigned Special Tax Rate”** means the rate of Special Tax per residential lot and nonresidential Net Taxable Acre as specified in Table 1 below.

**“Fiscal Year”** means the period starting on July 1 of any calendar year and ending the following June 30.

**“Land Use Class”** means any of the categories listed in Table 1 hereto to which a parcel is assigned consistent with the map attached hereto as Exhibit 1.

**“Maximum Special tax”** means the maximum Special Tax, determined in accordance with Section C below, that can be levied by the Board in any Fiscal Year on a Parcel.

**“Net Taxable Square Foot or Net Taxable Acre”** means a square foot or acre of land as calculated from the current applicable Assessor’s Parcel Map, exclusive of property exempted by the law or the provisions of Section E below from the Special Tax.

**“Parcel”** means a lot or parcel shown on the then current applicable Assessor’s Parcel Map(s) with an assigned Parcel Number that is not exempt pursuant to Section E.

**“Special Tax Requirement”** means that amount required in any Fiscal Year to pay (1) debt service on all bonded indebtedness incurred by the District for the benefit of the District, (2) any amounts required, to the extent permitted in the Maximum Special Tax, to create, maintain or replenish any reserve fund(s) established in association with bonds issued and sold for the benefit of the District, (3) costs incurred by the District in the annual levy and collection of the Special Tax, and (4) the administration costs of the District.

**“Special Tax(es)”** means the Special Tax to be levied in each Fiscal Year on each Parcel subject to the Special Tax to fund the Special Tax Requirement.

## **B. ASSIGNMENT OF LAND USE CLASS**

Each of the Parcels within the District shall be assigned to one of the five Land Use Classes shown on Table 1; assignment to a Land Use Class shall be determined by reference to the map and tables attached hereto as Exhibit 1 and Exhibit 2, respectively. Commercial Parcels depicted on Exhibit 1 and listed on Exhibit 2 shall be assigned to Land Use Class E.

## **C. MAXIMUM SPECIAL TAX**

The Maximum Special Tax for a Parcel shall be the greater of (i) the Assigned Special Tax Rate for the applicable Land Use Class to which the Parcel has been assigned, or (ii) the Alternate Maximum Special Tax.

Alternate Maximum Special Tax:

(1) For residential Parcel that is listed as a lot on Exhibit 2 in the table entitled “Residential Property within Recorded Tract Map,” the Alternate Maximum Special Tax shall be the same dollar amount as the Assigned Special Tax Rate for that Parcel as shown in column 4 of said table.

Should one of the tracts listed in column 1 of the table entitled Residential Property within Recorded Tract Map revert to an undivided Parcel, then the resulting Parcel shall have an Alternate Maximum Special Tax that is equal to the number of lots shown in column 3 multiplied by the dollar amount shown in column 4 of said table. A tract map that reverts to an undivided Parcel is to be treated following the conversion consistent with the language in paragraph (2) below.

(2) For a non-recorded tract that is listed on Exhibit 2 in the table entitled “Residential Property within Non-Recorded Tract Map,” if the number of lots recorded within said tract is less than the number shown for said tract in columns 4 of said table, then the Alternate Maximum Special Tax for each lot recorded within said tract will be determined by dividing the number of lots recorded into the dollar amount shown in column 6 of said table as the Alternate Maximum Special Tax for each lot will be the Assigned Special Tax for that lot. If

a tract that is listed on Exhibit 2 in said table is developed for commercial purposes, the tract will assigned to Land Use Class E.

Should one of the tracts listed in column 1 of the table entitled "Residential Property within Non-Recorded Tract Map" record and then subsequently revert to an undivided Parcel, then the resulting Parcel will have an Alternate Maximum Special Tax that is equal to the dollar amount shown in column 6 of said table.

If a non-recorded tract that is listed on Exhibit 2 in the table entitled "Residential Property within Non-Recorded Tract Map" is divided into two or more Parcels and said land division does not result in the final use to be made within said tract, then the Administrator for the District will apportion the lots shown in column 4 and dollar amount shown in column 6 as the Alternate Maximum Special Tax between the resulting Parcels consistent with the provisions of this Section C and Section E, below.

(3) For a Parcel that is shown on Exhibit 2 to be developed for commercial purposes, the Alternate Maximum Special Tax shall be the same as the Assigned Special Tax. If either of the Parcels shown on Exhibit 2 to be developed for commercial purposes eventually develops as residential properties, than the Alternate Maximum Special Tax for each lot developed within said Parcel will be determined by dividing the number of lots developed into the dollar amount shown in column 4 of the table "Non-Residential Property" as the Alternate Maximum Special Tax for the Parcel.

**TABLE 1**

**ASSIGNED SPECIAL TAXES**

Land Use Class	Designation	Assigned Special Tax Rate
A	Residential	\$1,016 per lot
B	Residential	\$ 870 per lot
C	Residential	\$ 799 per lot
D	Residential	\$ 726 per lot
E	Non-Residential	\$4,977.50 per Net Taxable Acre

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

Starting in Fiscal Year 1995-96 and for each subsequent Fiscal Year, the Board shall determine the Special Tax Requirement. The Board shall levy the Special Tax as follows until the amount of the levy equals the amount of the Special Tax Requirement.

First: The Special Tax shall be levied proportionately on each Parcel, exclusive of property exempted by law or by the provisions of Section E below, up to 100 percent of the Assigned Special Tax Rate;

Second: If additional monies are needed after the first step has been completed, then the Special Tax may be levied at the Alternate Maximum Special Tax rate on each Parcel for which the Assigned Special Tax is less than the Alternate maximum Special Tax.

## **E. EXEMPTIONS**

The Board shall not levy a Special Tax on any portion of a Parcel that is shown on Exhibit 1 to be "Open Space" nor shall the Board levy a Special Tax on any Parcel that is shown on Exhibit 1 to be a "Fire Station and Church Site," provided said Parcel is developed for a fire station and church. Any portion of said Parcel that is not developed as a fire station or a church will be assigned to Land Use Class E.

Publicly owned land conveyed or irrevocably offered for dedication after formation of the District and approval of this Rate and Method of Apportionment of Special Tax, and not otherwise exempt pursuant to this Section E, shall be subject to a Special Tax pursuant to Section 53317.3 or 53315.5 of the Government Code of the State of California. Such parcels may be exempted, at the direction of the Board, if the Special Tax to be derived there from in any Fiscal Year is not needed to meet the Special Tax Requirement under Section D above.

## **F. REVIEW/APPEAL BOARD**

The CFD Special Tax Review Board established by the Board of Supervisors on November 12, 1991 shall interpret and make determinations relative to the administration of the Special Tax herein specified.

## **G. MANNER OF COLLECTION**

The special Taxes of the District shall be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that the District may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations. The Special Taxes shall be subject to the same penalties as are provided for ad valorem taxes and shall be enforced in the manner determined appropriate by the Board under the laws governing the District.

## **H. PREPAYMENT OF SPECIAL TAXES**

The Special Tax obligation for a Parcel may be prepaid in whole at any time. The special tax obligations for a Parcel may be prepaid in part but only subsequent to recordation of a final tract map and prior to the issuance of a building permit for any lot included within the final tract map for such Parcel. Any partial prepayment of Special Taxes for a Parcel must be made uniformly for all lots within a final tract map. A prepayment may be made for a Parcel only if there are no delinquent Special Taxes with respect to such Parcel at the time of prepayment. An owner of a Parcel intending to prepay the Special Tax obligation shall provide the Administrator of CFD No. 84-2 a written notice of intent to prepay, and, within 10 days of receipt of such notice, the Administrator shall notify such owner of the amount of the nonrefundable deposit needed to cover the costs to be incurred by CFD No. 84-2 in calculation the proper amount of prepayment. Within 60 days of receipt of such nonrefundable deposit, CFD No. 84-2 Shall notify such owner of the prepayment amount for such Parcel. Prepayment must be made not less than 60 days prior to any redemption date for any Bonds to be redeemed with the proceeds of such prepaid Special Taxes. The Special Taxes to be prepaid on a Parcel will equal the sum of the amounts calculated under paragraphs 1 through 4 below, less the amount calculated under paragraph 5 below:

1. Compute the applicable Bond redemption amount.

Divide the Parcel's Maximum Special Tax for the fiscal year in which the prepayment is to be made by the total Maximum Special

Taxes that may be levied in the District for such fiscal year and multiply the result times the percentage of the Maximum Special Tax to be prepaid for such Parcel. Multiply the amount computed under the previous sentence by the outstanding principal amount of bonded indebtedness of the District secured by the Special Taxes (the Bonds) to determine the principal amount of the Bonds to be paid with the proceeds of such prepayment (the Principal Prepayment).

2. Compute any applicable Bond redemption premium.

Determine what portion of the Principal Prepayment will be applied to an early redemption of bonds (the Redemption Amount). Multiply the Redemption Amount by the applicable redemption premium set forth in the documents pursuant to which the Bonds were issued (the Indenture) to determine the Bond redemption premium due on the Redemption Amount.

3. Compute the interest payable with respect to the Principal Prepayment.

Compute the interest payable on the amount of the Bonds to be paid with the Principal Prepayment to the date that Bonds are to be redeemed with such proceeds under the Indenture. Subtract from such total the amount of any Special Taxes paid and collected for such Parcel which are available to be applied toward the payment of the Principal Prepayment and the interest payable as calculated pursuant to this paragraph 3.

4. Compute the applicable administrative fees and expenses.

Compute the amount of any administrative fees and expenses of CFD No. 84-2 relating to the prepayment as determined by the County which exceed the amount of the nonrefundable deposit paid for such Parcel, including, but not limited to, the costs of computing and verifying the amount of the prepayment, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment of special taxes and the redemption of Bonds.

5. Compute the applicable reserve fund credit.

If under the terms of the Indenture the deposit of the prepaid Special Taxes will result in a transfer of surplus amounts from any reserve fund established for the Bonds under the Indenture, then the amount to be so transferred shall be treated as a reduction in the amount of Special Taxes to be prepaid on such Parcel.

The amount of any prepayment shall be verified by an independent financial consultant retained by the District who shall, prior to the acceptance of a prepayment, certify that the prepayment has been calculated in accordance with this Section H and that the Maximum Special Taxes that may be levied on the Parcels in CFD No. 84-2 for which Special Taxes have not been prepaid will be not less than 1.1 times the debt service on the Bonds which is not being paid with the proceeds of prepaid Special Taxes in each year that the Bonds will be outstanding.

**EXHIBIT 2  
ALTERNATE MAXIMUM SPECIAL TAX AND LAND USE CLASS  
ASSIGNMENT**

**NON-RESIDENTIAL PROPERTY**

1-Assessor Parcel Number	2-Land Use Class	3-Taxable Acreage	4-Alternate Maximum Special
135-451-024-1	E	1.34	\$6,669.85
140-110-004-7	E	8.62	\$42,906.05

**Residential Property within Recorded Tract Map\***

1-Tract Number	2-Land Use Class	3-Lot Numbers
Tr. 17215	D	1-34
Tr. 17291	B	131-134;164-197
Tr. 17291	C	1-130;135-163;201
Tr. 17816	C	1-52
Tr. 22664	D	1-64
Tr. 22673	D	1-113
Tr. 22673-1	D	1-33
Tr. 23139	D	2-190
Tr. 23140	C	1-43
Tr. 23140-1	C	1-58
Tr. 23140-2	C	1-72
Tr. 23140-3	C	1-77
Tr. 23157	D	1-42
Tr. 23799	D	1-46

\*As of Oct. 1, 1994

**EXHIBIT 2**

**ALTERNATE MAXIMUM SPECIAL TAX AND LAND USE CLASS  
ASSIGNMENT**

**Residential Property within Non-Recorded Tract Map**

1-Tract Number	2-Land Use Class	3-Assessor Parcel Number (APN)	4-No. of Approved Lots	5-Assigned Special Tax Rate Per Lot	6-Alternate Maximum Special Tax For Parcel (APN)
TT23156	D	140-120-002	39	\$726.00	\$28,314.00
VT23168	C	140-030-016	14	\$799.00	\$11,186.00
VT23168	C	140-030-017	25	\$799.00	\$19,975.00
VT23168	C	140-030-018	78	\$799.00	\$62,322.00
VT23168	A	140-050-016	11	\$1,016.00	\$11,176.00
VT23168	A	140-050-017	21	\$1,016.00	\$21,336.00
VT23168	A	140-050-018	13	\$1,016.00	\$13,208.00
VT23168	A	140-050-019	7	1,016.00	\$7,112.00
VT23168	C	140-050-019	6	\$799.00	\$4,794.00
VT23168	A	140-050-020	12	\$1,016.00	\$12,192.00
VT23168	C	140-050-023	4	\$799.00	\$3,196.00
VT23168	A	140-050-024	1	\$1,016.00	\$1,016.00
VT23168	C	140-050-025	10	\$799.00	\$7,990.00
VT23168	A	140-070-013	23	\$1,016.00	\$23,368.00
VT23168	A	140-070-014	13	\$1,016.00	\$13,208.00
VT23169	C	135-290-038	40	\$799.00	\$31,960.00
VT23169	A	135-290-039	1	\$1,016.00	\$1,016.00
VT23169	A	135-290-040	11	\$1,016.00	\$11,176.00
VT23169	A	135-290-041	16	\$1,016.00	\$16,256.00
VT23169	A	135-290-042	6	\$1,016.00	\$6,096.00
VT23169	A	135-290-043	9	\$1,016.00	\$9,144.00
VT23169	A	135-290-044	1	\$1,016.00	\$1,016.00
VT23169	A	135-290-045	5	\$1,016.00	\$5,080.00
VT23169	A	135-290-048	1	\$1,016.00	\$1,016.00
TT23996	C	140-030-008	19	\$799.00	\$15,181.00
VT23169	C	14-030-010	54	\$799.00	\$43,146.00
VT23169	C	140-030-011	28	\$799.00	\$22,372.00
VT23169	C	140-050-009	54	\$799.00	\$43,146.00
VT23169	C	140-050-011	32	\$799.00	\$25,568.00
VT23169	C	140-050-012	48	\$799.00	\$38,352.00