

1 c. Subsequent to said public hearing, the Board of Supervisors adopted
2 Resolution No. 2022-217 (the “Resolution of Formation”), establishing the District, authorizing the levy
3 of a special tax within the District to fund the Services, subject to voter approval, establishing an annual
4 appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election
5 for the District for November 29, 2022 on the propositions to levy a special tax within the District and to
6 establish an appropriations limit for the District.

7 d. Pursuant to the terms of the Resolution of Formation and the provisions of
8 the Act, said special election was held on November 29, 2022. Each of the propositions was approved by
9 more than two-thirds of the votes cast at said special election.

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

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

14 Section 3. AUTHORITY. This ordinance is adopted pursuant to Sections 53328 and
15 53340 of the California Government Code, which authorizes counties to adopt ordinances to levy special
16 taxes at the rate and in accordance with the method of apportionment specified in the resolution of
17 formation of the community facilities district.

18 Section 4. LEVY OF SPECIAL TAXES.

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

27 b. The Board of Supervisors, acting as the Legislative Body of the District, is
28 hereby authorized and directed each fiscal year to determine, or cause to be determined, the specific

1 special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property
2 within the District, in the manner and as provided in the Rate and Method.

3 c. All of the collections of the special tax shall be used as provided for in the
4 Act, the Rate and Method and the Resolution of Formation, including, but not limited to, to fund, pay for,
5 and finance authorized administration, inspection, and maintenance of landscaping, lighting, traffic signal
6 maintenance, drainage, trail maintenance and to pay expenses incidental thereto, so long as the special
7 taxes are needed to fund such services; to replenish the reserve fund for the District; to pay the costs of
8 administering the District, and to pay the costs of collecting and administering the special tax.

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

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

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

28

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

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

11 **Adopted:** 974 Item 3.25 of 01/10/2023 (Eff: Immediately)

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

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

EXHIBIT A
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT NO. 22-4M (NUEVO MEADOWS)
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) No. 22-4M (Nuevo Meadows) (the “CFD 22-4M”; defined below). 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 property within the CFD, unless exempted by law or by the provisions of Section E., below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

“**Accessory Dwelling Unit(s)**” means a residential unit of limited size, as defined in California Government Code Section 65852.2 that shares an Assessor’s Parcel Number with Single-Family Property.

“**Acre**” or “**Acreage**” means the land area of a Parcel as shown on the most recent Assessor’s Parcel Map, or if the land area is not shown on the Assessor’s Parcel Map, the land area shown on the applicable Final Map, condominium plan, or other recorded County map. If the preceding maps are not available, the Acreage of an Assessor’s Parcel Number may be determined utilizing GIS. The square footage of a Parcel is equal to the Acreage of such Parcel multiplied by 43,560.

1 “**Act**” means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1
2 of Division 2 of Title 5 of the Government Code of the State of California.

3
4 “**Administrative Expenses**” means all actual or reasonably estimated costs and expenses of the CFD that
5 are chargeable or allocable to carry out the duties of the Administrator of the CFD as allowed by the Act,
6 which shall include without limitation, all costs and expenses arising out of or resulting from the annual
7 levy and collection of the Special Tax (whether by the County or designee thereof, or both), any litigation
8 or appeal involving the CFD, and other administrative expenses of the County or designee thereof, or
9 both, directly related to the CFD. Administrative Expenses shall also include amounts estimated or
10 advanced by the County or CFD for attorney’s fees and other costs related to commencing and pursuing
11 to completion any foreclosure as a result of delinquent Special Taxes.

12
13 “**Administrator**” means an official of the County, or designee thereof, responsible for determining the
14 Special Tax Requirement and providing for the levy and collection of the Special Taxes.

15
16 “**Approved Property**” means all Parcels of Taxable Property: (i) that are included in a Final Map that
17 was recorded prior to the January 1st preceding the Fiscal Year in which the Special Tax is being levied,
18 and (ii) that have not been issued a Building Permit(s) prior to the April 1st preceding the Fiscal Year in
19 which the Special Tax is being levied.

20
21 “**Assessor**” means the Assessor of the County.

22
23 “**Assessor’s Parcel Map**” means an official map of the Assessor of the County designating a Parcel by an
24 Assessor’s Parcel Number.

25
26 “**Assessor’s Parcel Number**” means the number assigned to a lot or Parcel for purposes of identification
27 as determined from an Assessor Parcel Map.

28

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

3
4 **“Boundary Map”** means a recorded map of the CFD which indicates by a boundary line the extent of the
5 territory within the CFD identified to be subject to the levy of Special Taxes.

6
7 **“Building Permit(s)”** means a legal document(s) issued by a local agency that allows for new vertical
8 construction of a
9 building or buildings.

10
11 **“Certificate of Occupancy”** means a certificate of occupancy issued by the County in accordance with
12 all applicable ordinances, regulations, and rule of the County and State Law.

13
14 **“CFD” or “CFD 22-4M”** means Community Facilities District 22-4M (Nuevo Meadows) of the County
15 of Riverside.

16
17 **“Consumer Price Index”** means the cumulative percentage increase in the Consumer Price Index (CPI)
18 published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the Riverside-San
19 Bernardino-Ontario Area, as it stands in March of each year over the preceding Fiscal Year. In the event
20 this index ceases to be published, the Consumer Price Index shall be another index as determined by the
21 Administrator that is reasonably comparable to the Consumer Price Index for the Riverside-San
22 Bernardino-Ontario Area. In the event that the percentage change in the annualized CPI is negative, the
23 Special Tax shall not be decreased.

24
25 **“County”** means the County of Riverside, California.

26
27 **“Developed Property”** means for each Fiscal Year, all Parcels of Taxable Property: (i) that are included
28 in a Final Map that was recorded prior to January 1st preceding the Fiscal Year in which the Special Tax is

1 being levied, and (ii) for which a Building Permit(s) for vertical construction has been issued prior to
2 April 1st preceding the Fiscal Year in which the Special Tax is being levied.

3
4 **“Development Class”** means either Developed Property, Approved Property, Taxable Property Owner’s
5 Association Property, Taxable Public Property, or Undeveloped property.

6
7 **“Dwelling Unit(s)” or “(D/U)”** means a residential building(s) that is used or intended to be used as a
8 domicile by one or more persons, as determined by the Administrator. An Accessory Dwelling Unit shall
9 not be considered a separate Taxable Unit for purposes of calculating the Special Tax.

10
11 **“Exempt Property”** means any Parcel which is exempt from Special Taxes pursuant to Section E.,
12 below.

13
14 **“Final Map”** means a subdivision of property by recordation of a tract map, parcel map or lot line
15 adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) or
16 recordation of a condominium plan pursuant to California Civil Code 4200 that creates individual lots for
17 which Building Permit(s) may be issued without further subdivision.

18
19 **“Fiscal Year”** means the 12-month period starting on July 1 of any calendar year and ending the
20 following June 30.

21
22 **“Maximum Special Tax”** means for each Parcel in each Fiscal Year, the greatest amount of Special Tax,
23 determined in accordance with Section C., below, which may be levied on such Parcel in each Fiscal
24 Year.

25
26 **“Multi-family Residential Property”** means all Parcels of Residential Property that consist of a two or
27 more buildings comprised of attached Dwelling Units available for rental by the general public, not for
28

1 sale to an end user, and under common management. An Accessory Dwelling Unit that may be rented
2 and under common management does not qualify as Multifamily Residential Property.

3
4 **“Non-Residential Property”** means all Parcels of Developed Property for which a Building Permit(s)
5 was issued permitting the construction of one or more non-residential structures.

6
7 **“Parcel”** means a lot or parcel within the CFD shown on an Assessor’s Parcel Map with an assigned
8 Assessor’s Parcel Number valid as of July 1st for the Fiscal Year for which the Special Tax is being
9 levied.

10
11 **“Property Owner’s Association Property”** means all Parcels which have been conveyed, dedicated to,
12 or irrevocably offered for dedication to a home-owner’s association, condominium owner’s association or
13 any master or sub-association, prior to April 1st preceding the Fiscal Year in which the Special Tax is
14 being levied.

15
16 **“Proportionately”** means for each Parcel of Taxable Property that are Developed Property, Approved
17 Property, Taxable Property Owner’s Association Property, Taxable Public Property or Undeveloped
18 Property, that the ratio of the actual Special Tax levy to Maximum Special Tax is the same for all Parcels
19 assigned within each Development Class.

20
21 **“Public Property”** means all Parcels which, as of April 1st preceding the Fiscal Year in which the
22 Special Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned by, dedicated
23 to, or irrevocably offered for dedication to the federal government, the State, the County, City or any
24 other public agency, provided, however, that any property leased by a public agency to a private entity
25 and subject to taxation under Section 53340.1 of the Act shall be taxed and classified according to its use;
26 or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the
27 purpose set forth in the easement.

28

1 **“Residential Property”** means all Parcels of Developed Property for which a Building Permit(s) has
2 been issued permitting the construction of one or more residential Dwelling Units. An Accessory
3 Dwelling Unit(s) that shares a Parcel shall not be considered a separate Single-Family Property for the
4 purposes of the Special Tax.

5
6 **“Single-Family Residential Property”** means all Parcels of Residential Property, other than Multi-
7 family Residential Property.

8
9 **“Special Tax(es)”** means the amount to be levied in each Fiscal Year on each Parcel of Taxable Property
10 in accordance with Section D., below to fund the Special Tax Requirement.

11
12 **“Special Tax Requirement(s)”** means that amount required in any Fiscal Year to: (i) pay the estimated
13 cost of Special Tax Services such Fiscal Year as determined by the County; (ii) fund the Special Tax
14 Reserve Fund to the extent that the inclusion of such amount does not increase the Special Tax for
15 Undeveloped Property unless requested by the developer or the amount needed to fund the Special Tax
16 Reserve Fund up to the Special Tax Reserve Fund Requirement; (iii) pay Administrative Expenses; (iv)
17 pay any anticipated Special Tax delinquencies based on actual delinquencies from the prior Fiscal Year
18 outstanding at the time the annual Special Tax levy is determined; and (v) less a credit for funds available
19 to reduce the annual Special Tax levy at the sole discretion of the Administrator.

20
21 **“Special Tax Reserve Fund”** means an amount up to 150% of the anticipated annual cost of Special Tax
22 Services of \$185,093. The Special Tax Reserve Fund Requirement shall be increased annually,
23 commencing July 1, 2023, by the amount equal to the greater of two percent (2%) or up to the percentage
24 increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the
25 previous Fiscal Year at the sole discretion of the Administrator.

26
27
28

1 “**Special Tax Services**” means services permitted under the Mello-Roos Community Facilities Act of
2 1982 including, without limitation, those services authorized to be funded by CFD 22-4M as set forth in
3 the documents adopted by the Board at the time the CFD was formed.

4
5 “**State**” means the State of California.

6
7 “**Taxable Property**” means all Parcels within the boundary of the CFD pursuant to the Boundary Map
8 which are not exempt from the Special Tax pursuant to Section E., below.

9
10 “**Taxable Property Owner’s Association Property**” means all Parcels of Property Owner’s Association
11 Property that satisfies both of the following conditions: (i) based on reference to the maps used during the
12 formation of the district, the Parcel was not anticipated to be Property Owner’s Association Property, as
13 determined by the Administrator, and (ii) if the Parcel were to be exempt from the Special Tax because it
14 is Property Owner’s Association Property, the County has determined that there would be a reduction in
15 Special Tax revenues that would create a deficit in funding the Special Tax Requirement.

16
17 “**Taxable Public Property**” means all Parcels of Public Property that satisfies both of the following
18 conditions: (i) based on reference to the maps used during the formation of the district, the Parcel was not
19 anticipated to be Public Property, as determined by the Administrator, and (ii) if the Parcel were to be
20 exempt from the Special Tax because it is Public Property, the County has determined that there would be
21 a reduction in Special Tax revenues that would create a deficit in funding the Special Tax Requirement.

22
23 “**Taxable Unit**” means either a Dwelling Unit(s) or an Acre. An Accessory Dwelling Unit on a Parcel
24 shall not be considered a separate Taxable Unit for purposes of calculating the Special Tax.

25
26 “**Undeveloped Property**” means all Parcels of Taxable Property not classified as Developed Property,
27 Approved Property, Taxable Property Owner’s Association Property or Taxable Public Property.

28

1 **B. ASSIGNMENT TO DEVELOPMENT CLASS**

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

7
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 Residential Property
10 or Multi-family Residential Property.

11
12 **C. MAXIMUM SPECIAL TAX RATES**

13 **1. Developed Property**

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

18
19 **TABLE 1**
20 **Maximum Special Tax Rates**
21 **Developed Property**
22 **Fiscal Year 2022-2023**

23
24

Development Class	Taxable Unit	Maximum Special Tax
Single-Family Residential Property	DU	\$683
Multi-family Residential Property	Acre	\$5,432
Non-Residential Property	Acre	\$5,432

25
26
27
28

1 (a) Increase in the Maximum Special Tax

2 On each July 1, the Maximum Special Tax identified in Table 1 above, shall be increased
3 annually, commencing July 1, 2023, by the amount equal to the greater of two percent (2%) or up
4 to the percentage increase in the Consumer Price Index of the corresponding Maximum Special
5 Tax in effect in the previous Fiscal Year at the sole discretion of the Administrator.

6
7 (b) Multiple Development Classes

8 In some instances, a Parcel of Developed Property may contain more than one Development Class.
9 The Maximum Special Tax that may be levied on such Parcel shall be the sum of the Maximum
10 Special Tax that can be levied for each Development Class located on that Parcel. For a Parcel
11 that contains two or more different Development Classes, the Acreage of such Parcel shall be
12 allocated to each type of property based on the amount of Acreage designated for each land use as
13 determined by reference to the site plan approved for such Parcel. The Administrator's allocation
14 to each Development Class shall be final.

15
16 Once a Maximum Special Tax has been assigned to a Parcel of Developed Property, the Maximum
17 Special Tax shall not be reduced in future Fiscal Years regardless of changes in Development
18 Class, Square Footage, or Acreage, unless a reduction in the Maximum Special Tax is approved
19 by the Board for the entire CFD.

20
21 (c) Accessory Dwelling Unit(s)

22 Where an Accessory Dwelling Unit(s) is on the same Assessor Parcel Number as another Taxable
23 Unit, the Accessory Dwelling Unit(s) is not considered a separate Taxable Unit that will be added
24 to the calculation of the Maximum Special Tax for a Parcel.

25
26 **2. Approved Property**

27 The Maximum Special Tax for each Parcel of Approved Property shall be equal to the product of
28 the applicable Undeveloped Property Maximum Special Tax per Acre times the Acreage of such

1 Parcel; provided, however, for a Parcel of Approved Property that is expected to become Single-
2 Family Property as reasonably determined by the Administrator based on the Final Map for such
3 Parcel, the Maximum Special Tax for such Parcel of Approved Property shall be calculated
4 pursuant to Section C.1., as if such Parcel were already designated as Developed Property and
5 classified as Single-Family Property.

6
7 The Maximum Special Tax for Approved Property shall be increased annually, commencing July
8 1, 2023, by the amount equal to the greater of two percent (2%) or up to the percentage increase in
9 the Consumer Price Index of the corresponding Maximum Special Tax in effect in the previous
10 Fiscal Year. at the sole discretion of the Administrator.

11 12 **3. Taxable Property Owner's Association Property and Taxable Public Property**

13 The Maximum Special Tax for each Parcel of Taxable Property Owner's Association Property or
14 Taxable Public Property shall be equal to the product of the applicable Undeveloped Property
15 Maximum Special Tax per Acre times the Acreage of such Parcel.

16
17 The Maximum Special Tax for Taxable Property Owner's Association Property and Taxable
18 Public Property shall be increased annually, commencing July 1, 2023, by the amount equal to the
19 greater of two percent (2%) or up to the percentage increase in the Consumer Price Index of the
20 corresponding Maximum Special Tax in effect in the previous Fiscal Year at the sole discretion of
21 the Administrator.

22 23 **4. Undeveloped Property**

24 The Maximum Special Tax that may be levied and escalated for each Parcel classified as
25 Undeveloped Property for each Parcel shall be \$5,085 per Acre.

26
27 The Maximum Special Tax for Undeveloped Property shall be increased annually, commencing
28 July 1, 2023, by the amount equal to the greater of two percent (2%) or up to the percentage

1 increase in the Consumer Price Index of the corresponding Maximum Special Tax in effect in the
2 previous Fiscal Year at the sole discretion of the Administrator.

3
4 **5. Public Property and/or Property Owner's Association Property**

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

8
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
14 First: The Special Tax shall be levied Proportionately on each Parcel of Developed Property at up
15 to 100% of the applicable Maximum Special Tax as needed to satisfy the Special Tax
16 Requirement;

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

21
22 Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two
23 steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of
24 Taxable Property Owner's Associations Property up to 100% of the applicable Maximum Special
25 Tax for Taxable Property Owner's Association.

26
27 Fourth: If additional moneys are needed to satisfy the Special Tax requirement after the first three
28 steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of

1 Taxable Public Property at up to 100% of the applicable Maximum Special Tax for Taxable Public
2 Property.

3
4 Fifth: If additional moneys are needed to satisfy the Special Tax Requirement after the first four
5 steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of
6 Undeveloped Property at up to 100% of the applicable Maximum Special Tax for Undeveloped
7 Property.

8
9 Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal Year
10 against any Parcel of Residential Property for which a Certificate of Occupancy has been issued be
11 increased by more than ten percent (10%) as a result of a delinquency in the payment of the Special Tax
12 applicable to any other Parcel above the amount that would have been levied in that Fiscal Year had there
13 never been any such delinquency or default of the CFD.

14
15 **E. EXEMPTIONS**

16 The CFD shall not levy Special Taxes on Property Owner's Association Property (except Taxable
17 Property Owner's Association Property) or Public Property (except Taxable Public Property) within the
18 CFD.

19
20 **F. MANNER OF COLLECTION**

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

27

28

1 **G. APPEALS**

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

10
11 The Administrator shall interpret this Rate and Method of Apportionment and make determinations
12 relative to the annual levy and administration of the Special Tax and any taxpayer who appeals, as herein
13 specified.

14
15 **H. PREPAYMENT OF SPECIAL TAX**

16 The Special Tax may not be prepaid.

17
18 **I. TERM OF THE SPECIAL TAX**

19 The Special Tax shall be levied annually in perpetuity unless terminated earlier by the County.
20
21
22
23
24
25
26
27
28