

COUNTY OF RIVERSIDE
CFD SPECIAL TAX REVIEW BOARD
County Administrative Center
4080 Lemon Street, 1st. Floor
Riverside, CA 92501
Telephone 951-955-1060

INSTRUCTIONS FOR APPLICATION

PLEASE READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING APPLICATION

This Application pertains to appeals of special Taxes levied within the County of Riverside's Mello-Roos Community Facilities Districts. Such appeals are governed by *The Mello-Roos Community Facilities Act of 1982 as amended and by the Rules of Notice and Procedure of the Special Tax Review Board of the County of Riverside, California*, authorized and approved by the County of Riverside Board of Supervisors, acting as the legislative body of the Community Facilities Districts. Terms used in these instructions and the Application are defined in the *Rules of Notice and Procedure*. Copies of the rules can be obtained from the Clerk of the Board of Supervisors or from the County Executive Office.

1. **Applicant and Application.** This Application must be filed by the owner(s) of the subject property or by their agent. If the application is filed by someone on behalf of the Applicant, please see instruction 2. The Notice of Hearing will be mailed to the Applicant at the address shown on the application. The applicant is responsible to inform the Clerk of the Board of Supervisors of any address change. Filing an Application does not exempt the applicant from paying current or future taxes. Failure to pay taxes in a timely manner could result in penalties and late charges being levied by the Tax Collector.

The Applicant or agent must ensure the Application is completed correctly and filed in a timely manner. The Filing Period during which Applications are accepted begins the date the disputed tax bill is issued and ends the next following December 31. To be considered timely, applications must be postmarked no later than December 31. Only one 30-day extension will be granted to correct an Application. Failure to submit revisions within the extension period will result in dismissal of the application by the Board.

2. **Designation of Agent.** If an agent is authorized by the Applicant, Section 2 of the Application must also be completed and signed by the Applicant. A duplicate copy of the Notice of Hearing will be mailed to the agent's mailing address as shown on the application. This section must be signed by the property owner or appropriate corporate officer.
3. **Findings of Facts and Conclusions.** Findings of Facts and Conclusions are most generally requested when the Applicant feels an adverse Board decision may be challenged in court. The current fee for findings of fact, as set by the *Rules of Notice and Procedure*, is \$935.00 per parcel with a maximum fee of \$4675.00 for findings involving multiple parcels. Mark only one choice.
4. **Community Facilities District.** The specific Riverside County Community Facilities District must be designated for the Application to be complete. This information can be obtained from the regular property tax bill, from the Treasurer-Tax Collector's Office or from the County Executive Office.
5. **Identification of Subject Property.** The Assessor's Parcel Number provides the most accurate identification of property and must be used on the Application to describe property. Lot and tract numbers, street addresses, etc., are not sufficient to complete the Application. Assessor's Parcel Numbers can be obtained from the current assessment roll or regular property tax bill. Also state the current Special Tax levied on the property. All property subject to the requested review shall be included on the same Application. If the Applicant appeals Special Taxes on more than three parcels, a full listing of the parcels should be made on a separate list. This list should be labeled "Exhibit A" and attached to the application when submitted to the Clerk.
6. **Purpose of Application.** The Applicant may choose one, two or all three of the given grounds for challenging a Special Tax levy. At least one of the three alternatives must be marked for the application to be complete.
7. **Applicant's Statement.** The Applicant must provide an estimate of what the special Tax levy would be for each subject parcel if the appeal were upheld. If the Applicant is appealing the special Taxes on more than three parcels, a full listing of the parcels should be made. This listing should be labeled "Exhibit B" and attached to the Application when submitted to the Clerk.
8. **Supporting Facts.** The *Rules of Notice and Procedure* require that the Applicant state the facts being relied upon to support the appeal. Statements of the facts should be substantive, and as clear and specific as possible. Additional pages or formal written arguments may be labeled "Exhibit C" and attached to the Application when submitted to the Clerk.
9. **Certification by Applicant.** This section must be signed by the property owner or appropriate corporate officer.

**APPLICATION
FOR REVIEW OF CFD SPECIAL TAX ASSESSMENT**

PLEASE PRINT OR TYPE

1. Applicant:

Last	First	M. I.
------	-------	-------

Mailing Address

City	State	Zip
------	-------	-----

() _____

Home Telephone

() _____

Business Telephone

2. Designation of Agent:

Last	First	M. I.
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Organization

Mailing Address

City	State	Zip
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() _____

Home Telephone

() _____

Business Telephone

Authorization of Agent: If the Applicant is a corporation, the agent's authorization must be signed by an officer of the corporation. If the agent is not an attorney licensed in the state of California, nor a spouse, adult child, or parent of the applicant, please complete the following:

I, the Applicant signed below, hereby authorize _____ to act as my agent in this Application.

Date

Signature of Property Owner or Corporate Officer

3. Findings of Fact (check only one):

Written order, on the decision of the Special Tax Review Board will be mailed by the Clerk of the Board following the hearing. If, in addition the Applicant desires written Findings of Fact and Conclusions, the Applicant must make such request and pay the appropriate fee before commencement of the hearing.

_____ No, it is not my intention to request Findings of Facts and Conclusions at this time. I reserve the right to make such a request prior to the hearing.

_____ Yes, it is my intention to request Findings of Facts and Conclusions at this time and pay the appropriate fee.

4. Community Facilities District:

CFD No.

CFD Name

5. Description of Subject Property:

Assessor's Parcel #

Special Tax Levied

\$ _____

\$ _____

\$ _____

Multiple Parcels:

_____ A full listing of the Applicant's parcels is attached as "Exhibit A."

6. This Application is to challenge:

- _____ Classification of the subject parcel(s) and/or special Tax rate(s) applied pursuant to the Rate and Method of Apportionment.
- _____ Application of the Rate and Method of Apportionment.
- _____ Calculation of the Special Tax.

7. Applicant's Statement:

In the Applicant's opinion, the Special Tax levied should be as follows:

<u>Assessor's Parcel #</u>	<u>Special Tax Proposed</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____

Multiple Parcels:

_____ A full listing of the Special Tax levies proposed by the Applicant is attached as "Exhibit B."

8. Supporting Facts:

Facts supporting the Applicant's position are necessary for the Board to review the Application. Applications submitted without supporting facts will be returned as incomplete. Additional pages or a written statement may be attached with the application as "Exhibit C".

_____ Additional statements have been attached as "Exhibit C".

9. Certification of Applicant:

I hereby certify or declare under penalty of perjury under the laws of the State of California, that the foregoing and all information provided on this Application, including any accompanying statements and attachments, are true, correct and complete to the best of my knowledge and belief. (If the Application is executed outside the State of California, it shall be sworn to before a notary public or other person authorized to administer oaths.)

Date

Signature of Property Owner or Corporate Officer

FOR OFFICE USE ONLY

Application Date: _____ Tax Year: ____-____ Application #: _____ CFD #: _____

Notification Date: _____ Administrator's Response: _____ Hearing Date: _____ Notice of Hearing Issued: _____

_____ Findings of Fact Requested. _____ Fee Paid.

Decision of the Board:

- _____ Withdrawn
- _____ Denied at Hearing
- _____ Denied for lack of Appearance
- _____ Special Taxes amended as requested
- _____ Special Taxes amended with directions from Board (See Board Decision)

Amended 07/21/92