



PLACER, County Recorder
JIM MCCAULEY

DOC- 2016-0018884-00

CREDIT CARD

THURSDAY, MAR 17, 2016 13:40:55

MIC	\$3.00	AUT	\$23.00	SBS	\$22.00
ERD	\$1.00	RED	\$1.00	REC	\$31.00
ADD	\$0.00				

Ttl Pd \$81.00 Rcpt # 02501134

CLK98BT282/SM/1-23

RECORDING REQUESTED BY AND
WHEN RECORDED PLEASE RETURN TO:

City Clerk Department
City of Roseville
311 Vernon Street, Suite 208
Roseville, CA 95678
Telephone: (916) 774-5263

SPACE ABOVE THIS LINE FOR RECORDER'S USE

AMENDED NOTICE OF SPECIAL TAX LIEN

CITY OF ROSEVILLE
HP CAMPUS OAKS COMMUNITY FACILITIES DISTRICT NO. 1 (PUBLIC FACILITIES)
COUNTY OF PLACER, STATE OF CALIFORNIA

AMENDMENT #1

Pursuant to the requirements of Section 3117.5 of the Streets and Highways Code and the Mello-Roos Community Facilities Act of 1982, as amended, section 53311, *et. seq.*, of the California Government Code (the "Act"), the undersigned, City Clerk of the City of Roseville (the "City"), County of Placer, State of California, hereby gives notice that a lien to secure payment of a special tax which the City is authorized to levy, is hereby imposed on the property within the City's HP Campus Oaks Community Facilities District No. 1 (Public Facilities) (the "CFD"). The special tax secured by this lien was originally authorized to be levied for the purpose of paying the costs of public facilities in and according to the Rate, Method of Apportionment, and Manner of Collection of Special Tax (the "Original RMA") set forth in that certain Notice of Special Tax Lien heretofore recorded in the Office of the County Recorder of the County of Placer, State of California on September 29, 2015, as Document No. 2015-0085225-00, to which recorded Notice of Special Tax Lien reference is hereby made and the provisions of which are hereby incorporated by this reference.

This Amended Notice of Special Tax Lien amends and replaces the previously recorded Notice of Special Tax Lien to amend the Original RMA for the CFD as provided in the "Amended Rate, Method of Apportionment and Manner of Collection of Special Tax," attached hereto as **EXHIBIT A** and incorporated herein by reference, which has been approved and accepted by the City in accordance with the requirements of Section 8 of the Original RMA and which fully replaces the Original RMA in its entirety.

The assessor's tax parcel number of all parcels or any portion thereof which are affected by the "Amended Rate, Method of Apportionment and Manner of Collection of Special Tax," together with the name(s) of the owner(s) thereof, as they appear on the latest secured assessment roll as of the date of recording hereof or as are otherwise known to the City are as set forth in **EXHIBIT B** hereto and hereby made a part hereof. Subsequent to the date of the original Notice of Special Tax Lien the parcels listed therein were subdivided by a Large Lot Final Map recorded December 23, 2015; the previous assessor's tax parcel numbers are also shown Exhibit B.

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For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the Finance Director, City of Roseville, 311 Vernon Street, Roseville, CA 95678.

Dated: 3/7, 2016.

By: 
City Clerk of the City of Roseville

EXHIBIT A - Amended Rate, Method of Apportionment and
Manner of Collection of Special Tax

EXHIBIT B - Property Owners and Parcel Numbers

EXHIBIT A

City of Roseville
HP Campus Oaks Community Facilities District No. 1
(Public Facilities)
Placer County, California

AMENDED RATE, METHOD OF APPORTIONMENT, AND MANNER OF COLLECTION OF SPECIAL TAX (MARCH 3, 2016)

1. Basis of Special Tax Levy

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (Act) applicable to the land in the HP Campus Oaks Community Facilities District No. 1 (Public Facilities) (CFD) of the City of Roseville (City) shall be levied and collected according to the tax liability determined by the City through the application of the appropriate amount or rate, as described below.

2. Definitions

"Acre" or **"Acreage"** means the land area of a County Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map or other Development Plan.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, Sections 53311 and following of the California Government Code.

"Administrative Expenses" means the actual or reasonably estimated costs related to the administration of the CFD, including, but not limited to, these:

- a. Costs of computing Special Taxes and preparing annual Special Tax collection schedules (whether by the City or any designee thereof or both).
- b. Costs of collecting the Special Taxes (whether by the County, the City, or otherwise).
- c. Costs of remitting the Special Taxes to the Trustee.
- d. Costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Bond Indenture.
- e. Costs to the City, CFD, or any designee thereof of complying with arbitrage rebate requirements.
- f. Costs to the City, CFD, or any designee thereof of complying with City, CFD, or obligated persons disclosure requirements.

- g. Costs associated with preparing Special Tax disclosure statements.
- h. Costs incurred in responding to public inquiries regarding the Special Taxes.
- i. Costs to the City, CFD, or designee thereof related to any appeal of the Special Taxes.
- j. Costs associated with the release of funds from an escrow account, if any.
- k. Costs to the City for the issuance of Bonds authorized by the CFD that are not recovered through the Bond sale proceeds.
- l. Amounts estimated to be advanced or already advanced by the City for any other administrative purposes, including attorney's fees and other costs related to collection of the Special Taxes and commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Administrator" means a City official in the Finance Department, or his or her designee.

"Affordable Housing Director" means, at any point in time, the person in the City who serves as head of the department that is in charge of the City's affordable housing program.

"Affordable Unit" means a Unit built on a Residential Use Parcel for which an Affordable Unit agreement has been entered into for the property designating the Unit as affordable. A Multifamily Parcel may have only a portion of the Units assigned as Affordable Units. The City Manager, or his or her designee, shall determine which Units are designated as Affordable Units and maintain an Affordable Unit listing, which shall contain all designated buildable parcels by tract and lot number, and in the case of Large Lot Parcels remaining before May 1 of the preceding Fiscal Year, the number of designated Affordable Units for each such Large Lot Parcel; all entries shall indicate the effective date of designation. The Affordable Unit listing also shall be updated to reflect those Units no longer qualifying as Affordable Units, also known as Market-Rate Units. The Affordable Unit listing, which shall contain all qualifying Affordable Units as of April 30, shall be made available to the Administrator by July 1 of each year for purposes of determining the Maximum Annual Special Tax for Parcels pursuant to **Section 4**.

"Annual Costs" means, for any Fiscal Year, the total of these:

- a. Debt Service to be paid from Special Taxes.
- b. The amount needed to replenish the reserve fund for the Bonds to the level required under the Bond Indenture, to the extent not included in a computation of Annual Costs in a previous Fiscal Year.
- c. Administrative expenses for such Fiscal Year.
- d. The amount needed to (1) cure any delinquencies in the payment of principal or interest on Bonds, which have occurred in the prior Fiscal Year and (2) to fund any foreseeable deficiency of the amount to be available for the payment of principal or interest on Bonds, which are expected to occur in such Fiscal Year.

- e. Authorized Facilities funded on a Pay-As-You-Go Basis, which shall be paid on a first in-first out basis.
- f. Less any available earnings on the reserve fund, Special Tax funds, or any other available revenues of the CFD or the City that may be used to fund Annual Costs.

"Anticipated Construction Proceeds" means, for purposes of a Full Prepayment, the amount anticipated to be available through the CFD for acquiring or constructing Authorized Facilities, which is equal to \$20.0 million at formation of the CFD. This amount is increased on July 1 of the current Fiscal Year for the prior calendar year by the average increase in the ENR-CCI.

"Assessor's Parcel Map" means an official map of the County Assessor designating Parcels by Assessor's Parcel Number.

"Assessor's Parcel Number" means the Parcel and Parcel Number as assigned by the County Assessor on the equalized tax roll.

"Assigned Maximum Annual Special Tax" means the Maximum Annual Special Tax assigned to each Large Lot Parcel that is an Original Parcel based on the Expected Land Uses at CFD formation, as shown in **Attachment 3**.

"Authorized Facilities" means those facilities to be financed, as identified in the resolution forming the CFD.

"Base Year" means the Fiscal Year beginning July 1, 2015, and ending June 30, 2016.

"Benefit Share" means the Maximum Annual Special Tax for a Parcel divided by the Maximum Annual CFD Special Tax Revenue.

"Bond Share" means the share of Outstanding Bonds assigned to a Parcel as specified in **Section 7** hereof.

"Bond(s)" means any bond(s) issued by the City for the CFD under the Act and any other debt, as defined in the Act, the City incurs to further the CFD's purposes.

"Bond Indenture" means the indenture, resolution, fiscal agent agreement, or other financing document pursuant to which any Bonds are issued.

"Building Permit" means a permit issued by the City for the construction of a Residential Use or Nonresidential Use structure.

"CFD" means the HP Campus Oaks Community Facilities District No. 1 (Public Facilities) of the City of Roseville, Placer County, California.

"City" means the City of Roseville in Placer County, California.

"Council" means the City Council of the City acting for the CFD under the Act.

"County" means the County of Placer, California.

County Assessor's Parcel" means a lot or Parcel with an assigned Assessor's Parcel Number in the maps used by the County Assessor in preparing the tax roll.

Debt Service" means the total amount of Bond principal, interest, and the scheduled sinking fund payments of the Bonds in the calendar year that begins in that Fiscal Year.

Developed Parcel" means, in any Fiscal Year:

- a. For Single-Family Parcels: All Parcels for which a Final Small Lot Subdivision Map was recorded before May 1 of the preceding Fiscal Year.
- b. For Multifamily Parcels: All Parcels for which a Building Permit for new construction of a Residential Use structure was issued before May 1 of the preceding Fiscal Year.
- c. For all Nonresidential Use Parcels: All Parcels for which a Building Permit for new construction of a Nonresidential Use structure was issued before May 1 of the preceding Fiscal Year.

Development Plan" means a condominium plan, apartment plan, site plan, or other plan that identifies such information as the type of structure, Acreage, square footage, or number of Units that are approved to be developed on a Single-Family Parcel, Multifamily Parcel, and Nonresidential Parcel.

Expected Land Use(s)" means the total number of Units or Acres of each land use type by Tax Category expected within each Large Lot Parcel and Original Parcel at CFD formation as identified in **Attachment 3** of this RMA.

ENR-CCI" means the Engineering News Record—Construction Cost Index for San Francisco in the prior calendar year, as determined on July 1 of the current Fiscal Year.

Final Use Small Lot Parcel" means a Parcel designated for development as a single-family residence, which is part of a Final Small Lot Subdivision Map.

Final Small Lot Subdivision Map" means a recorded map designating the final Parcel subdivision for individual single-family residential Parcels.

Finance Director" means the Finance Director for the City, or his or her designee.

Fiscal Year" means the period starting July 1 and ending the following June 30.

Full Prepayment" means the complete fulfillment of a Parcel's Special Tax obligation, as determined by following the procedures in **Section 7**.

Large Lot Parcel" means a Parcel created by a Large Lot Subdivision Map.

Large Lot Subdivision Map" means a recorded subdivision map creating Parcels by land use. However, the Large Lot Subdivision Map does not delineate Single-Family Parcels. A Final Small Lot Subdivision Map will create individual Single-Family Parcels.

Light Industrial Parcel" means a Parcel zoned by the City as Light Industrial (Tech./Business Park).

"Market-Rate Unit" means a Unit that is not an Affordable Unit.

"Maximum Annual Special Tax" means the greatest amount of Special Tax that can be levied against a Parcel in a given Fiscal Year, as shown in **Attachments 2** and **3**.

"Maximum Annual Special Tax Rate" means the rate of Maximum Annual Special Tax charged per Unit or per Acre, as shown in **Attachments 2** and **3**.

"Maximum Annual Special Tax Revenue" means the greatest amount of revenue that can be collected in total from a group of Parcels (such as Developed Parcels) by levying the Maximum Annual Special Tax.

"Maximum Annual CFD Special Tax Revenue" means the sum of the Maximum Annual Special Tax levied on all Taxable Parcels in the CFD in a Fiscal Year.

"Multifamily" or **"Multifamily Parcel"** means any Parcel or Development Plan designated or developed for more than one residential dwelling Unit per Parcel. Such uses may consist of apartments or multifamily structures such as duplexes, triplexes, or time-share units.

"Nonresidential Use" means a Taxable Parcel with land uses other than Residential Uses.

"Original Parcel" means a Taxable Parcel identified in **Attachment 1** at formation of the CFD based on the Large Lot Subdivision Map recorded on December 23, 2015.

"Outstanding Bonds" means the total principal amount of Bonds that have been issued and not fully repaid or legally defeased.

"Parcel" means any County Assessor's Parcel in the CFD based on the equalized tax rolls of the County as of January 1 of each Fiscal Year.

"Partial Prepayment" means the partial fulfillment of a Parcel's Special Tax obligation, as determined by following the procedures in **Section 7**.

"Pay-As-You-Go Basis" means the use of annual and one-time Special Tax revenues to directly fund the acquisition, construction, and improvement of Authorized Facilities on a first in-first out basis.

"Prepayment" means the complete or partial fulfillment of a Parcel's Special Tax obligation, as determined by following the procedures in **Section 7**.

"Proportionately" means that the ratio of the actual Special Tax levy to the Maximum Annual Special Tax is equal for all Developed Parcels. For Small Lot Tentative Map Parcels, Proportionately means that the ratio of the actual Special Tax levy to the Maximum Annual Special Tax is equal for all Small Lot Tentative Map Parcels. For Undeveloped Parcels, Proportionately means that the ratio of the actual Special Tax levy to the Maximum Annual Special Tax is equal for all Undeveloped Parcels.

"Public Parcel" means any Parcel that is or is intended to be publicly owned, as designated in any final map that is normally exempt from the levy of general ad valorem property taxes under California law, including public streets; schools; parks; and public drainageways, landscaping, wetlands, greenbelts, and open space.

"Remainder Parcel" means a Parcel that is created as a result of the recording of a Large Lot Parcel Map or Final Small Lot Subdivision Map, which results in a Parcel within the boundaries of a Large Lot Parcel (identified in **Attachment 1**) that has not been mapped for final development approval. Such a Remainder Parcel may contain taxable and tax-exempt uses, such as Residential Uses, and Public Parcels, such as park sites. Once designated as a Remainder Parcel, such Parcel will be considered a Large Lot Parcel for the purposes of future Subdivisions and for the provisions of **Sections 4** through **6**.

"Remaining Facilities Costs" means the amount of Anticipated Construction Proceeds less construction proceeds from previous CFD Bond issuances and costs of Authorized Facilities funded on a Pay-As-You-Go Basis from the levy of the Special Tax.

"Remaining Facilities Cost Share" means the Remaining Facilities Costs multiplied by the Benefit Share.

"Residential Use" means a Parcel designated for residential use, such as single-family residential Units, residential condominiums, townhouses, or apartments.

"RMA" means the Rate and Method of Apportionment of Special Tax.

"Single-Family Parcel" means, in any Fiscal Year, all Parcels in the CFD for which a building permit was issued or may be issued for construction of a Unit that is a single-family residential, residential condominium, or townhouse Unit.

"Small Lot Tentative Map" means a map that is approved by the City for the purpose of showing the design of a proposed Subdivision, including the individual buildable lots expected in the Subdivision, as well as the conditions pertaining thereto. A Small Lot Tentative Map is not based on a detailed survey of the property in the map and is not recorded at the County Recorder's Office to create legal lots.

"Small Lot Tentative Map Parcel" means, in any Fiscal Year, all Parcels included in a Small Lot Tentative Map that was approved before May 1 of the prior Fiscal Year and which have not yet become a Developed Parcel.

"Special Tax(es)" mean(s) any tax levy under the Act in the CFD.

"Subdivision" or **"Subdivided"** means a division of a Parcel into two or more Parcels through the Subdivision Map Act process. A Subdivision also may include the merging of two or more Parcels to create new Parcels.

"Successor Parcel" means a Parcel created by the Subdivision of an Original Parcel or a Successor Parcel.

"Tax Category" means the categories of taxable land uses shown in **Attachments 2** and **3**.

"Tax Collection Schedule" means the document prepared by the Administrator for the County Auditor-Controller to use in levying and collecting the Special Taxes each Fiscal Year.

"Tax Escalation Factor" means a factor of 2 percent in all Fiscal Years following the Base Year, by which the Maximum Annual Special Tax for the previous Fiscal Year will be increased.

"Taxable Acreage" means that area of a Parcel determined by the Administrator to become a Taxable Parcel or Parcels upon further Subdivision. An example might be that a Large Lot Parcel Map creates a Remainder Parcel that, according to **Attachment 1**, contains both taxable and tax-exempt uses, such as a park site.

"Taxable Parcel" means any Parcel that is not a Tax-Exempt Parcel.

"Tax-Exempt Parcel" means a Parcel not subject to the Special Tax. Tax-Exempt Parcels include (a) Public Parcels, (b) Parcels owned by the City, school districts, special districts, or the state or federal government, and (c) Large Lot Number 5 (CO-51) Assessor's Parcel Number 017-231-020 and Number 11 (CO-52) Assessor's Parcel Number 017-231-026 as identified on **Attachment 1** and **Attachment 3** or any Successor Parcel thereto as long as the Tax Category on that Original Parcel or any Successor Parcel thereto remains Light Industrial (Tech./Business Park). If a Taxable Parcel is acquired by a public agency, the Parcel shall remain a Taxable Parcel based on the provisions of **Section 4.g**.

Certain privately owned Parcels also may be exempt from the levy of Annual Special Taxes, including common areas owned by homeowners' associations or property owner associations, wetlands, detention basins, water quality ponds, and open space, as determined by the Administrator.

"Trustee" means a national banking association organized and existing under the laws of the United States.

"Undeveloped Parcel" means a Taxable Parcel that is not a Developed Parcel, Small Lot Tentative Map Parcel, or a Large Lot Parcel.

"Unit" means, for a Single-Family Parcel, the individual residential Unit on such Parcel, or for a Multifamily Parcel, an individual residential Unit in an apartment building.

3. Duration of the Special Tax

The Special Tax will be levied and collected for as long as it is needed to pay Annual Costs; however, in no event shall the Special Tax be levied on any Parcel in the CFD after Fiscal Year 2060-61.

When all Authorized Facilities and other Annual Costs incurred by the CFD have been paid, the Special Taxes under each of the Special Tax programs shall cease to be levied. The City shall direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and that the lien imposed by the Notice of Special Tax Lien is extinguished. In addition, the Notice of Cessation of Special Tax shall identify the book and page of the Book of Maps of Assessment and Community Facilities Districts where the map of the boundaries of the CFD is recorded.

4. Administrative Tasks

Tasks required of the Administrator are discussed below:

- a. **Annual Special Tax Escalation.** The Administrator shall increase the Maximum Annual Special Tax by the Tax Escalation Factor in each Fiscal Year following the Base Year.

- b. Assignment of the Maximum Annual Special Tax to Original Parcels. **Attachment 3** identifies the Assigned Maximum Annual Special Tax for each Original Parcel at CFD Formation, which is determined for each Large Lot Parcel based on the Expected Land Uses within each Large Lot Parcel at CFD Formation. The Assigned Maximum Annual Special Tax shall continue to apply to the geographic area to which it was assigned. If, prior to further Subdivision, the Administrator determines there are multiple Assessor's Parcels within a Large Lot Parcel, the Administrator shall assign the Maximum Annual Special Tax to each Assessor's Parcel on a pro rata basis to all Assessor's Parcels within that Large Lot Parcel based on the percentage share of Taxable Acreage identified for each Assessor's Parcel. Similarly, if the Administrator determines there are multiple Large Lot Parcels within an Assessor's Parcel, the Maximum Annual Special Tax shall equal the sum of the Assigned Maximum Annual Special Tax for all Large Lot Parcels within that Assessor's Parcel.
- c. Assignment of the Maximum Annual Special Tax to Successor Parcels. As Original Parcels and Successor Parcels are Subdivided through creation of Final Small Lot Subdivision Maps, lot line adjustments or other Parcel amendments through the Subdivision Map Act process, use the following steps to assign the Maximum Annual Special Tax to new Successor Parcels. As a result of each assignment of the Maximum Annual Special Tax upon Subdivision of an Original Parcel or Successor Parcel, the sum of the Maximum Annual Special Taxes assigned to the newly created Taxable Parcels shall never be less, but may be greater, than the Assigned Maximum Annual Special Tax for that Original Parcel or Successor Parcel.
1. If an Original Parcel or Successor Parcel is Fully Subdivided into Single-Family Parcels with No Remainder Parcel(s). There shall be no net loss of Maximum CFD Special Tax Revenue as a result of the assignment of the Maximum Annual Special Tax to Single-Family Parcels. Use the following procedures to assign the Maximum Annual Special Tax to Single-Family Parcels:
- A. If the number of Single-Family Parcels is equal to or greater than the Expected Land Uses shown for the Large Lot Parcel in **Attachment 3**, assign the Maximum Annual Special Tax per Unit by Tax Category shown in **Attachments 2** and **3** to each Single-Family Parcel created by the Subdivision.
- B. If fewer Single-Family Parcels are created by the Subdivision and if **Attachment 3** shows that the Large Lot Parcel is not assigned any Affordable Units, divide the total amount of Maximum Annual Special Tax assigned to the Large Lot Parcel in **Attachment 3** by the total number of actual Single-Family Parcels created by the Final Small Lot Subdivision Map for such Large Lot Parcel. Assign this amount calculated per Unit to each Single-Family Parcel created by the Subdivision.
- C. If fewer Single-Family Parcels are created by the Subdivision and if **Attachment 3** shows that the Large Lot Parcel is assigned Affordable Units, for each newly created Taxable Parcel within the Subdivision designated as an Affordable Unit, assign the Maximum Annual Special Tax Rate shown for the Affordable Units in **Attachment 3** to the newly created Taxable Parcels designated as Affordable Units. At formation of the CFD, only Large Lots Parcel Number 7 (CO-5), Number 3 (CO-21), Number 9 (CO-22), and Number 18 (CO-23) are assigned such Affordable Units. As a special note, Affordable Units on Large Lot Parcel Number 3 (CO-21) are not assigned any

Maximum Annual Special Tax. For the remaining newly created Single-Family Parcels within the Subdivision that are not Affordable Units, subtract the Maximum Annual Special Tax Revenue from all the newly created Affordable Units from the Maximum Special Tax Revenue for the entire Large Lot Parcel being Subdivided and divide that resulting amount by the number of Single-Family Parcels that are not Affordable Units; assign the amount so calculated per Unit to each Single-Family Parcel created by the Subdivision that is not an Affordable Unit.

2. If Original or Successor Parcel Is Subdivided into Single-Family Parcels and One or More Remainder Parcels. When an Original or Successor Parcel is Subdivided into Single-Family Parcels and one or more Large Lot Parcels (or Remainder Parcels), the Maximum Annual Special Tax is assigned to the Single-Family Parcels and Large Lot Parcels created by the Subdivision in the following manner:
 - A. Apportion the Maximum Annual Special Tax to the area(s) that is/are being Subdivided into Single-Family Parcels and to the area(s) that will be Remainder Parcel(s) on a pro rata basis, based on the percentage share of Taxable Acreage represented by each such area as compared to the total area of the Original or Successor Parcel.
 - B. For each area Subdivided into Single-Family Parcels, if the Subdivision produces the same number of Units or a greater number of Units as compared to the Expected Land Uses anticipated in **Attachment 3** for that portion of the Original or Successor Parcel, assign the Maximum Annual Special Tax Rate per Unit by Tax Category in **Attachment 2** and **3** for that portion of the Original or Successor Parcel being Subdivided into Single-Family Parcels.
 - C. For each area Subdivided into Single-Family Parcels, if fewer Single-Family Parcels are created by the Subdivision and if **Attachment 3** shows that the Original or Successor Parcel is not assigned any Affordable Units, divide the total amount of Maximum Annual Special Tax assigned to that portion of the Original or Successor Parcel in **Attachment 3** being Subdivided into Single-Family Parcels by the total number of actual Single-Family Parcels created by the Final Small Lot Subdivision Map within that portion of the Large Lot Parcel. Assign this amount calculated per Unit to each new Single-Family Parcel created by the Subdivision.
 - D. For each area Subdivided into Single-Family Parcels, if fewer Single-Family Parcels are created by the Subdivision and if **Attachment 3** shows that the Original or Successor Parcel is assigned Affordable Units, for each newly created Taxable Parcel within the Subdivision designated as an Affordable Unit, assign the Maximum Annual Special Tax Rate shown for the Affordable Units in **Attachment 3** to the newly created Taxable Parcels designated as Affordable Units. At formation of the CFD, only Large Lots Parcel Number 7 (CO-5), Number 3 (CO-21), Number 9 (CO-22), and Number 18 (CO-23) are assigned such Affordable Units. As a special note, Affordable Units on Large Lot Parcel Number 3 (CO-21) are not assigned any Maximum Annual Special Tax. For the remaining newly created Single-Family Parcels within the Subdivision that are not Affordable Units, subtract the Maximum Annual Special Tax Revenue from all the newly created Affordable Units from the Maximum Special Tax Revenue for that portion of the Original or Successor Parcel being Subdivided into

Single-Family Parcels and divide that resulting amount by the number of Single-Family Parcels that are not Affordable Units; assign the amount so calculated per Unit to each Single-Family Parcel created by the Subdivision that is not an Affordable Unit.

- E. For the Remainder Parcel or Parcels, identify the Maximum Annual Special Tax for the entire Original or Successor Parcel that has been Subdivided. Sum the Maximum Annual Special Tax for all Single-Family Parcels created by the Subdivision, including Single-Family Parcels with Affordable Units. Subtract the sum of the Maximum Annual Special Tax for all Single-Family Parcels from the Maximum Annual Special Tax for the Original or Successor Parcel being subdivided and compare it to the Maximum Annual Special Tax assigned to the Remainder Parcel or Parcels in Step 4.c.2.A. Assign to each Remainder Parcel, the lesser of the calculations in this step or in Step 4.c.2.A, but in no event less than the difference between the previously Assigned Maximum Annual Special Tax for the Original Parcel or Successor Parcel being Subdivided and the total of the Maximum Annual Special Tax for all Single Family Parcels created by such Subdivision.

Once designated as a Remainder Parcel, such Parcel will be considered a Large Lot Parcel for the purposes of future Subdivisions and for the provisions of **Sections 4** through **6**.

3. If Original or Successor Parcel are Subdivided creating multiple land use and Tax Categories:

- A. Identify the Maximum Annual Special Tax for the Original Parcel or Successor Parcel that is being Subdivided.
- B. For each Taxable Parcel created by Subdivision multiply the Maximum Annual Special Tax per Unit or per Acre by the number of Units (Single Family Parcels and Multifamily Parcels excluding Large Lot Number 3 [CO-21]) or number of Acres (Large Lot Parcel Number 3 [Multifamily Parcel CO-21] or Nonresidential Parcels). For each Taxable Parcel created by Subdivision that includes Affordable Units, multiply the number of Affordable Units by the Tax per Unit for such Affordable Units, except for Large Lot Parcel Number 3 (CO-21), for which the Affordable Units are not assigned a Maximum Annual Special Tax.
- C. Sum the Maximum Annual Special Tax for each Successor Parcel and compare it to the Maximum Annual Special Tax of the Original or Successor Parcel that is being Subdivided. If the sum of Maximum Annual Special Tax for each Successor Parcel is greater than the Maximum Annual Special Tax for the Original Parcel, the Administrator shall apply the Maximum Annual Special Tax calculated above for each Successor Parcel.
- D. If the Maximum Annual Special Tax for the Original Parcel or Successor Parcel that is being subdivided is greater than the sum of Maximum Annual Special Tax for each Successor Parcel being created, increase proportionately the Maximum Annual Special Tax per Unit or Per Acre (excluding the Maximum Annual Special Tax for Affordable Units consistent with **Section 4.c.1.B**) on each Successor Parcel such that the sum of Maximum Annual Special Tax for all Successor Parcels equals the Maximum Annual Special Tax for the Original Parcel.

4. If an Original or Successor Parcel is Zoned, Rezoned and/or Subdivided into Light Industrial Parcels and One or more Remainder Parcels. In the event that a Large Lot Map is recorded and/or any Taxable Parcels are zoned to light industrial use creating one or more Taxable Parcels that are Light Industrial Parcels and Remainder Parcels, there shall be no net loss of Maximum CFD Special Tax Revenue as a result of the assignment of the Maximum Annual Special Tax to Light Industrial Parcels and Remainder Parcels from such Subdivision. The Administrator will note that this subsection of the RMA does not apply to Large Lot Parcel Number 5 (CO-51) Assessor's Parcel Number 017-231-020 and Number 11 (CO-52) Assessor's Parcel Number 017-231-026 as shown on **Attachments 1 and 3** at CFD formation. The Maximum Annual Special Tax shall be assigned to Light Industrial Parcels or Remainder Parcels using the greater of the following items:
- A. Multiply the Taxable Acreage for each Light Industrial Parcel and for each Remainder Parcel by the Maximum Special Tax per Acre for Light Industrial Parcels from **Attachment 3** (not including Large Lot Parcel Numbers 5 and 11). Sum the Maximum Annual Special Tax from each new Light Industrial Parcel and each new Remainder Parcel and compare the sum to the Maximum Annual Special Tax from the Original Parcel(s) or Successor Parcel(s) being Subdivided. If the sum of Maximum Annual Special Tax for each new Light Industrial Parcel and new Remainder Parcel is greater than the Maximum Annual Special Tax for the Original Parcel(s) or Successor Parcel(s), the Administrator shall apply the Maximum Annual Special Tax as so calculated for each new Light Industrial and Remainder Parcel. If the sum of Maximum Annual Special Taxes from all new Light Industrial Parcels and Remainder Parcels is less than the Maximum Annual Special Tax from the Original Parcel(s) or Successor Parcel(s) being subdivided, assign the Maximum Annual Special Tax to each new Light Industrial Parcel and Remainder Parcel as described below.
 - B. Sum the Maximum Annual Special Tax from all Original or Successor Parcels being Subdivided. Allocate this total Maximum Annual Special Tax to each new Light Industrial and Remainder Parcel created by the Subdivision on a pro rata basis to all such Light Industrial Parcels and Remainder Parcels based on the percentage share of Taxable Acreage identified for each Light Industrial Parcel and Remainder Parcel.
- d. Affordable Units that Become Market-Rate Units. If, in any Fiscal Year, the City Manager, or his or her designee, determines that a Unit that previously had been designated as an Affordable Unit no longer qualifies as such, the Affordable Housing Director shall update the Affordable Unit listing by denoting the change in status of the Unit, together with the effective date thereof. For all Affordable Units that are converted to Market-Rate Units, such Units shall be assigned the Maximum Annual Special Tax per Unit based on their Tax Category as shown in **Attachment 2**, as adjusted by the Tax Escalation Factor.
- e. Transfer of the Assigned Maximum Annual Special Tax from One Large Lot to Another. The Maximum Annual Special Taxes shown in **Attachment 3** were determined based on the Expected Land Uses for each Large Lot Parcel shown in **Attachment 1**. If the number of planned residential Units or nonresidential Acreage is transferred from one Large Lot Parcel to another before recording of a Final Small Lot Subdivision Map in any portion of the Large

Lot Parcel, the City may, in its sole discretion, allow for a transfer of the Maximum Annual Special Tax from one Large Lot Parcel to another. Such a transfer shall be allowed only if (1) all adjustments are agreed to in writing by the affected property owners and the Finance Director, and (2) there is no reduction in the Maximum Annual CFD Special Tax Revenues as a result of the transfer. Should a transfer result in an amendment to **Attachment 2** or **Attachment 3** of the Notice of Special Tax Lien, the requesting property owner shall bear the costs to effect the transfer in the CFD records and prepare the required amendments to the Notice of Special Tax Lien and **Attachments 2** and **3**. Before the transfer, the City may require a deposit from the requesting property owner for such costs. If such a transfer is requested and approved by the Finance Director, the Administrator shall apply the following steps to redistribute the Maximum Special Tax among the Parcels:

- Step 4.e.1. Determine the Maximum Annual Special Tax associated with the land uses that will be transferred by multiplying the number of residential Units or nonresidential Acreage by the Maximum Annual Special Tax Rate per Unit identified for the Units or Acreage in **Attachment 3** (escalated by the Tax Escalation Factor to the then-current Fiscal Year).
 - Step 4.e.2. Subtract the amount determined in *Step 4.e.1.* from the Maximum Annual Special Tax for the Large Lot Parcel from which the Units or Acreage will be transferred to determine the new Maximum Annual Special Tax for the Large Lot Parcel.
 - Step 4.e.3. Add the amount determined in *Step 4.e.1.* to the Maximum Annual Special Tax for the Large Lot Parcel to which the Units or Acreage is being transferred to determine the new Maximum Annual Special Tax for the Large Lot Parcel.
- f. Conversion of a Tax-Exempt Parcel to a Taxable Parcel. If a Tax-Exempt Parcel is not needed for public use and is transferred to a private owner or, in the case of Large Lot Parcel Number 5 (Parcel CO-51) Assessor's Parcel Number 017-231-020 or Number 11 (CO-52) Assessor's Parcel Number 017-231-026, is no longer needed for Light Industrial (Tech./Business Park) use, and is zoned to a taxable use, it shall become subject to the Special Tax. The Maximum Annual Special Tax for the newly assigned Tax Category for such a Parcel is determined using the provisions of **Sections 4** and **5**.
- g. Taxable Parcels Acquired by a Public Agency. A Taxable Parcel that is acquired by a public agency after the CFD is formed will remain subject to the applicable Special Tax unless the Special Tax obligation is satisfied pursuant to Section 53317.5 of the Government Code. An exception to this may be made if a Public Parcel, such as a park site, is relocated to a Taxable Parcel, in which case the previously Tax-Exempt Parcel of comparable acreage becomes a Taxable Parcel and the Maximum Annual Special Tax from the previously Taxable Parcel is transferred to the new Taxable Parcel. This trading of a Parcel from a Taxable Parcel to a Public Parcel will be permitted to the extent there is no net loss in Maximum Annual CFD Special Tax Revenue and the transfer is agreed to by the owners of the Parcels involved in the transfer and the Finance Director.

5. Assignment of the Maximum Annual Special Tax

- a. Classification of Parcels. For purposes of the next Fiscal Year tax levy, by June 30 of each Fiscal Year, using the Definitions in **Section 2**, the Parcel records of the Assessor's secured tax roll as of January 1, and other City development approval records, the Administrator shall cause:
1. Each Parcel to be classified as a Taxable Parcel or Tax-Exempt Parcel.
 2. Each Parcel to be classified as a Developed Parcel, a Small Lot Tentative Map Parcel, a Large Lot Parcel (including Remainder Parcels), or an Undeveloped Parcel.
- b. Assignment of the Maximum Annual Special Tax to Taxable Parcels. The Maximum Annual Special Tax will be assigned to each Taxable Parcel each Fiscal Year using the procedures (not all steps may be applicable for each such Parcel) in **Section 4**.

6. Calculating Annual Special Taxes

The Administrator will compute the Annual Costs and determine the annual Special Tax levy for each Taxable Parcel based on the assignment of the Special Tax in **Sections 4** and **5**. The Administrator then will determine the tax levy for each Taxable Parcel using the following process:

- a. Compute the Annual Costs using the definition of Annual Costs in **Section 2**.
- b. For all Taxable Parcels, calculate the Special Tax levy for each using the following steps:
- Step 6.b.1. The Special Tax shall be levied proportionately on all Parcels of Developed Property up to the amount of Annual Cost or up to 100 percent of the Maximum Special Tax for each Developed Parcel, whichever is less.
- Step 6.b.2. If additional revenue is needed after *Step 6.b.1.*, the Special Tax shall be levied proportionately on each Small Lot Tentative Map Parcel until the revenue from the Special Tax levy in this step, when added to the levy amount computed in *Step 6.b.1.*, equals the Annual Costs, or up to 100 percent of the Maximum Annual Special Tax for all Small Lot Tentative Map Parcels.
- Step 6.b.3. If additional revenue is needed after *Step 6.b.2.*, the Special Tax shall be levied proportionately on each Large Lot Parcel until the revenue from the Special Tax levy in this step, when added to the levy amount computed in *Step 6.b.2.*, equals the Annual Costs, or up to 100 percent of the Maximum Annual Special Tax for all Large Lot Parcels.
- Step 6.b.4. If additional revenue is needed after *Step 6.b.3.*, the Special Tax shall be levied on each Undeveloped Parcel until the revenue from the Special Tax levy in this step, when added to the levy amounts determined in *Step 6.b.3.*, equals the Annual Costs, or up to 100 percent of the Maximum Annual Special Tax for all Undeveloped Parcels.

- c. Levy on each Taxable Parcel the amount calculated above.
- d. Prepare the Tax Collection Schedule and, unless an alternative method of collection has been selected pursuant to **Section 9**, send it to the County Auditor requesting that it be placed on the general, secured property tax roll for the Fiscal Year. The Tax Collection Schedule will not be sent later than the date required by the County Auditor for such inclusion.

The Administrator will make every effort to calculate the Special Tax correctly for each Parcel. It will be the burden of the taxpayer to correct any errors in determining which Parcels are subject to the tax and their Special Tax assignments.

7. Prepayment of the Special Tax Obligation

A property owner may permanently or partially satisfy the Maximum Annual Special Tax for a Taxable Parcel by a Full or Partial Prepayment, as permitted under Government Code Section 53344. Prepayments must be made by May 1 to have the Prepayment reflected in the following Fiscal Year's Special Tax levy. Prepayment is permitted only under the following conditions:

- The City determines that Prepayment of the Special Tax does not jeopardize its ability to make timely payments of Debt Service on Outstanding Bonds.
- The landowner prepaying the Special Tax on a Parcel has paid any delinquent Special Tax and penalties on that Parcel before Prepayment.
- Amounts in the reserve fund are equal to or greater than the reserve fund requirement.
- The City determines that the Prepayment will not jeopardize its ability to make timely payments of Debt Service and maintain a 110-percent Maximum Special Tax coverage of Debt Service, plus Administrative Expenses in all years where there will be Outstanding Bonds.

When permitted, the Administrator shall calculate Full Prepayments using the following steps:

- a. The Full Prepayment amount before any issuance of CFD Bonds shall be calculated using the following procedures:
 - Step 7.a.1. Determine the Maximum Annual Special Tax for the Developed Parcel for which the Special Tax is to be prepaid using the provisions of **Sections 4 and 5**.
 - Step 7.a.2. Divide the amount from *Step 7.a.1.* by the Maximum CFD Annual Special Tax Revenue to determine the Benefit Share for the Full Prepayment Parcel.
 - Step 7.a.3. Multiply the Remaining Facilities Costs, as increased by ENR-CCI from the Base Year, by the Benefit Share to determine the Full Prepayment amount.
 - Step 7.a.4. Add to the amount determined in *Step 7.a.3.* any costs to the City, including the costs of any City consultants, associated with the preparation of the Full Prepayment calculation.

- b. The Full Prepayment amount after all issuances of CFD Bonds shall be calculated using the following procedures:
- Step 7.b.1. Determine the Maximum Annual Special Tax for the Developed Parcel for which the Special Tax is to be prepaid using the provisions of **Sections 4 and 5**.
 - Step 7.b.2. Divide the amount from *Step 7.b.1.* by the Maximum CFD Annual Special Tax Revenue to determine the Benefit Share for the Parcel.
 - Step 7.b.3. Multiply the Benefit Share by the total amount of Outstanding Bonds to determine the Bond Share for the Full Prepayment Parcel.
 - Step 7.b.4. Multiply the Benefit Share by the Remaining Facilities Costs, as increased by ENR-CCI from the Base Year, to determine the Remaining Facilities Cost Share for the Full Prepayment Parcel.
 - Step 7.b.5. Sum the Bond Share and Remaining Facilities Cost Share from *Steps 7.b.3.* and *7.b.4.*
 - Step 7.b.6. Determine the total amount of Bonds to be called by rounding the amount summed in *Step 7.b.5.* down to the nearest \$5,000.
 - Step 7.b.7. Multiply the amount calculated in *Step 7.b.6.* by the call premium for the next available call date.
 - Step 7.b.8. Determine the Reserve Fund Share for the Full Prepayment Parcel by multiplying the Reserve Fund Requirement by the Benefit Share.
 - Step 7.b.9. Reduce the amount calculated in *Step 7.b.5.* by the amount of the Reserve Fund Share in *Step 7.b.8.*, provided the amount in the Reserve Fund equals the Reserve Fund Requirement after reduction.
 - Step 7.b.10. Determine the Full Prepayment amount by adding to the amount calculated in *Step 7.b.9.* any fees, call premiums, and interest to the next Bond call date not covered by Special Taxes already levied and collected for the prepaying Parcel, and expenses incurred by the CFD in connection with the Full Prepayment calculation or the application of the proceeds of the Full Prepayment to the call of Outstanding Bonds.
 - Step 7.b.11. If the Special Taxes already have been levied but not collected, the Parcel shall not become a Full Prepayment Parcel until the owner of the Parcel has paid the Special Taxes included on the current property tax bill in addition to the Full Prepayment amount.
- c. Partial Prepayments are allowed only for Parcels owned by a property owner before the issuance of the initial Building Permit. A Partial Prepayment can occur only once per Assessor's Parcel. The City may allow a Partial Prepayment if it is determined that the Partial Prepayment will not jeopardize its ability to make timely payments of Debt Service and maintain a 110-percent Maximum Special Tax coverage of Debt Service, plus Administrative Expenses in all years where there will be Outstanding Bonds. Partial Prepayments can occur only after the Final Bond Sale. Partial Prepayments will be calculated as described below:

The amount of any Partial Prepayment must be either 25 percent or 50 percent of the Full Prepayment amount determined in Step 7.b.10. A Partial Prepayment may be made in an amount equal to 25 percent or 50 percent of the Full Prepayment desired by the party making a Partial Prepayment, except that the full amount of Administrative fees and expenses determined in **Section 6.b.10.** shall be included in the Partial Prepayment. The Maximum Annual Special Tax that can be levied on a Parcel after a Partial Prepayment is made is equal to the Maximum Annual Special Tax that could have been levied before the Prepayment, reduced by the percentage of the Full Prepayment that the Partial Prepayment represents, all as determined by or at the direction of the Finance Director. For example, if the Partial Prepayment is equal to 25 percent, the Maximum Annual Special Tax applied to the Parcel would be 75 percent of the Maximum Annual Special Tax.

8. Interpretation, Application, and Appeal of Special Tax Formula and Procedures

Any taxpayer who feels the amount of the Special Tax assigned to a Parcel is in error may file a notice with the Finance Director appealing the levy of the Special Tax. The Finance Director then will promptly review the appeal and, if necessary, will meet with the applicant. If the Finance Director verifies that the tax should be modified or changed, the Special Tax levy will be corrected and, if applicable in any case, a credit or refund will be granted.

Interpretations may be made by the City, without Resolution or Ordinance of the Council, for purposes of clarifying any vagueness or ambiguity as it relates to the Special Tax rate, the method of apportionment, the classification of properties, or any definition applicable to the CFD.

Without Council approval, the Finance Director may make minor, non-substantive administrative and technical changes to the provisions of this RMA that do not materially affect the rate, method of apportionment, or manner of collection of the Special Tax for purposes of administrative efficiency or convenience or to comply with new applicable federal, state, or local law.

The City, upon request of an owner of land in the CFD that is not a Developed Parcel, also may amend this RMA in any manner acceptable to the City, without Resolution or Ordinance of the Council, upon the affirmative vote of such owner and without the vote of owners of any other land in the CFD, provided such amendment only affects such owner's land and does not reduce the total Maximum Annual Special Tax Revenue for the CFD.

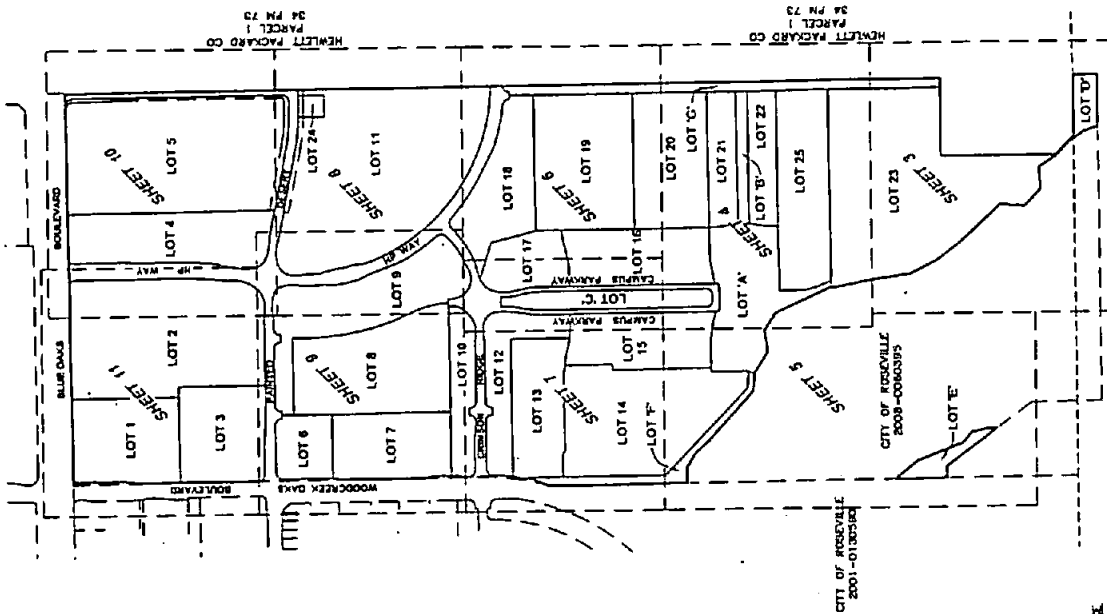
9. Manner of Collection

The Special Tax will be collected in the same manner and at the same time as ad valorem property taxes, provided, however, the Administrator or its designee may directly bill the Special Tax and may collect the Special Tax at a different time, such as on a monthly or other periodic basis, or in a different manner, if necessary, to meet the City's financial obligations.

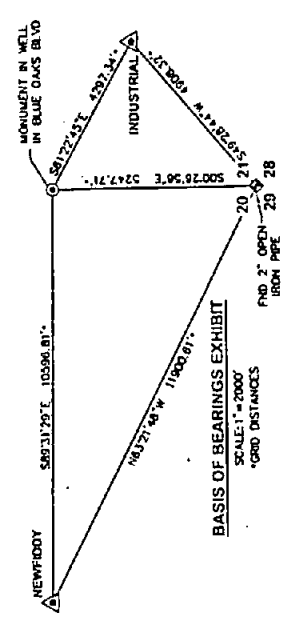
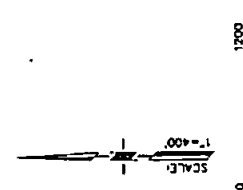
NOTES

1. ALL DIMENSIONS SHOWN HEREON ARE IN FEET AND DECIMALS THEREOF.
2. GROSS ACREAGE OF THE SITE SHOWN HEREON IS 189,912 AC.
3. THE FILING OF THIS MAP CREATES 37 LARGE LOTS.
4. THE FOLLOWING DOCUMENTS CONTAIN EASEMENTS THAT MAY AFFECT THE PROPERTY SHOWN HEREON; THE LOCATION OF WHICH ARE NOT DEFINED THEREIN:
 2011-0039301, REFERS TO 'GRANT OF ACCESS EASEMENT' AS STATED IN THE PARAGRAPH ENUMERATED 'A,' OVER PARCEL 4 OF 34 PM 73 AND FOR THE BENEFIT OF PARCEL 1 OF SAID 34 PM 73.
 2011-0053955, REFERS TO 'EASEMENTS FOR STORM WATER DRAINAGE SYSTEMS' OVER PARCEL 4 OF 34 PM 73 FOR THE BENEFIT OF PARCELS 1, 2 AND 3 OF SAID 34 PM 73.
 PURSUANT TO SECTION 66499.20.2 OF THE GOVERNMENT CODE, LOTS 1, 2, 3 AND 4 AS SHOWN ON THE CERTAIN PARCEL MAP ENTITLED 'CAMPUS OAKS' FILED FOR RECORD IN BOOK 35 OF PARCEL MAPS, AT PAGE 75, PLACER COUNTY RECORDS, ARE HEREBY MERGED AND RESUBDIVIDED INTO THE FOLLOWING PUBLIC EASEMENTS AND RIGHTS OF WAY ARE HEREBY ABANDONED:
 A. THE STREETS NEW MEADOWS DRIVE, AND PAINTED DESERT DRIVE.
 B. PUBLIC UTILITY EASEMENTS DESIGNATED 'P.U.E.'.
 C. PEDESTRIAN EASEMENTS DESIGNATED AS 'P.E.'.

LOT DESIGNATION REVISIONS	
TEMPERATURE MAP	CARGEL LOT
CONTRACT APPROVAL	LOT DESIGNATION
LOT 34'	LOT 3'
LOT 1'	LOT 1'



- LEGEND**
- ◆ FOUND SECTION CORNER, QUARTER CORNER AS NOTED
 - FOUND STANDARD CITY MONUMENT IN MONUMENT WELL
 - FOUND 3/4" IRON PIN WITH COPPER COLLAR STAMPED LS(371)
 - FOUND MONUMENT AS NOTED
 - SET STANDARD CITY MONUMENT IN MONUMENT WELL STAMPED LS(751)
 - SET 3/4" IRON PIN WITH COPPER COLLAR STAMPED LS(751)
 - DIMENSION POINT-NOTHING FOUND OR SET
 - IRRELOCABLE OFFER OF DEDICATION
 - P.U.E. PUBLIC UTILITY EASEMENT
 - P.E. PEDESTRIAN EASEMENT
 - (OA) OVERALL DIMENSION
 - (1) RECORD PER JS PM 75, PCR



BASIS OF BEARINGS

THE BASIS OF BEARINGS FOR THIS MAP IS HAD BY CALIFORNIA STATE PLANE COORDINATE SYSTEM, ZONE 2, EPOCH DATE 2010, BASED ON THE NATIONAL HIGH PRECISION GEODETIC NETWORK (NAD83) WITH THE NATIONAL GEODETIC SURVEY (NGS) USING THE PUBLISHED DATA LISTED BELOW PER THE NATIONAL GEODETIC SURVEY (NGS):

STATION	LATITUDE	LONGITUDE	NORDBERGUS E.D. EASTINGUS E.D. CONVERGENCE
INDUSTRIAL	38°47'22.400-38" N	121°19'30.176310" W	2.050-111.0322
NEWFIDDOY	38°47'44.65600" N	121°17'31.463210" W	2.062-258.265
			6,744,425.216
			0070.092

SCALE 1" = 2000'
 GRID DISTANCES
 20' 2" OPEN IRON PIPE 29 28

LARGE LOT FINAL MAP
CAMPUS OAKS
 SUBDIVISION No. PL14-0373
 ALL OF PARCELS 1, 2, 3 AND 4 OF THE CAMPUS OAKS
 PARCEL MAP BOOK 35 OF PARCEL MAPS, PAGE 75, PCR
 LYING WITHIN A PORTION OF
 SECTIONS 20 & 29, T.11 N., R.6 E., M.D.B.M.
 CITY OF ROSEVILLE
 PLACER COUNTY, CALIFORNIA
 DECEMBER 2015
ANDREGG
 GEOMATICS
 800-405-7077

Attachment 2
 HP Campus Oaks CFD No. 1
 Maximum Special Tax by Tax Category in the Base Year of FY 2015-16 [1]

Tax Category [2]	Maximum Annual Special Tax per Unit or per Acre	Unit of Measure	Original Parcel / Large Lot Parcel Numbers	Original Assessor's Parcel Numbers
LDR	\$2,280	per unit	(20, 25, 23, 19, 14)	017-231-035, 017-231-040, 017-231-038, 017-231-034, 017-231-029
MDR	\$1,800	per unit	(15, 16, 12, 10, 17)	017-231-030, 017-231-031, 017-231-027, 017-231-025, 017-231-032
MDR [3]	\$1,500	per unit	(8, 7 - portion, 13)	017-231-023, 017-231-022 (portion), 017-231-028
MDR (Affordable) [3]	\$900	per unit	(7 - portion)	017-231-022 (portion)
HDR [3]	\$1,200	per unit	(9 - portion, 18 - portion, 21, 22)	017-231-024 (portion), 017-231-033 (portion), 017-231-036, 017-231-037
HDR (Affordable) [3]	\$720	per unit	(9 - portion, 18 - portion)	017-231-024 (portion), 017-231-033 (portion)
HDR	\$6,300	per acre	(3)	017-231-018
BP	\$6,300	per acre	(1)	017-231-016
CC	\$6,300	per acre	(2, 4)	017-231-017, 017-231-019
T/BP-LI [4]	\$0	per acre	(5, 11)	017-231-020, 017-231-026
T/BP-LI [5]	\$6,300	per acre	(N/A)	(N/A)

tax cat

Source: Campus Oaks; City of Roseville; EPS.

- [1] Maximum Annual Special Taxes shown are for the Base Year and shall be adjusted by the Tax Escalation Factor in each Fiscal Year after the Base Year.
- [2] Land use designations as defined in the City's General Plan Land Use Element, as may be amended.
- [3] Amount applicable only to a subset of the units within the Original Parcel / Large Lot Parcel.
- [4] Applicable only to Original Parcel - Large Lot Parcel Number 5 and Large Lot Parcel Number 11 and any Successor Parcels thereto that continue to be zoned Light Industrial. These Original Parcels are Tax-Exempt at CFD Formation.
- [5] Applicable to any Taxable Parcels zoned Light Industrial (Tech/Business Park) excluding Original Parcel - Large Lot Parcel Number 5 and Large Lot Parcel Number 11 and any Successor Parcels thereto from those Original Parcels. See also Footnote 3 above.

Attachment 3
 HP Campus Oaks CFD No. 1
 Maximum Special Tax In the Base Year of FY 2015-16 [1]

Original Parcel/ Large Lot Parcel	Specific Plan Lot Designation	Assessor's Parcel Number	Tax Category	Acres	No. of Units	% of Total Units	Maximum Annual Special Tax		
							Per Unit	Per Acre	Maximum Annual Special Tax
RESIDENTIAL									
Low Density Residential (0.5-6.9 du/ac)									
Lot 20	CO-1	017-231-035	LDR	6.10	36	3.8%	\$2,280	-	\$82,080
Lot 25	CO-2	017-231-040	LDR	6.21	36	3.8%	\$2,280	-	\$82,080
Lot 23	CO-3	017-231-038	LDR	16.58	64	6.8%	\$2,280	-	\$145,820
Lot 19	CO-6	017-231-034	LDR	8.14	48	5.1%	\$2,280	-	\$109,440
Lot 14	CO-7	017-231-029	LDR	9.78	58	6.1%	\$2,280	-	\$132,240
Subtotal Low Density Residential				46.81	242	25.5%			\$551,760
Medium Density Residential (7.0-12.9 du/ac)									
Lot 8	CO-4	017-231-023	MDR	6.37	64	8.9%	\$1,500	-	\$128,000
Lot 7	CO-5	017-231-022	MDR	4.66	27	2.8%	\$1,500	-	\$40,500
			MDR-Affordable- Middle		19	2.0%	\$900	-	\$17,100
Subtotal Lot 7					48				\$57,600
Lot 15	CO-11	017-231-030	MDR	4.72	34	3.6%	\$1,800	-	\$61,200
Lot 16	CO-12	017-231-031	MDR	4.89	34	3.6%	\$1,800	-	\$61,200
Lot 12	CO-13	017-231-027	MDR	3.40	24	2.5%	\$1,800	-	\$43,200
Lot 13	CO-14	017-231-028	MDR	4.42	50	5.3%	\$1,500	-	\$75,000
Lot 10	CO-15	017-231-025	MDR	2.51	19	2.0%	\$1,800	-	\$34,200
Lot 17	CO-18	017-231-032	MDR	2.65	19	2.0%	\$1,800	-	\$34,200
Subtotal Medium Density Residential				35.62	310	32.7%			\$492,600
High Density Residential (13.0 and above, Attached or Detach du/ac)									
Lot 3	CO-21 [2]	017-231-018	HDR	4.94	87	9.2%	-	\$6,300	\$31,122
			HDR- Affordable- Very Low		38	4.0%		-	
Subtotal Lot 3					125				\$31,122
Lot 9	CO-22	017-231-024	HDR	7.19	95	10.0%	\$1,200	-	\$114,000
			HDR- Affordable- Low		24	2.5%	\$720	-	\$17,280
Subtotal Lot 9					119				\$131,280
Lot 18	CO-23	017-231-033	HDR	4.93	58	6.1%	\$1,200	-	\$69,600
			HDR- Affordable- Low		14	1.5%	\$720	-	\$10,080
Subtotal Lot 18					72				\$79,680
Lot 21	CO-24a	017-231-036	HDR	2.35	40	4.2%	\$1,200	-	\$48,000
Lot 22	CO-24b	017-231-037	HDR	2.35	40	4.2%	\$1,200	-	\$48,000
Subtotal High Density Residential				21.77	396	41.8%			\$338,082
TOTAL RESIDENTIAL				104.20	948	100.0%			\$1,382,442
NONRESIDENTIAL									
Professional Office									
Lot 1	CO-31	017-231-016	BP	5.45	-	-	-	\$8,300	\$34,335
Commercial									
Lot 2	CO-41	017-231-017	CC	13.16	-	-	-	\$8,300	\$82,908
Lot 4	CO-42	017-231-019	CC	6.20	-	-	-	\$8,300	\$39,060
Commercial Subtotal				19.36	-				\$121,968
Light Industrial (Tech/Business Park) [3]									
Lot 5	CO-51	017-231-020	T/BP-LI	15.20	-	-	-	\$0	\$0
Lot 11	CO-52	017-231-028	T/BP-LI	17.64	-	-	-	\$0	\$0
Light Industrial (Tech/Business Park) Subtotal				32.84	-				\$0
Light Industrial (Tech/Business Park) [4]									
	N/A	N/A	T/BP-LI	0.00				\$8,300	\$0
TOTAL NONRESIDENTIAL				57.65					\$156,303
TOTAL				161.85	948				\$1,638,746

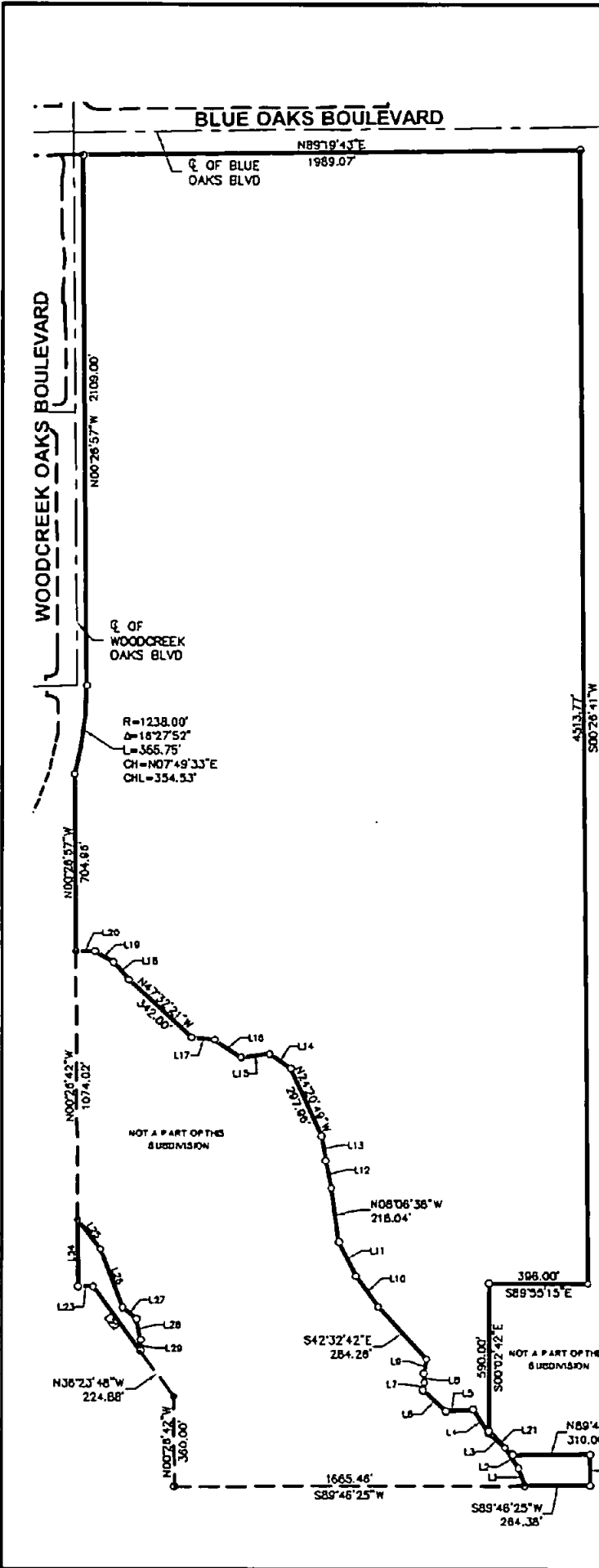
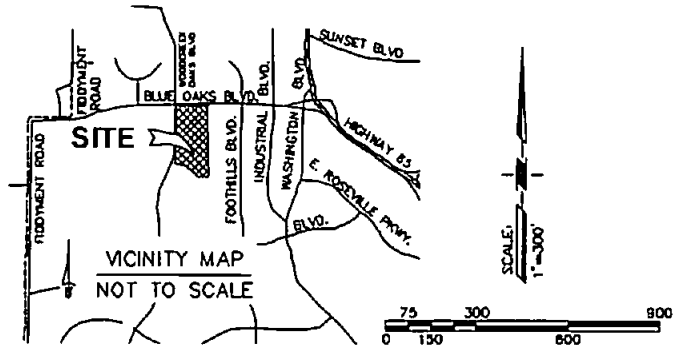
Source: Campus Oaks; City of Roseville; EPS.

- [1] The Maximum Special Taxes shown are for the Base Year and shall be adjusted by the Tax Escalation Factor in each Fiscal Year after the Base Year.
- [2] Special tax per acre takes account that 38 units of Affordable Housing is planned to be included within development on this parcel, and there is no Maximum Annual Special Tax assigned to those 38 Affordable Housing Units.
- [3] Applicable only to Original Parcel - Large Lot Parcel Number 5 and Large Lot Parcel Number 11 and any Successor Parcels thereto that continue to be zoned Light Industrial. These Original Parcels are Tax-Exempt Parcel at CFD formation.
- [4] Applicable to any Taxable Parcels zoned Light Industrial (Tech/Business Park) excluding Original Parcel - Large Lot Parcel Number 5 and Large Lot Parcel Number 11 and any Successor Parcels thereto from those Original Parcels. See also Footnote 3 above.

**CITY OF ROSEVILLE CALIFORNIA
HP CAMPUS OAKS
COMMUNITY FACILITIES
DISTRICT NO. 1
(PUBLIC FACILITIES)**

BEING PARCELS 1,2,3,4 AND AREAS SHOWN AS NEW MEADOW AND PAINTED DESERT DRIVE, AS SHOWN ON THAT CERTAIN PARCEL MAP OF SUBDIVISION NO. PL14-0109 "CAMPUS OAKS", RECORDED IN BOOK 35 OF PARCEL MAPS ON PAGE 75.

BEING A PORTION OF SECTIONS 20 AND 29 T.11N, R.6E, M.D.M. CITY OF ROSEVILLE, PLACER COUNTY, CALIFORNIA
SCALE: 1"=300' DATE: JULY 29, 2015



LINE TABLE		
NO.	BEARING	DISTANCE
L1	S18°14'14"E	74.35'
L2	S34°12'10"E	98.65'
L3	S47°50'10"E	67.67'
L4	S33°13'08"E	112.48'
L5	N89°07'37"E	111.02'
L6	S48°49'21"E	123.63'
L7	S08°33'16"W	30.02'
L8	S01°30'30"E	33.23'
L9	S09°39'15"W	55.18'
L10	S38°14'06"E	152.38'
L11	S27°02'10"E	151.75'
L12	S11°28'16"E	112.53'
L13	S09°34'20"E	88.81'
L14	S58°23'35"E	102.79'
L15	N83°10'21"E	113.01'
L16	S58°56'45"E	127.47'
L17	S84°35'33"E	91.65'
L18	S41°48'03"E	62.80'
L19	S59°03'04"E	65.68'
L20	N89°58'43"E	76.31'

LINE TABLE		
NO.	BEARING	DISTANCE
L21	N45°50'55"W	133.58'
L22	N38°24'03"W	320.18'
L23	S58°48'10"W	60.00'
L24	N00°28'50"W	205.94'
L25	S38°08'10"E	148.63'
L26	S20°49'23"E	240.17'
L27	S48°34'57"E	71.93'
L28	S11°24'48"E	84.18'
L29	S00°00'03"W	44.80'

LEGEND

- BOUNDARY OF ANNEXATION
 - o DIMENSION POINT
- TOTAL AREA OF ANNEXATION = 189.911 ACRES

Filed in the office of the City Clerk of the City of Roseville this day of _____, 2015.

City Clerk

I hereby certify that the within map showing proposed boundaries of Community Facilities District No. 1 (Public Facilities) City of Roseville, County of Placer, State of California, was approved by the City Council of the City of Roseville, at a meeting thereof, held on the _____ day of _____, 2015, by its Resolution No. _____

City Clerk

Filed this _____ day of _____, 2015, at the hour of _____ o'clock p.m., in Book _____ of Maps of Assessment and Community Facilities Districts, at Page _____ in the office of the County Recorder in the County of Placer, State of California.

County Recorder,
County of Placer

\\C:\307\1444809\pawg\14449020\cmmes-df.dwg, 07/31/15 11:13:40am, stewart

EXHIBIT B
Property Owners and Assessor Parcel Numbers

(Formerly Assessor's Parcel Numbers 017-230-074, 017-230-075, 017-230-076, 017-230-077)

BBC Roseville Oaks, LLC	017-231-016
BBC Roseville Oaks, LLC	017-231-017
BBC Roseville Oaks, LLC	017-231-018
BBC Roseville Oaks, LLC	017-231-019
BBC Roseville Oaks, LLC	017-231-020
BBC Roseville Oaks, LLC	017-231-021
BBC Roseville Oaks, LLC	017-231-022
BBC Roseville Oaks, LLC	017-231-023
BBC Roseville Oaks, LLC	017-231-024
BBC Roseville Oaks, LLC	017-231-025
BBC Roseville Oaks, LLC	017-231-026
BBC Roseville Oaks, LLC	017-231-027
BBC Roseville Oaks, LLC	017-231-028
BBC Roseville Oaks, LLC	017-231-029
BBC Roseville Oaks, LLC	017-231-030
BBC Roseville Oaks, LLC	017-231-031
BBC Roseville Oaks, LLC	017-231-032
BBC Roseville Oaks, LLC	017-231-033
BBC Roseville Oaks, LLC	017-231-034
BBC Roseville Oaks, LLC	017-231-035
BBC Roseville Oaks, LLC	017-231-036
BBC Roseville Oaks, LLC	017-231-037
BBC Roseville Oaks, LLC	017-231-038
BBC Roseville Oaks, LLC	017-231-039
BBC Roseville Oaks, LLC	017-231-040
BBC Roseville Oaks, LLC	017-231-041
BBC Roseville Oaks, LLC	017-231-042
BBC Roseville Oaks, LLC	017-231-043
BBC Roseville Oaks, LLC	017-231-044
BBC Roseville Oaks, LLC	017-231-045
BBC Roseville Oaks, LLC	017-231-046
BBC Roseville Oaks, LLC	017-231-047

