



PLACER, County Recorder  
JIM MCCAULEY

DOC- 2005-0162738

Check Number 7123d1

Monday, DEC 05, 2005 14:16:04

MIC \$3.00; AUT \$22.00; SBS \$21.00

REC \$24.00;

Ttl Pd \$70.00

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Recording Requested by and  
When Recorded-Mail to:

City of Roseville  
311 Vernon Street  
Roseville CA 95678

TITLE OF DOCUMENT

Notice of Special Tax Lien

Longmeadow-Parkside CFN No (Public Facilities)

Re-record to add 2 pages titled "Attachment 1"  
omitted from previous version.

AL

**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

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SPACE ABOVE THIS LINE FOR RECORDER'S USE

**NOTICE OF SPECIAL TAX LIEN**

CITY OF ROSEVILLE  
LONGMEADOW PARKSIDE COMMUNITY FACILITIES DISTRICT NO. 1  
(PUBLIC FACILITIES)  
COUNTY OF PLACER, STATE OF CALIFORNIA

Pursuant to the requirements of Section 3114.5 of the Streets and Highways Code and Section 53324 of the Government Code, the undersigned, City Clerk of the City of Roseville, hereby gives notice that a lien to secure payment of a special tax which the City Council of the City of Roseville, County of Placer, State of California is authorized to levy is hereby imposed. The special tax secured by this lien is authorized to be levied for the purpose of: paying for the facilities or services described in **Exhibit A** attached hereto including paying principal and interest on bonds, the proceeds of which are being used to finance those facilities, and the incidental expenses related thereto.

The special tax is authorized to be levied within Longmeadow Parkside Community Facilities District No. 1 (Public Facilities), City of Roseville, County of Placer, State of California, which has now been officially formed and the lien of the special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax obligation is prepaid, permanently satisfied, and canceled in accordance with law, or until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Government Code.

The rate, method of apportionment, and manner of collection of the authorized special tax is shown on **Exhibit B** attached hereto. Conditions under which the obligation to pay the special tax may be prepaid and permanently satisfied and the lien of the special tax canceled are as set forth in Exhibit B attached hereto.

Notice is further given that upon the recording of this notice in the office of the county recorder, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within Longmeadow Parkside Community Facilities District No. 1 (Public Facilities), City of Roseville, in accordance with Section 3115.5 of the Streets and Highways Code.

The name(s) of the owner(s) and the assessor's parcel number(s) of the real property included within this Community Facilities District and not exempt from the special tax are set forth on **Exhibit C** hereto.

Reference is made to the "Amended Proposed Boundaries of Longmeadow Parkside (Formerly recorded as Longmeadow Porter) Community Facilities District No. 1 (Public Facilities), City of Roseville, Placer County, California," recorded on November 2, 2005 in the Office of the County Recorder of the County of Placer as Document No. 2005-0147741 and in Book 3, at Page 55 of the Maps of Assessment and Community Facilities District, which map is now the final boundary map of the community facilities district, which included a correction of the name of the District.

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 Director of Finance, City of Roseville, 311 Vernon Street, Roseville, CA 95678.

Dated: October 26, 2005



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Sonia Orozco,  
City Clerk of the City of Roseville

- EXHIBIT A - CFD Improvements
- EXHIBIT B - Rate and Method of Apportionment
- EXHIBIT C - Property Owners and Parcel Numbers

## EXHIBIT A

### CFD Improvements

City of Roseville  
 Longmeadow Parkside CFD No. 1  
 Estimated Costs of Authorized Facilities (2005 \$s)

Description	Longmeadow	Parkside	Total Costs
<b>CFD Hard Construction Costs</b>			
<b>Blue Oaks Boulevard</b>			
Blue Oaks Boulevard @ HP	\$150,009	\$0	\$150,009
Blue Oaks Boulevard and Woodcreek Oaks	\$683,436	\$0	\$683,436
Blue Oaks Boulevard and Woodcreek Oaks (remaining work)	\$317,666	\$0	\$317,666
Blue Oaks Boulevard @ W44	\$965,067	\$0	\$965,067
<b>Parkside Drive</b>			
Parkside and 1/2 New Meadow	\$1,138,210	\$0	\$1,138,210
New Meadow @ W44	\$310,702	\$0	\$310,702
Dry Utility Trench Costs/Fees (Roseville Electric)	\$252,758	\$20,000	\$272,758
Dry Utility Trench Costs/Fees (Lupton Excavation)	\$277,327	\$0	\$277,327
Landscaping	\$439,259	\$31,844	\$471,103
Masonry Wall / Entry Features	\$690,721	\$46,224	\$736,945
Masonry Wall / Entry Features (Village 2 Phase 4)	\$109,781	\$0	\$109,781
<b>Subtotal CFD Hard Construction Costs</b>	<b>\$5,334,936</b>	<b>\$98,068</b>	<b>\$5,433,004</b>
<b>CFD Soft Construction Costs</b>			
Engineering @ 4.5%	\$240,072	\$4,413	\$244,485
Plancheck and Inspection @ 4%	\$213,397	\$3,923	\$217,320
Construction Staking @ 1.5%	\$80,024	\$1,471	\$81,495
Project Management @ 4%	\$213,397	\$3,923	\$217,320
Contingency @ 5%	\$266,747	\$4,903	\$271,650
<b>Subtotal CFD Soft Construction Costs</b>	<b>\$1,013,638</b>	<b>\$18,633</b>	<b>\$1,032,271</b>
<b>Impact Fees</b>			
Community Benefit Fee	\$647,360	\$0	\$647,360
City-Wide In-Lieu Park Fees	\$878,000	\$0	\$878,000
<b>Subtotal Impact Fees</b>	<b>\$1,525,360</b>	<b>\$0</b>	<b>\$1,525,360</b>
<b>TOTAL AUTHORIZED FACILITIES COSTS</b>	<b>\$7,873,934</b>	<b>\$116,701</b>	<b>\$7,990,635</b>

\*Costs\*

Source: John Mourier Construction, Inc.

## EXHIBIT B

Longmeadow Parkside  
Community Facilities District No. 1  
(Public Facilities)  
City of Roseville, California

RATE, METHOD OF APPORTIONMENT, AND  
MANNER OF COLLECTION OF SPECIAL TAX

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### 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 Longmeadow Parkside 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

“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 following actual or reasonably estimated costs related to the administration of the CFD, including:

- Costs of computing Special Taxes and preparing annual Special Tax collection schedules (whether by the City or designee thereof or both);
- Costs of collecting the Special Taxes (whether by the County, the City, or otherwise);
- Costs of remitting the Special Taxes to the Trustee;
- Costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Bond Indenture;
- Costs to the City, CFD or any designee thereof of complying with arbitrage rebate requirements;
- Costs to the City, CFD or any designee thereof of complying with City, CFD or obliged persons disclosure requirements;
- Costs associated with preparing Special Tax disclosure statements;
- Costs incurred in responding to public inquiries regarding the Special Taxes;

- Costs to the City, CFD or designee thereof related to any appeal of the Special Tax;
- Costs associated with the release of funds from an escrow account, if any; and
- Amounts estimated to be advanced or advanced by the City for any other administrative purposes, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**“Administrator”** means the person or firm designated by the City to administer the Special Taxes according to this Rate and Method of Apportionment of Special Tax.

**“Affordable Unit”** means a Unit built on a Single-family Residential Parcel for which an Affordable Purchase Development Agreement has been recorded on title of the property designating the Unit as affordable and resulting in a deed of trust on the Single-family Residential Parcel in favor of the City. Single-family Residential Parcels identified as Affordable Units are identified as lots 15, 16, 19, 20, 129, 130, 135, 136, 141, 142, 153, 154, 159, 160, 165, 166, 170, 171, 172, 175, 176, 177, 181, 182, 183, 187, 188, and 189 as shown on Plat of “Longmeadow Village 2, Phase 1 filed for record June 14, 2005 in Book AA of maps at page 37, in the official records of the County. Affordable Units are identified by County Assessor’s Parcel in **Attachment 1**. The list of Affordable Units shall also be updated to reflect those Units no longer qualifying as Affordable Units, also known as Market Rate Units. If an Affordable Unit is no longer owned by the Original Owner, the Taxable Parcel will be reclassified as a Market Rate Unit. The list of Affordable Units, which shall contain all qualifying Affordable Units as of April 30, shall be made available to Administrator by July 1 of each year for purposes of determining the Maximum Annual Special Tax for Taxable Parcels pursuant to **Section 5** below. There shall be no more than 28 Affordable Units in the CFD.

**“Annual Costs”** means, for any Fiscal Year, the total of the following:

- i. Debt Service to be paid from Special Taxes collected during such Fiscal Year;
- ii. Administrative Expenses for such Fiscal Year;
- iii. The amount needed to replenish the reserve fund for the Bonds to the level required under the Bond Indenture;
- iv. An amount equal to the amount of delinquencies in payments of Special Taxes levied in the previous Fiscal Year or anticipated for the current Fiscal Year;
- v. Pay-As-You-Go Expenditures; and
- vi. Less any earnings on the reserve fund and special tax fund that are transferred to the bond redemption fund pursuant to the Bond Indenture.

**“Authorized Facilities”** means those facilities to be financed as identified in the resolution forming the CFD.

“**Benefit Share**” means the Maximum Annual Special Tax for a Taxable Parcel divided by the Maximum CFD Revenue.

“**Bond(s)**” means bond(s) issued or other indebtedness incurred by the City for the CFD under the Act.

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

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

“**CFD**” means Longmeadow Parkside Community Facilities District No. 1 (Public Facilities).

“**City**” means the City of Roseville, California.

“**Council**” means the City Council of the City.

“**County**” means the County of Placer, California.

“**County Assessor's Parcel**” means the Assessor’s Parcel number for any Parcel of land in the CFD as recorded by the County Assessor on the County equalized tax roll.

“**Debt Service**” means the total annual amount of bond principal, interest, and any scheduled sinking fund payments of the Bonds.

“**Developed Parcel**” means a Parcel in one of the following Parcel categories that has received from the City the applicable development approval for that Parcel category as follows:

<b><u>Parcel Category</u></b>	<b><u>Development Approval</u></b>
Single-Family Residential Parcel	=> - Final Subdivision Map

“**Developer**” means John Mourier Construction, Inc., or successor.

“**Final Subdivision Map**” means a recorded map designating individual Single-Family Residential Parcels.

“**Finance Director**” means the City Treasurer of the City or designee.

“**Fiscal Year**” means the period starting July 1 and ending the following June 30.

**“Large Lot Parcel(s)”** means any Taxable Parcel that is not a Developed Parcel.

**“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 Residential Parcels. A Final Subdivision Map will create individual single-family parcels.

**“Market Rate Unit”** means Taxable Parcels in the Longmeadow that are sold without subsidies for low income or medium income homebuyers. At formation of the CFD, there will be 28 Taxable Parcels designated as Affordable Units. All remaining Taxable Parcels will be classified as Market Rate Units. An Affordable Unit will be reclassified as a Market Rate Unit when the Original Owner sells the Affordable Unit.

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

**“Maximum Annual Special Tax”** means the maximum amount of Special Tax that can be levied against a Taxable Parcel in a Fiscal Year as shown in **Attachment 1**.

**“Maximum Annual Special Tax Revenue”** means the maximum amount of revenue that can be collected by levying the Maximum Annual Special Tax against a group of Taxable Parcels within a specific classification.

**“Original Owner”** means an individual or party that originally purchases an Affordable Unit.

**“Original Parcel”** means the County Assessor Parcel’s existing at the formation of the CFD, as shown on **Attachment 1**.

**“Outstanding Bonds”** means the total principal amount of Bonds that have been issued and not fully repaid or legally defeased. Prior to the initial Bond sale, Outstanding Bonds shall be equal to the bond authorization.

**“Parcel”** means any parcel of land, identified by County Assessor's Parcel, in the CFD based on the equalized tax rolls of the County as of January 1 preceding the Fiscal Year.

**“Pay-As-You-Go Expenditure”** means expenditures for Authorized Facilities that are not funded through the issuance of bonds. The developer may receive payments from Pay-As-You-Go Expenditures, for Authorized Facilities constructed but not fully reimbursed from bond proceeds, for a period of five years from the first year that Special Taxes are levied. After that time period, Pay-As-You-Go Expenditures will be utilized by the City, in its sole discretion, for funding any additional Authorized Facilities.

**“Planned Residential Lots”** means the number of single-family Units planned for each Large Lot Parcel as shown in **Attachment 1**.

**“Prepayment”** means the complete fulfillment of a Parcel’s Special Tax obligation, as determined by following the procedures in **Section 7**.

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

**“Reserve Fund Requirement”** means the amount required to be held in the bond reserve fund created under the Bond Indenture.

**“Reserve Fund Share”** means the lesser of: (i) Reserve Fund Requirement or (ii) the reserve fund balance at the time of such calculation, multiplied by the Benefit Share for a given Parcel.

**“Single-family Residential Parcel”** means a single-family residential lot created by the recordation of a Final Subdivision Map.

**“Special Tax(es)”** mean(s) any special tax levied on Taxable Parcels in the CFD under the Act.

**“Subdivision”** or **“Subdivided”** means a division of a Parcel into two or more Parcels through the Subdivision Map Act process.

**“Successor Parcel”** means a Parcel created by Subdivision of an Original Parcel or other Successor Parcel.

**“Tax Collection Schedule”** means the document prepared by the City for the County Auditor to use in levying and collecting the Special Tax each Fiscal Year.

**“Taxable Acres”** or **“Taxable Acreage”** means the portion of a Taxable Parcel that is developable.

**“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 are: (i) Public Parcels, (ii) Parcels for which the Special Tax has been fully prepaid under **Section 7** hereof, and (iii) certain privately owned Parcels such as common areas owned by homeowner’s associations or property owner associations, wetlands, detention basins, water quality ponds, and open space, on which an *ad valorem* property tax is not levied.

**“Unit(s)”** means a Single-family Residential Parcel, or the number of single-family residential lots proposed for a Large Lot Parcel.

### **3. Determination of Parcels Subject to Special Tax**

The City shall prepare a list of the Parcels subject to the Special Tax. The City shall identify the Taxable Parcels from a list of all Parcels within the CFD boundary by excluding all Tax-Exempt Parcels.

### **4. Termination of the Special Tax**

The Special Tax will be levied and collected for as long as needed to pay the principal and interest on debt and other costs incurred in order to construct the authorized facilities and to pay the Annual Costs. However, in no event shall the Special Tax be levied on any Parcel in the CFD after Fiscal Year 2039-2040.

When all Annual Costs incurred by the CFD have been paid, the Special Tax 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. The Notice of Cessation of Special Tax shall additionally 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.

### **5. Assignment of Maximum Annual Special Tax**

A. Classification of Parcels. Each Fiscal Year, using the Definitions above, the parcel records of the County Assessor's Secured Tax Roll as of January 1, and other City development approval records as of June 1, the Administrator shall cause:

1. Each Parcel to be classified as a Tax-Exempt Parcel or a Taxable Parcel;
2. Each Taxable Parcel to be classified as a Original Parcel or Successor Parcel;
3. Each Successor Parcel or Original Parcel to be classified as a Large Lot Parcel or Developed Parcel; and
4. Each Developed Parcel to be classified as a Market Rate Unit or Affordable Unit.

B. Assignment of Maximum Annual Special Tax. The Administrator shall then assign the Maximum Annual Special Tax to each Taxable Parcel as follows:

- 1) Original Parcels: At the formation of the CFD, Original Parcels are assigned the Maximum Annual Special Tax as shown in **Attachment 1**. Each Original Parcel is assigned Planned Residential Lots and a Maximum

Annual Special Tax per Unit. Original Parcels that are Affordable Units are identified by County Assessor's Parcel in **Attachment 1**. As Original Parcels shown in **Attachment 1** are Subdivided into Successor Parcels, use **Sections 5.B.2** through **Section 5.B.3** to assign the Maximum Annual Special Tax to Taxable Parcels.

- 2) Successor Parcels: As Original Parcels and Successor Parcels are subdivided, use the following steps to assign the Maximum Annual Special Tax to new Successor Parcels.
  - a. If Original or Successor Parcel Are Subdivided Into Large Lot Parcels: Use the following steps to assign the Maximum Annual Special Tax to each Large Lot Parcel created by the Subdivision. There shall be no net loss of Maximum CFD Revenue as a result of the assignment of the Maximum Annual Special Tax to new Taxable Parcels.

Step 1: The Developer will assign Planned Residential Lots equal to the total Planned Residential Lots from the Original Parcel(s) to each newly created Large Lot Parcel. If the Developer fails to assign Planned Residential Lots to Large Lot Parcels, the Administrator will allocate Planned Residential Lots on a pro rata basis to each Large Lot Parcel based on the percentage of Taxable Acreage of each Large Lot Parcel to the total Taxable Acreage of all Large Lot Parcels.

Step 2: Multiply the number of Planned Residential Lots assigned to each Large Lot Parcel by the Maximum Annual Special Tax per Unit, as shown in **Attachment 1**, to calculate the Maximum Annual Special Tax for each Large Lot Parcel.

- b. If Original or Successor Parcel Is Subdivided Into Developed Parcels and One or More Large Lot Parcels: When an Original or Successor Parcel is Subdivided into Single-Family Residential Parcels and one or more Large Lot Parcels, the Maximum Annual Special Tax is assigned to the Single-Family Residential Parcels and Large Lot Parcels created by the Subdivision in the following manner.

Step 1: Assign Planned Residential Lots according to the instructions in **Section 5.B.2**.

Step 2: For the remaining Large Lot Parcel(s), multiply the number of Planned Residential Lots assigned to the Large Lot Parcel times the Maximum Annual Special Tax per Unit, as shown in **Attachment 1**, to determine

the Maximum Annual Special Tax for the Large Lot Parcels(s).

Step 3: Multiply the Planned Residential Lots assigned to the Large Lot Parcel that has been subdivided into Developed Parcels by the Maximum Annual Special Tax per Unit assigned to the Large Lot Parcel in **Attachment 1**.

Step 4: Divide the Maximum Annual Special Tax calculated in **Step 3** above by the number of actual Single Family Residential Parcels created by the Final Subdivision Map. This amount is the Maximum Annual Special Tax per Unit for the Developed Parcels.

- c. If Original or Successor Parcels is Subdivided into Developed Parcels: The Maximum Annual Special Tax is assigned to Developed Parcels using the following steps. There shall be no net loss of Maximum CFD Revenue as a result of the assignment of the Maximum Annual Special Tax to Developed Parcels.

Step 1: Divide the total amount of Maximum Annual Special Tax assigned to the Large Lot Parcel by the total number of actual Single Family Residential Parcels created by the Final Subdivision Map. This amount is the Maximum Annual Special Tax per Unit.

- C. Transfer of Planned Residential Lots from Original or Successor Parcel to Another. The City may, at its sole discretion, allow the transfer of Planned Residential Units from one Original or Successor Parcel to another. Such transfer shall only be allowed if (i) all transfers are agreed to in writing by the affected property owners and Finance Director, and (ii) there is no reduction in Maximum CFD Revenue as a result of such transfers. If such transfer is requested, the Administrator will use the following steps to transfer Planned Residential Lots among Parcels:

1. Determine the number of Planned Residential Lots to be transferred.
2. Determine (from **Attachment 1**) that the Maximum Annual Special Tax per Unit for the Planned Residential Lots to be transferred.
3. Determine (from **Attachment 1**) that the Maximum Annual Special Tax per Unit for the Large Lot Parcel to which the Planned Residential Lots are to be transferred. If the Maximum Annual Special Tax per Unit is the same for each Original or Successor Parcel, reassign the Planned Residential Lots from one Original or Successor Parcel to another. The transfer is complete.
4. If the Maximum Annual Special Tax per Unit is not the same for Units assigned to the Parcels from and to which Planned Residential Lots are to

be transferred, then multiply the number calculated in **Section C.1** times the amount determined in **Section C.2**. Subtract this amount from the Maximum Annual Special Tax assigned to the Original or Successor Parcel from which Planned Residential Units are being transferred, and add this amount to the Maximum Annual Special Tax for the Parcel to which Planned Residential Lots are being transferred. Next, transfer the number of Planned Residential Units from one Parcel to the other.

- D. Conversion of a Tax-Exempt Parcel to a Taxable Parcel. If a Tax-Exempt Parcel is converted to a Taxable Parcel, it shall become subject to the Special Tax. The Maximum Annual Special Tax for each such Parcel shall be the Taxable Acreage of the Parcel multiplied by \$8,300.
- E. Taxable Parcel 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 school 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 CFD Revenue, and the transfer is agreed to by the owners of the Parcels involved in the transfer and the Administrator.

## **6. Setting the Annual Special Tax for Taxable Parcels**

The City shall calculate the Special Tax levy for each Taxable Parcel for each Fiscal Year as follows:

- A. Compute the Annual Costs using the definition of Annual Costs in **Section 2**.
- B. Calculate the Special Tax levy for each Taxable Parcel by the following steps:
  - Step 1: Compute 100 percent of the Maximum Annual Special Tax Revenue for all Taxable Parcels.
  - Step 2: Compare the Annual Costs with the Maximum Annual Special Tax Revenue calculated in the previous step.
  - Step 3: If the Annual Costs are less than the Maximum Annual Special Tax Revenue, decrease proportionately the Special Tax levy for each Taxable Parcel until the Special Tax Revenue equals the Annual Cost.
- C. Levy on each Taxable Parcel the amount calculated above.
- D. Prepare the Tax Collection Schedule, unless an alternative method of collection has been selected pursuant to **Section 9** to be discussed, and 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 shall not be sent later than the date required by the Auditor for such inclusion.

The City shall make every effort to correctly calculate the Special Tax for each Parcel. It shall be the burden of the taxpayer to correct any errors in the determination of the Parcels subject to the tax and the assignment of the Special Tax to the Parcels.

As development and subdivision of CFD land uses take place, the City will maintain a file, available for public inspection, of each current County Assessor's Parcel Number within the CFD, its Maximum Annual Special Tax, and the Maximum Annual Special Tax Revenues for all Parcels within the CFD. This record shall show the calculation of the assigned Maximum Annual Special Tax to each Taxable Parcel.

## **7. Prepayment of Special Tax Obligation**

A property owner may permanently satisfy the Special Tax on a Parcel by prepayment as permitted under Government Code Section 53344. Prepayment is permitted only under the following conditions:

- The Prepayment is based on the Maximum Annual Special Tax for the prepaying Parcel at the time of Prepayment.
- The City determines that the 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 prior to Prepayment.

The Prepayment amount shall be established by following these steps:

### **Outstanding Bond Share**

- Step 1 Determine the Maximum Annual Special Tax for the Parcel for which the Special Tax is to be fully prepaid by following the procedures in **Section 5**.
- Step 2 Divide the Maximum Annual Special Tax from Step 1 by the Maximum CFD Revenue to arrive at the Benefit Share.
- Step 3 Determine the Bond Share for the Parcel by multiplying the Benefit Share from Step 2 by the Outstanding Bonds. The Outstanding Bonds to be retired from Special Taxes that have been levied but not collected shall reduce the amount of Outstanding Bonds for purposes of calculating the Bond Share. Round to the nearest \$5,000. This amount is the amount to call Bonds.

- Step 4 Add to the amount calculated in Step 3 any fees, call premiums, and expenses incurred by the City in connection with the prepayment calculation or the application of the proceeds of the Prepayment to the call of Bonds.
- Step 5 Determine the Parcel Reserve Fund Share by multiplying the Benefit Share by the Reserve Fund Requirement. Reduce the amount calculated in Step 4 by the Parcel's Reserve Fund Share. This amount is the net Prepayment amount.

*Note: At the City's sole discretion, the Parcel's Reserve Fund Share may be used to net against the rounding amount and any excess or deficiency netted against the subsequent Fiscal Year Special Tax levy.*

## **8. Appeals**

The Administrator has the authority to make necessary administrative adjustments to the Rate and Method of Apportionment in order to remedy any portions of the Special Tax formula that require clarification.

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

Interpretations may be made by Resolution 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.

## **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, that the City 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 its financial obligations.

Attachment 1  
 Longmeadow Parkside CFD No. 1 (Public Facilities)  
 Maximum Annual Special Tax for Original Parcels [1]

Original Parcel	Description	Unit Type	Planned Residential Lots [2]	Maximum Annual Special Tax per Unit	Maximum Annual	
					Special Tax per Original Parcel [3]	Special Tax per Original Parcel [3]
482-320-001 to 076	Village L-1	Market Rate Units	144	\$1,584	\$228,096	
482-351-001 to 14	Village L-2	Market Rate Units	14	\$1,104	\$15,456	
482-351-017,018, 021	Village L-2	Market Rate Units	3	\$1,104	\$3,312	
482-354-001, 004 to 007	Village L-2	Market Rate Units	5	\$1,104	\$5,520	
482-354-010 to 013,016 to 025	Village L-2	Market Rate Units	14	\$1,104	\$15,456	
482-354-028 to 031, 034 to 037	Village L-2	Market Rate Units	8	\$1,104	\$8,832	
482-354-040 to 042, 046	Village L-2	Market Rate Units	4	\$1,104	\$4,416	
482-355-001, 005 to 007	Village L-2	Market Rate Units	4	\$1,104	\$4,416	
482-355-011 to 013, 017 to 020	Village L-2	Market Rate Units	7	\$1,104	\$7,728	
482-352-001 to 008	Village L-2	Market Rate Units	8	\$1,104	\$8,832	
482-353-001 to 014	Village L-2	Market Rate Units	14	\$1,104	\$15,456	
482-356-001 to 029	Village L-2	Market Rate Units	29	\$1,104	\$32,016	
482-357-001 to 007	Village L-2	Market Rate Units	7	\$1,104	\$7,728	
482-351-015 to 016, 019 to 020	Village L-2	Affordable Units	4	\$120	\$480	
482-354-002,003,008,009,014,015	Village L-2	Affordable Units	6	\$120	\$720	
482-354-026,027,032,033,038,039,043 to 045	Village L-2	Affordable Units	9	\$120	\$1,080	
482-355-002 to 004, 008 to 010, 014 to 016	Village L-2	Affordable Units	9	\$120	\$1,080	
		<b>Subtotal</b>	<b>145</b>		<b>\$132,528</b>	
482-340-007 [4] [5]	Por. L-3, L-4	Market Rate Units	191	\$1,104	\$210,864	
	Por. L-5					
482-340-005 [4] [5]	Por. L-4, L-5	Market Rate Units	62	\$1,104	\$68,448	

Attachment 1  
 Longmeadow Parkside CFD No. 1 (Public Facilities)  
 Maximum Annual Special Tax for Original Parcels [1]

Original Parcel	Description	Unit Type	Planned Residential Lots [2]	Maximum Annual Special Tax per Unit	Maximum Annual Special Tax per Original Parcel [3]
482-340-006 [4]	Por. L-3	Market Rate Units	2	\$1,104	\$2,208
011-270-001 to 020	D-1	Market Rate Units	35	\$320	\$11,200
011-280-002 to 016	L-6	Public Parcel [6]	0	\$0	\$0
482-340-003					
<b>Totals</b>			<b>579</b>		<b>\$653,344</b>

[1] The Maximum Annual Special Tax does not escalate.

[2] There should be no net loss of Maximum Annual Special Tax Revenue. If the number of Planned Residential Lots are not created once final maps have been recorded, the Maximum Annual Special Tax per Unit will increase to ensure that there is no net loss of Maximum Annual Special Tax Revenue.

[3] A Maximum Annual Special Tax is assigned to each Original Parcel. As Original Parcels are Subdivided, Planned Residential Lots are assigned by the Developer to the Successor Parcels created by the Subdivision. If the Developer fails to assign Planned Residential Lots to Successor Parcels, the Administrator will assign the Planned Residential Lots using Section 5.B.2.

[4] List of Planned Residential Units assigned to Villages L-3, L-4, and L-5 and corresponding County Assessor's Parcels.

- Village L-3      76 Units      por. 482-340-007
- Village L-4      109 units      482-340-006, por. 482-340-005 and 007
- Village L-5      70 units      por. 482-340-005 and 007

[5] If Village L-5 is sold to the Roseville City School District, the Developer will prepare the Special Tax obligation for 72 Planned Residential Units.

[6] Any Public Parcel or Tax-Exempt Parcels that is converted to taxable uses will be assigned a Maximum Annual Special Tax by multiplying the Taxable Acreage of the Parcel by \$8,300.

**EXHIBIT C**  
**Property Owners and Assessor Parcel Numbers**

LONGMEADOW PARKSIDE COMMUNITY FACILITIES DISTRICT NO. 1  
(PUBLIC FACILITIES)  
CITY OF ROSEVILLE  
PLACER COUNTY, CALIFORNIA

PROPERTY IN THE DISTRICT

<u>Assessor's Parcel No.</u>	<u>Name and Address of Property Owner</u>	<u>No. of Acres</u>
482-320-001 to 076 482-330-001 to 068	John Mourier Construction, Inc. 1430 Blue Oaks Drive, Suite 190 Roseville, CA 95747	28.8 acres
482-340-003 482-340-005 482-340-006 482-340-007	John Mourier Construction, Inc. 1430 Blue Oaks Drive, Suite 190 Roseville, CA 95747	29.6 acres
482-351-001 to 021 482-352-001 to 008 482-353-001 to 014 482-354-001 to 046 482-355-001 to 020 482-356-001 to 029 482-357-001 to 007	John Mourier Construction, Inc. 1430 Blue Oaks Drive, Suite 190 Roseville, CA 95747	15.5 acres
011-270-001 to 020 011-280-002 to 016	John Mourier Construction, Inc. 1430 Blue Oaks Drive, Suite 190 Roseville, CA 95747	8.2 acres

CITY COUNCIL OF THE CITY OF ROSEVILLE

RESOLUTION NO. 05- 540

RESOLUTION DECLARING ELECTION RESULTS OF  
SPECIAL ELECTION FOR  
LONGMEADOW PARKSIDE COMMUNITY FACILITIES DISTRICT NO. 1 (PUBLIC  
FACILITIES)

WHEREAS, on October 19, 2005 this Council adopted Resolution No. 05-536 "RESOLUTION OF FORMATION OF COMMUNITY FACILITIES DISTRICT AND TO LEVY A SPECIAL TAX IN LONGMEADOW PARKSIDE COMMUNITY FACILITIES DISTRICT NO. 1 (PUBLIC FACILITIES)" (the "Resolution of Formation"), ordering the formation of the City's Longmeadow Parkside Community Facilities District No. 1 (Public Facilities) (the "CFD"), authorizing the levy of a special tax on property within the CFD and preliminarily establishing an appropriations limit for the CFD, all pursuant to the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"); and

WHEREAS, this Council has also adopted Resolution No. 05-537 "RESOLUTION DEEMING IT NECESSARY TO INCUR BONDED INDEBTEDNESS IN LONGMEADOW PARKSIDE COMMUNITY FACILITIES DISTRICT NO. 1 (PUBLIC FACILITIES)" (the "Resolution Determining Necessity"), determining the necessity to incur bonded indebtedness in the maximum aggregate principal amount of \$11,500,000 upon the security of the special tax to be levied within the CFD pursuant to the Act; and stating its intention to incur bonded indebtedness within the boundaries of the CFD for the purpose of financing the costs of certain facilities specified in the Resolution of Intention; and

WHEREAS, under the provisions of the Resolution of Formation and the Resolution Determining Necessity, and pursuant to a resolution entitled "Resolution Calling Special Election in Longmeadow Parkside Community Facilities District No. 1 (Public Facilities)" (the "Election Resolution") heretofore adopted by this Council, the propositions of the levy of the special tax, the establishment of the appropriations limit and the incurring of the bonded indebtedness were submitted to the qualified electors of the CFD as required by the provisions of the Act; and

WHEREAS, pursuant to the terms of the Election Resolution, which are by this reference incorporated herein, the special election has been held and the City Clerk has on file a Canvass and Statement of Results of Election (the "Canvass"), a copy of which is attached hereto as Exhibit A; and

WHEREAS, this Council has reviewed the Canvass, finds it appropriate and wishes to complete its proceedings for the CFD;

NOW, THEREFORE, the City Council of the City of Roseville (the "City") resolves:

Section 1. Recitals. The foregoing recitals are all true and correct.

Section 2. Issues Presented. The issues presented at the special election were the levy of a special tax within the CFD, the incurring of a bonded indebtedness in the maximum

aggregate principal amount of \$11,500,000, and the approval of an annual appropriations limit of not to exceed \$2,500,000 all pursuant to the Resolution of Formation and the Resolution Determining Necessity.

Section 3. Canvass and Issues Approved. The Council hereby approves the Canvass and finds that it shall be a permanent part of the record of its proceedings for the CFD. Pursuant to the Canvass, the issues presented at the special election were approved by the qualified electors of the CFD by more than two-thirds of the votes cast at the special election.

Section 4. Proceedings Approved. Pursuant to the voter approval, the CFD is hereby declared to be fully formed with the authority to levy the special taxes, to incur the approved bonded indebtedness and to have the established appropriations limit, all as heretofore provided in these proceedings and in the Act. It is hereby found that all prior proceedings and actions taken by this Council with respect to the CFD were valid and in conformity with the Act.

Section 5. Notice of Tax Lien. The City Clerk is hereby directed to complete, execute and cause to be recorded in the office of the County Recorder of the County of Placer a notice of special tax lien in the form required by the Act, such recording to occur no later than 15 days following adoption by the Council of this resolution.

\*\*\*\*\*

I hereby certify that the foregoing Resolution was duly adopted by the City Council of the City of Roseville, California, at a regularly scheduled meeting thereof, held on the 19th day of October, 2005, by the following vote of the City Council:

AYES:	COUNCILMEMBERS	Gray, Allard, Roccucci, Rockholm, Garbolino
NOES:	COUNCILMEMBERS	None
ABSENT:	COUNCILMEMBERS	None
ABSTAIN:	COUNCILMEMBERS	None

  
\_\_\_\_\_  
Mayor

ATTEST:


  
\_\_\_\_\_  
City Clerk of the City of Roseville

EXHIBIT A

CERTIFICATE OF CITY CLERK  
CANVASS AND STATEMENT OF RESULTS OF ELECTION

CITY OF ROSEVILLE  
LONGMEADOW PARKSIDE COMMUNITY FACILITIES DISTRICT NO.  
1  
(PUBLIC FACILITIES)  
PLACER COUNTY, CALIFORNIA

I, Sonia Orozco, City Clerk of the City of Roseville (the "City") hereby certify:

I have personally received and assembled all ballots eligible to be cast in the special mailed-ballot, landowner election called by the City Council in its "RESOLUTION CALLING SPECIAL ELECTION IN LONGMEADOW PARKSIDE COMMUNITY FACILITIES DISTRICT NO. 1 (PUBLIC FACILITIES)" adopted October 19, 2005, and in accordance with my instructions contained in that Resolution, I hereby declare the election closed.

I personally, in the presence of the City Council, and members of the public and City staff, counted the ballots and certify the result of that count to be as follows:

TOTAL VOTES THAT COULD BE CAST 83

TOTAL VOTES CAST "YES" 83

TOTAL VOTES CAST "NO" 0

TOTAL VOTES CAST 83

THE VOTES CAST "YES" EQUAL 100 % OF THE TOTAL VOTES CAST.

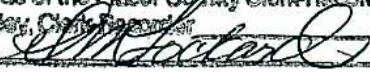
I make this Certification on October 19, 2005.

  
\_\_\_\_\_  
Sonia Orozco  
City Clerk of the City of Roseville

When embossed and signed, this is certified to be a true copy  
of the records of the Placer County Clerk-Recorder's Office.

Jim McCauley, Clerk-Recorder

By



Deputy

12/05/2005