

CITY COUNCIL OF THE CITY OF ROSEVILLE

RESOLUTION NO. 23-296

A RESOLUTION OF FORMATION OF COMMUNITY FACILITIES DISTRICT

**City of Roseville
Amoruso Ranch Community Facilities District No. 2
(Public Services)**

WHEREAS, on April 5, 2023, the City Council (the "Council") of the City of Roseville (the "City") adopted a resolution entitled "A Resolution of Intention to Form Amoruso Ranch Community Facilities District No. 2 (Public Services)" (the "Resolution of Intention"), stating its intention to form "City of Roseville Amoruso Ranch Community Facilities District No. 2 (Public Services)" (the "CFD"), pursuant to Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act");

WHEREAS, the Resolution of Intention, incorporating a map of the proposed boundaries of the CFD and stating the services to be provided and the rate and method of apportionment of the special tax to be levied within the CFD to pay for the services, is on file with the City Clerk and the provisions thereof are incorporated herein by this reference as if fully set forth herein;

WHEREAS, on this date, this Council held a noticed public hearing as required by the Act and the Resolution of Intention relative to the proposed formation of the CFD;

WHEREAS, at the hearing all interested persons desiring to be heard on all matters pertaining to the formation of the CFD, the services to be provided therein and the levy of such special tax were heard and a full and fair hearing was held;

WHEREAS, at the hearing evidence was presented to this Council on such matters before it, including a special report (the "Report") as to the services to be provided through the CFD and the costs thereof, a copy of which is on file with the City Clerk, and this Council at the conclusion of said hearing is fully advised in the premises; and

WHEREAS, written protests with respect to the formation of the CFD, the furnishing of specified types of services and the rate and method of apportionment of the special taxes have not been filed with the City Clerk by 50% or more of the registered voters residing within the territory of the CFD or property owners of one-half or more of the area of land within the CFD and not exempt from the proposed special taxes.

NOW, THEREFORE, be it resolved by the City Council of the City of Roseville:

1. Recitals Correct. The foregoing recitals are true and correct.
2. No Majority Protest. The proposed CFD and the special tax to be levied within the CFD have not been precluded by majority protest pursuant to section 53324 of the Act.
3. Prior Proceedings Valid. All prior proceedings taken by this City Council in connection with the establishment of the CFD and the levy of the special tax within the CFD

have been duly considered and are hereby found and determined to be valid and in conformity with the Act.

4. Name of CFD. The community facilities district designated "City of Roseville Amoruso Ranch Community Facilities District No. 2 (Public Services)" is hereby established pursuant to the Act.

5. Boundaries of CFD. The boundaries of the CFD, as set forth in the map of the CFD recorded in the Placer County Recorder's Office on April 11, 2023 in Book 4 at Page 84 of Maps of Assessment and Community Facilities Districts as Document No. 2023-0018571, are hereby approved, are incorporated herein by reference and shall be the boundaries of the CFD.

6. Description of Services. The type of public services proposed to be financed by the CFD and pursuant to the Act shall consist of those items shown in Exhibit B hereto and by this reference incorporated herein (the "Services").

7. Special Tax.

a. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax (the "Special Tax") sufficient to pay the costs thereof, secured by the recordation of a continuing lien against all non-exempt real property in the CFD, is intended to be levied annually within the CFD, and collected in the same manner as ordinary *ad valorem* property taxes or in such other manner as may be prescribed by this Council.

b. The proposed rate and method of apportionment of the Special Tax among the parcels of real property within the CFD, in sufficient detail to allow each landowner within the proposed CFD to estimate the maximum amount such owner will have to pay, are shown in Exhibit A attached hereto and hereby incorporated herein. As contemplated by the rate and method of apportionment of the Special Tax included as Exhibit A, parcels may annex into the CFD in the future within a different tax zone(s) and may have different maximum annual special tax rate(s).

c. This Council hereby finds that the provisions of Section 53313.6, 53313.7 and 53313.9 of the Act (relating to adjustments to *ad valorem* property taxes and schools financed by a community facilities district) are inapplicable to the proposed CFD.

d. Except as may otherwise be provided by law or by the rate and method of apportionment of the Special Tax for the CFD, all lands owned by any public entity, including the United States, the State of California, the County and/or the City, or any departments or political subdivisions thereof, shall be omitted from the levy of the Special Tax to be made to cover the costs and expenses of the Services and the CFD. In the event that a portion of the property within the CFD shall become for any reason exempt, wholly or in part, from the levy of the Special Tax, this Council will, on behalf of the CFD, increase the levy to the extent necessary upon the remaining property within the CFD which is not exempt in order to yield the annual expenses of the CFD, if any, subject to the provisions of the rate and method of apportionment of the Special Tax.

8. Increased Demands. It is hereby found and determined that the Services are necessary to meet increased demands placed upon local agencies, including the City, as the result of development occurring in the CFD. The Services are in addition to those provided in

the territory of the CFD as of the date hereof and will not supplant services already available within the territory of the CFD as of the date hereof.

9. Responsible Official. The Chief Financial Officer of the City of Roseville, 311 Vernon Street, Roseville, CA 95678, (916) 774-5313, is the officer of the City who will be responsible for preparing annually a current roll of the levy of the Special Tax obligations by assessor's parcel number and who will be responsible for estimating future levies of the Special Tax.

10. Tax Lien. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the Special Tax shall attach to all nonexempt real property in the CFD and this lien shall continue in force and effect until the Special Tax obligation is prepaid and permanently satisfied and the lien canceled in accordance with law or until collection of the Special Tax by the City ceases.

11. Appropriations Limit. In accordance with the Act, the initial annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the CFD is hereby preliminarily established at \$2,400,000 and such appropriations limit shall be submitted to the voters of the CFD as hereafter provided. The proposition establishing such annual appropriations limit shall become effective if approved by the qualified electors voting thereon and shall be adjusted in accordance with the applicable provisions of the Act and the Constitution.

12. Election. Pursuant to the provisions of the Act, the proposition of the levy of the Special Tax and the proposition of the establishment of the appropriations limit specified above shall be submitted to the qualified electors of the CFD at an election the time, place and conditions of which election shall be as specified by a separate resolution of this Council.

13. Effective Date. This resolution shall take effect upon its adoption.

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PASSED AND ADOPTED by the Council of the City of Roseville this 21st day of June, 2023, by the following vote on roll call:

AYES COUNCILMEMBERS: Bernasconi, Alvord, Roccucci, Mendonsa, Houdesheldt

NOES COUNCILMEMBERS: None

ABSENT COUNCILMEMBERS: None



MAYOR

ATTEST:



City Clerk

EXHIBIT A

City of Roseville
Amoruso Ranch Community Facilities District No. 2
(Public Services)
Placer County, California

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

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 City of Roseville Amoruso Ranch Community Facilities District No. 2 (Public Services) 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 an 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, Section 53311 and following of the California Government Code.

"Administrative Expenses" mean the actual or estimated costs incurred by the City to form the CFD and to determine, levy, and collect the Special Taxes, including compensation of City employees for administrative work performed in relation to the CFD, the fees of consultants and legal counsel, the costs of collecting installments of the Special Taxes on the general tax rolls, preparation of required reports, the cost of GIS mapping services, and any other costs required to administer the CFD as determined by the City.

"Administrator" means a City official in the Finance Department or their designee responsible for determining the levy and collection of the Special Taxes.

"Affordable Housing Director" means, at any point in time, the person in the City who serves as head of the department that oversees 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 or is determined to be exempt from the Special Tax under applicable law. A Multifamily For Rent Parcel may have only a portion of the Units assigned as Affordable Units. The City Manager, or their 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.

"Annexation Parcels" mean a Parcel or Parcels annexed into the CFD after formation. The Maximum Annual Special Tax will be assigned to such Parcels using the provisions of Section 4.c of this RMA. Annexation Parcels may be assigned a different Maximum Annual Special Tax Rate or Maximum Annual Special Tax per Parcel using a methodology different from other Parcels in the CFD and may be placed in an area designated as a separate zone of the CFD, all of which shall be set forth in revised attachments hereto as needed, without further CFD proceedings.

"Annual Costs" mean, for any Fiscal Year, the total of the following items: (1) Authorized Services; (2) Administrative Expenses; and (3) any amounts needed to cure actual or estimated delinquencies in Special Taxes for the current or previous Fiscal Year.

"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.

"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 1. For any Annexation Parcels that do not have approved Large Lot Parcels, Expected Land Uses will be based on the approved Specific Plan land uses for each Assessor's Parcel that is annexed. In this instance, the Assigned Maximum Annual Special Tax will be assigned to Assessor Parcel Number(s) and added to Attachment 1.

"Authorized Services" mean those services listed in the resolution forming the CFD.

"Base Year" means the Fiscal Year beginning July 1, 2023, and ending June 30, 2024.

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

"Business Professional" means a Parcel or Parcels zoned to provide for a wide variety of office uses and other uses related to and supporting office uses.

"CFD" means the City of Roseville Amoroso Ranch Community Facilities District No. 2 (Public Services) , Placer County, California.

"Chief Financial Officer" means the Chief Financial Officer for the City, or their designee.

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

"Community Commercial" means a Parcel or Parcels zoned to serve the principal retail shopping needs of the entire community by providing areas for shopping centers and other retail and service uses.

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

"County" means the County of Placer, California.

"Developed Parcel" means, in any Fiscal Year, any Taxable Parcel for which a Building Permit was issued before May 1 of the preceding Fiscal Year for Residential Uses on Single-Family Parcels, Multifamily For-Rent Parcels, Multifamily For-Sale Parcels, or for Nonresidential Uses on Nonresidential Use Parcels.

"Development Plan" means a condominium plan, apartment plan, site plan, or other development 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 For-Rent Parcels, Multifamily For-Sale Parcels, and Nonresidential Parcels.

"Expected Land Use(s)" mean(s) the total number of Units or Acres of each land use type by Tax Category expected in each Large Lot Parcel and Original Parcel at CFD formation as identified in Attachment 1 of this RMA. Future Annexation Parcels may not have approved Large Lot Parcels with an assigned total number of Units. Such Annexation Parcels will be assigned an Assigned Maximum Annual Special tax per Unit or per Acre and added to Attachment 1.

"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 Parcels.

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

"High-Density Residential" means, based on the Amoruso Ranch Specific Plan, a land use designation that primarily accommodates attached housing but, depending on the Unit type, could also include detached housing, within the density range of 13.0 or greater dwelling units per gross developable Acre. Typical housing product types include detached townhomes, courtyard townhomes/condominiums, garden-style apartments, and podium-design apartments/condominiums.

"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" mean Parcels zoned by the City as Light Industrial (Tech./Business Park).

"Low-Density Residential" means, based on the Amoruso Ranch Specific Plan, a land use designation that supports single-family detached homes on conventional lots within the density range of up to 6.9 dwelling units per gross developable Acre. Typical housing product types include standard, alley-loaded, or clustered, single-family detached Units.

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

"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.

"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 1 and 2.

"Maximum Annual Special Tax Rate" means the rate of Maximum Annual Special Tax charged per Unit or per Acre, as shown in Attachments 1 and 2.

"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.

"Medium-Density Residential" means, based on the Amoruso Ranch Specific Plan, a land use designation that accommodates both single-family detached homes and attached homes within the density range of 7.0 to 12.9 dwelling units per gross developable Acre. Typical housing product types include standard or alley-loaded lots, courtyard lots, green court lots, auto courts, alley clusters, zero-lot lines, or z-shaped lots. In addition, duet/half-plex homes, townhomes, or condominiums may be accommodated in Medium-Density Residential areas.

"Mixed-Use" means a Parcel or Parcels designated for a combination of Residential Uses and Nonresidential Uses.

"Multifamily For-Rent" or "Multifamily For-Rent Parcel" means any Parcel designated or developed for more than one residential dwelling Unit per Parcel, and where such Units initially are offered for rent to the general public and cannot be purchased by individual homeowners. Such uses may consist of apartments or structures such as duplexes or triplexes, including land uses defined as High-Density Residential. Each residential dwelling Unit in Multifamily For-Rent Parcels is not expected to have its own distinct Assessor's Parcel Number.

"Multifamily For-Sale" or "Multifamily For-Sale Parcel" means any Parcel designated or developed for more than one residential dwelling Unit in a single building or structure and that may share at least one common wall where such units are not initially offered for rent to the general public and initially may be offered for sale to individual homeowners. Such uses may consist of condominiums or buildings such as half-plexes or time-share units, including landuses defined as High-Density Residential. Multifamily For-Sale Parcels are anticipated to have their own distinct Assessor's Parcel Number as is the case in residential condominium projects. Once designated as Multifamily For-Sale or a Multifamily For-Sale Parcel, the Parcel shall remain so designated unless the original structures are demolished.

"Nonresidential Use" means a Taxable Parcel with land uses other than Residential Uses that may include Business Professional, Community Commercial, Light Industrial, and Mixed-Use.

"Original Parcel" means a Taxable Parcel identified in Attachment 1 (and shown in Map 1) at formation of the CFD. Attachment 1 and Map 1 shall be updated, or additional maps may be added with each new annexation into the CFD.

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

- 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 1 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 in each Large Lot Parcel at CFD Formation. Original Parcels are identified by Large Lot Number in Map 1. The Assigned Maximum Annual Special Tax shall continue to apply to the geographic area to which it was assigned. If, before further Subdivision, the Administrator determines there are multiple Assessor's Parcels in 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 in 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 in 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 in that Assessor's Parcel.
- c. Assignment of the Maximum Annual Special Tax to Annexation Parcels. If Parcels are annexed into the CFD after formation, the Maximum Annual Special Tax shall be assigned to these Annexation Parcels using the definitions in Section 2 and the Maximum Annual Special Tax per Unit or Acre shown in Attachment 2, as adjusted by the Tax Escalation Factor applied by the Administrator, unless the Annexation Parcels are annexed with a new set of Maximum Annual Special Taxes under a new zone. Attachment 1 shall be amended, or a new attachment created, to include the Annexation Parcels and, if necessary, the applicable Special Taxes by zone. If new Maximum Annual Special Taxes are created, Attachments 1 and 2 should be amended to reflect the Maximum Annual Special Taxes and zone(s) for the Annexation Parcels. Once annexed, these annexed Parcels shall be considered Original and Successor Parcels and will be subject to the same procedures for assigning the Maximum Annual Special Tax to Successor Parcels described in Section 4.d. The owner of the Annexation Parcels shall be responsible for paying all costs associated with annexing the Annexation Parcels to the CFD, but otherwise shall not be required to pay any other charge or fee in connection with or as a condition of such annexation unless otherwise agreed to by the owner of the Annexation Parcel in connection with the annexation.
- d. Assignment of the Maximum Annual Special Tax to Successor Parcels. As Original Parcels and Successor Parcels are created through recordation of Final Small Lot Subdivision Maps, lot line adjustments or other Parcel amendments through the Subdivision Map Act process, the Administrator shall use the following steps to assign the Maximum Annual Special Tax to new Successor Parcels. As necessary, the assignment of the Maximum Annual Special Tax to Successor Parcels should use the Maximum Annual Special Tax Rates within which the Original Parcel and Successor Parcel resides. 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. The Administrator shall use the following procedures to assign the Maximum Annual Special Tax to Single-Family Parcels. All references to Maximum Annual Special Taxes in the attachments are subject to application of the Tax Escalation Factor by the Administrator:

- A. Multiply the Maximum Annual Special Tax per Unit by Tax Category from Attachment 2 by the number of Units for each Single-Family Parcel created by the Subdivision. Sum the Maximum Annual Special Taxes for all Single-Family Parcels created by the Subdivision.
 - B. If the sum of Maximum Annual Special Taxes calculated in Step 4.d.1.A above is equal to or greater than the Assigned Maximum Annual Special Tax for the Original or Successor Parcel that was Subdivided, assign the Maximum Annual Special Tax per Unit by Tax Category as calculated in Step 4.d.1.A above to each Single-Family Parcel created by the Subdivision.
 - C. If the sum of Maximum Annual Special Taxes calculated in Step 4.d.1.A above is less than the Assigned Maximum Annual Special Tax for the Original or Successor Parcel that was Subdivided, Proportionately increase the Maximum Annual Special Tax per Unit for all Units until the sum of resulting Maximum Annual Special Taxes from all Units equals the Assigned Maximum Annual Special Tax for the Original or Successor Parcel that was Subdivided. Assign the Maximum Annual Special Tax calculated in this step to each new Single-Family Parcel created by the Subdivision.
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 Assigned 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, multiply the Maximum Annual Special Tax per Unit by Tax Category from Attachment 2 by the number of Units for each Single-Family Parcel created by the Subdivision. Sum the Maximum Annual Special Taxes for all Single-Family Parcels created by the Subdivision.
 - C. For each area Subdivided into Single-Family Parcels, if the sum of Maximum Annual Special Taxes calculated in Step 4.d.2.B above is equal to or greater than the Assigned Maximum Annual Special Tax apportioned to that area of the Original or Successor Parcel that was Subdivided into Single-Family Parcels, assign the Maximum Annual Special Tax per Unit by Tax Category as calculated in Step 4.d.2.B above to each Single-Family Parcel created by the Subdivision.
 - D. For each area Subdivided into Single-Family Parcels, if the sum of Maximum Annual Special Taxes calculated in Step 4.d.2.B above is less than the Assigned Maximum

Annual Special Tax apportioned to that area of the Original or Successor Parcel that was Subdivided into Single-Family Parcels, Proportionately increase the Maximum Annual Special Tax per Unit for all Units until the sum of resulting Maximum Annual Special Taxes from all Units equals the Assigned Maximum Annual Special Tax apportioned to that area of the Original or Successor Parcel that was Subdivided into Single-Family Parcels. Assign the Maximum Annual Special Tax calculated in this step to each new Single-Family Parcel created by the Subdivision.

- 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. Subtract the sum of the Maximum Annual Special Tax for all Single-Family Parcels from the Assigned 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.d.2.A. Assign to each Remainder Parcel, the lesser of the calculations in this step or in Step 4.d.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 an Original or Successor Parcel designated as Nonresidential Parcel is Subdivided creating multiple Nonresidential Parcels:
 - A. Identify the Assigned Maximum Annual Special Tax for the Original Parcel or Successor Parcel that is being Subdivided.
 - B. Determine the Taxable Acreage for all new Successor Parcels being created by the Subdivision.
 - C. Sum the Taxable Acreage for all new Successor Parcels from Step 4.d.3.B.
 - D. Divide the Taxable Acreage for each Successor Parcel by the results from Step 4.d.3.C to determine the percentage allocation of the Assigned Maximum Annual Special Tax from Step 4.d.3.A.
 - E. Multiply the percentage derived in Step 4.d.3.D times the Assigned Maximum Annual Special Tax from Step 4.d.3.A to determine the Assigned Maximum Annual Special Tax for each Successor Parcel created by the Subdivision.
4. If an Original or Successor Parcel designated as a Multifamily For-Rent or For-Sale Parcel has a Building Permit issued:
 - A. Identify the Assigned Maximum Annual Special Tax per Unit for High Density Residential shown in Attachment 2.
 - B. Identify the number of Market Rate Units for the Parcel.

- C. For a Multifamily For-Rent Parcel, multiply the Market Rate Units times the Maximum Annual Special Tax per Unit from Step 4.d.4.A times the number of Units from Step 4.d.4.B to derive the Maximum Annual Special Tax for the Multifamily For-Rent Parcel.
 - D. For a Multifamily For-Sale Parcel, assign the Maximum Annual Special Tax per Unit from Step 4.d.4.A to each Market Rate Unit to derive the Maximum Annual Special Tax for each Parcel.
5. If an Original or Successor Parcel is Subdivided creating multiple land uses and Tax Categories or for any rezones of land uses on Original or Successor Parcels:
- A. Identify the Assigned Maximum Annual Special Tax for the Original Parcel or Successor Parcel that is being Subdivided or rezoned.
 - B. For each Taxable Parcel subject to rezone or created by Subdivision multiply the Maximum Annual Special Tax per Unit or per Acre by the number of Units or by the number of Acres by the appropriate Tax Category.
 - C. Sum the Maximum Annual Special Tax for each Taxable Parcel and compare it to the Assigned Maximum Annual Special Tax of the Original or Successor Parcel that is subject to rezone or is being Subdivided. If the sum of Maximum Annual Special Tax for each Taxable Parcel is greater than the Assigned Maximum Annual Special Tax for the Original Parcel, the Administrator shall apply the Maximum Annual Special Tax calculated above for each Taxable Parcel.
 - D. If the Assigned Maximum Annual Special Tax for the Original Parcel or Successor Parcel subject to rezone or that is being Subdivided is greater than the sum of Maximum Annual Special Tax for each Taxable Parcel being created, increase Proportionately the Maximum Annual Special Tax per Unit or per Acre on each Taxable Parcel such that the sum of Maximum Annual Special Tax for all Taxable Parcels equals the Maximum Annual Special Tax for the Original Parcel.
- e. 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 1, as adjusted by the Tax Escalation Factor.
- f. Transfer of the Assigned Maximum Annual Special Tax from One Large Lot Parcel to Another. The Maximum Annual Special Taxes shown in Attachment 1 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 Chief

- Step 3: If the Annual Costs are lower than the amount calculated in Step 1, decrease Proportionately the Maximum Annual Special Tax levy for each Developed Parcel until the revenue from the Special Tax levy equals the Annual Costs.
- Step 4: If the Annual Costs are greater than the amount calculated in Step 1, levy Proportionately the Maximum Annual Special Tax for each Final Use Small Lot Parcel until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Final Use Small Lot Parcels, if needed to fund Annual Costs.
- Step 5: If the Annual Costs are greater than the amount calculated in Step 1 and Step 4, levy Proportionately the Maximum Annual Special Tax for each Small Lot Tentative Map Parcel until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Small Lot Tentative Map Parcels, if needed to fund Annual Costs.
- Step 6: If the Annual Costs are greater than the amount calculated in Step 1, Step 4, and Step 5, levy Proportionately the Maximum Annual Special Tax for each Large Lot Parcel until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Large Lot Parcels, if needed to fund Annual Costs.
- Step 7: If the Annual Costs are greater than the amount calculated in Step 1, Step 4, Step 5, and Step 6, levy Proportionately the Maximum Annual Special Tax for each Undeveloped Parcel until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Undeveloped Parcels, if needed to fund Annual Costs.
- 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 8, 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. 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 Chief Financial Officer appealing the levy of the Special Tax. The Chief Financial Officer then will promptly review the appeal and, if necessary, will meet with the applicant. If the Chief Financial Officer 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 Chief Financial Officer 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.

8. 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.

Attachment 1

Amoruso Ranch CFD No. 2 (Public Services)

Maximum Annual Special Tax by Large Lot - Base Year

Large Lot	APN	Land Use	Acres	Planned Units	Building Sq. Ft.	Maximum Annual Special Tax per Unit/Acre [1]	Maximum Annual Special Tax per Large Lot [1]
AR-4	017-480-001-000	LDR	7.21	31		\$435.57	\$13,502.67
AR-5	017-480-003-000	LDR	2.39	10		\$435.57	\$4,355.70
AR-6	017-480-004-000	LDR	5.37	25		\$435.57	\$10,889.25
AR-11	017-480-023-000	LDR	8.24	38		\$435.57	\$16,551.66
AR-12	017-480-007-000	LDR	3.13	16		\$435.57	\$6,969.12
AR-13	017-480-006-000	LDR	5.39	30		\$435.57	\$13,067.10
AR-21	017-480-009-000	MDR	2.05	15		\$435.57	\$6,533.55
AR-22	017-480-010-000	LDR	6.05	32		\$435.57	\$13,938.24
AR-24	017-480-030-000	LDR	2.50	12		\$435.57	\$5,226.84
AR-25	017-480-011-000	MDR	5.29	38		\$435.57	\$16,551.66
AR-26	017-480-012-000	LDR	9.26	48		\$435.57	\$20,907.36
AR-30	017-480-013-000	LDR	2.89	13		\$435.57	\$5,662.41
AR-32	017-480-046-000	MDR	7.78	58		\$435.57	\$25,263.06
AR-33	017-480-045-000	MDR	5.14	42		\$435.57	\$18,293.94
AR-34	017-480-021-000	LDR	3.21	14		\$435.57	\$6,097.98
AR-35	017-480-019-000	LDR	4.82	20		\$435.57	\$8,711.40
AR-37	017-480-031-000	MDR	4.96	39		\$435.57	\$16,987.23
AR-64A	Por. 017-480-014-000	Park	0.74	n/a		\$0.00	\$0.00
AR-71	017-480-002-000	OS/(Paseos)	0.33	n/a		\$0.00	\$0.00
AR-72A	Por. 017-480-048-000	OS/(Paseos)	0.64	n/a		\$0.00	\$0.00
AR-75	017-480-008-000	OS/(Paseos)	0.84	n/a		\$0.00	\$0.00
AR-79	017-480-018-000	OS/(Paseos)	0.39	n/a		\$0.00	\$0.00
AR-80	017-480-047-000	OS/(Paseos)	1.16	n/a		\$0.00	\$0.00
AR-81	017-480-022-000	OS/(Paseos)	1.19	n/a		\$0.00	\$0.00
A1-A		ROW	6.30	n/a		\$0.00	\$0.00
A2-B		ROW	1.07	n/a		\$0.00	\$0.00
A4-A		ROW	7.00	n/a		\$0.00	\$0.00
A-7		ROW	0.41	n/a		\$0.00	\$0.00
A9-C		ROW	0.13	n/a		\$0.00	\$0.00
AR-1	017-470-001-000	LDR	20.16	70		\$435.57	\$30,489.90
AR-2	017-470-019-000	LDR	24.71	101		\$435.57	\$43,992.57
AR-3	017-470-002-000	LDR	27.26	84		\$435.57	\$36,587.88
AR-7	017-470-011-000	LDR	3.12	19		\$435.57	\$8,275.83
AR-8	017-470-014-000	LDR	8.44	56		\$435.57	\$24,391.92
AR-9	017-470-040-000	LDR	6.26	42		\$435.57	\$18,293.94
AR-10	017-470-020-000	MDR	10.53	138		\$435.57	\$60,108.66
AR-14	017-480-005-000	LDR	7.44	50		\$435.57	\$21,778.50
AR-15	017-470-036-000	LDR	7.43	49		\$435.57	\$21,342.93
AR-16	017-470-034-000	LDR	6.56	45		\$435.57	\$19,600.65
AR-17	017-470-031-000	LDR	3.62	24		\$435.57	\$10,453.68
AR-18	017-470-030-000	LDR	5.11	33		\$435.57	\$14,373.81
AR-19	017-470-028-000	HDR	9.33	230		\$270.05	\$62,111.50
AR-23	017-470-033-000	LDR	2.75	19		\$435.57	\$8,275.83
AR-27	017-480-015-000	LDR	2.40	15		\$435.57	\$6,533.55
AR-28	017-470-027-000	MDR	10.17	129		\$435.57	\$56,188.53
AR-31	017-480-016-000	LDR	4.40	27		\$435.57	\$11,760.39
AR-36	017-480-042-000	HDR	7.54	113		\$270.05	\$30,515.65
AR-38	017-470-023-000	HDR	15.07	380		\$270.05	\$102,619.00
AR-39	017-470-025-000	MDR	7.81	66		\$435.57	\$28,747.62
AR-40	017-470-024-000	LDR	14.42	81		\$435.57	\$35,281.17
AR-42	017-480-037-000	MDR	7.53	76		\$435.57	\$33,103.32
AR-43	017-480-036-000	LDR	12.12	82		\$435.57	\$35,716.74
AR-44	017-480-040-000	HDR	5.91	150		\$270.05	\$40,507.50
AR-45	017-480-041-000	MDR	7.98	94		\$435.57	\$40,943.58
AR-46	017-470-013-000	LDR	2.38	13		\$435.57	\$5,662.41
AR-50	017-470-037-000	PQP	9.59	n/a		\$0.00	\$0.00

Attachment 1
 Amoruso Ranch CFD No. 2 (Public Services)
 Maximum Annual Special Tax by Large Lot - Base Year

Large Lot	APN	Land Use	Acres	Planned Units	Building Sq. Ft.	Maximum Annual Special Tax per Unit/Acre [1]	Maximum Annual Special Tax per Large Lot [1]
AR-51	017-480-044-000	HDR	14.15	91		\$270.05	\$24,574.55
		CC			105,551	\$0.16	\$16,888.16
		MU			18,627	\$0.13	\$2,421.51
	AR-51 Total						\$43,884.22
AR-52	017-480-043-000	HDR	12.97	68		\$270.05	\$18,363.40
		CC			96,749	\$0.16	\$15,479.84
		MU			17,073	\$0.13	\$2,219.49
	AR-52 Total						\$36,062.73
AR-53	017-470-022-000	CC	23.71	n/a	238,000	\$0.16	\$38,080.00
AR-54	017-480-039-000	PQP	2.95	n/a		\$0.00	\$0.00
AR-55	017-480-035-000	PQP	1.46	n/a		\$0.00	\$0.00
AR-56	017-470-004-000	PQP	0.28	n/a		\$0.00	\$0.00
AR-57	017-480-027-000	PQP	0.85	n/a		\$0.00	\$0.00
AR-58	017-480-056-000	PQP	1.35	n/a		\$0.00	\$0.00
AR-59	017-480-057-000	PQP	0.65	n/a		\$0.00	\$0.00
AR-60	017-470-003-000	Park	1.28	n/a		\$0.00	\$0.00
AR-61	017-470-012-000	Park	1.87	n/a		\$0.00	\$0.00
AR-62	017-470-021-000	Park	10.34	n/a		\$0.00	\$0.00
AR-63	017-480-028-000	Park	1.71	n/a		\$0.00	\$0.00
AR-64B	Por. 017-480-014-000	Park	1.92	n/a		\$0.00	\$0.00
AR-66	017-480-020-000	Park	2.86	n/a		\$0.00	\$0.00
AR-67	017-470-026-000	Park	2.02	n/a		\$0.00	\$0.00
AR-70	017-470-005-000	OS/(Paseos)	0.57	n/a		\$0.00	\$0.00
AR-72B	Por. 017-480-048-000	OS/(Paseos)	0.34	n/a		\$0.00	\$0.00
AR-73	017-470-035-000	OS/(Paseos)	0.97	n/a		\$0.00	\$0.00
AR-74	017-470-041-000	OS/(Paseos)	0.59	n/a		\$0.00	\$0.00
AR-76	017-470-032-000	OS/(Paseos)	0.33	n/a		\$0.00	\$0.00
AR-77	017-470-029-000	OS/(Paseos)	0.94	n/a		\$0.00	\$0.00
AR-78	017-470-038-000	OS/(Paseos)	0.49	n/a		\$0.00	\$0.00
AR-90	017-470-009-000	OS	3.81	n/a		\$0.00	\$0.00
AR-91	017-470-007-000	OS	4.16	n/a		\$0.00	\$0.00
AR-92	017-480-025-000	OS	28.70	n/a		\$0.00	\$0.00
AR-93	017-480-024-000	OS	3.10	n/a		\$0.00	\$0.00
AR-94	017-470-016-000	OS	2.30	n/a		\$0.00	\$0.00
AR-95	017-480-032-000	OS	2.71	n/a		\$0.00	\$0.00
AR-96	017-480-052-000	OS	2.29	n/a		\$0.00	\$0.00
AR-97	017-480-033-000	OS	41.68	n/a		\$0.00	\$0.00
AR-98	017-470-010-000, 017-470-046-000	OS	7.94	n/a		\$0.00	\$0.00
AR-99	017-470-008-000	OS	0.50	n/a		\$0.00	\$0.00
AR-100	017-470-006-000	OS	1.22	n/a		\$0.00	\$0.00
AR-101	017-470-015-000	OS	0.96	n/a		\$0.00	\$0.00
AR-102	017-470-017-000	OS/(Paseos)	0.64	n/a		\$0.00	\$0.00
AR-103	017-470-039-000	OS/(Paseos)	0.68	n/a		\$0.00	\$0.00
AR-104	017-470-018-000	OS/(Paseos)	0.85	n/a		\$0.00	\$0.00
AR-105	017-480-026-000	OS	38.19	n/a		\$0.00	\$0.00
AR-106	017-480-029-000	OS	0.66	n/a		\$0.00	\$0.00
AR-107	017-480-017-000	OS	0.36	n/a		\$0.00	\$0.00
AR-108	017-480-038-000	OS	0.62	n/a		\$0.00	\$0.00
AR-109	017-480-055-000	OS	0.77	n/a		\$0.00	\$0.00
AR-111	017-480-054-000	OS	0.19	n/a		\$0.00	\$0.00
AR-112	017-480-053-000	OS	1.05	n/a		\$0.00	\$0.00
AR-113	017-480-034-000	OS	1.84	n/a		\$0.00	\$0.00
AR-114	017-480-051-000	OS	0.55	n/a		\$0.00	\$0.00
AR-115	017-480-050-000	OS	0.73	n/a		\$0.00	\$0.00

Attachment 1
Amoruso Ranch CFD No. 2 (Public Services)
Maximum Annual Special Tax by Large Lot - Base Year

Large Lot	APN	Land Use	Acres	Planned Units	Building Sq. Ft.	Maximum Annual Special Tax per Unit/Acre [1]	Maximum Annual Special Tax per Large Lot [1]
AR-116	017-480-049-000	OS	0.26	n/a		\$0.00	\$0.00
Westbrook Blvd			19.54	n/a		\$0.00	\$0.00
NAPOTS			50.58	n/a		\$0.00	\$0.00
Roads			32.01	n/a		\$0.00	\$0.00
AR-110			20.00	1		\$0.00	\$0.00
Totals			709.41	2,827			\$1,135,193.18

AR2

[1] The Maximum Annual Special Tax per Unit/Acre and Maximum Annual Special Tax per Large Lot is increased by the Tax Escalation Factor in each Fiscal Year following the Base Year of FY 2023-24.

Attachment 2
Amoruso Ranch CFD No. 2 (Public Services)
Maximum Annual Special Tax by Tax Category - Base Year

Tax Category	Maximum Annual Special Tax per Unit/Acre [1]
Residential Uses	
	<i>per Unit</i>
Low Density Residential (LDR)	\$435.57
Medium Density Residential (MDR)	\$435.57
Affordable Medium Density Residential (Affordable MDR)	\$0.00
High Density Residential (HDR)	\$270.05
Affordable High Density Residential (Affordable HDR)	\$0.00
Nonresidential Uses	
	<i>per Acre</i>
Mixed Use	\$0.13
Community Commercial (CC)	\$0.16

[1] The Maximum Annual Special Tax per Unit/Acre is increased by the Tax Escalation Factor in each Fiscal Year following the Base Year of FY 2023-24.

IDENTIFICATION OF LARGE LOTS

AMORUSO RANCH • CFD #2

BROOKFIELD RESIDENTIAL

ROSEVILLE CALIFORNIA
MARCH 9, 2008

Map 1



Lot ID	Land Use	Area (AD)	Units
AR-1	LDR	20.18	33
AR-2	LDR	24.75	100
AR-3	LDR	27.26	88
AR-4	LDR	7.21	81
AR-5	LDR	2.89	33
AR-6	LDR	5.87	25
AR-7	LDR	3.12	19
AR-8	LDR	8.08	56
AR-9	LDR	6.79	42
AR-10	MDR	32.93	338
AR-11	LDR	6.34	36
AR-12	LDR	3.32	18
AR-13	LDR	6.87	32
AR-14	LDR	3.47	59
AR-15	LDR	3.65	43
AR-16	LDR	6.56	45
AR-17	LDR	3.62	28
AR-18	LDR	5.28	35
AR-19	MDR	8.85	291
AR-21	MDR	2.05	15
AR-22	LDR	6.08	32
AR-23	LDR	3.72	19
AR-24	LDR	2.50	12
AR-25	MDR	5.29	36
AR-26	LDR	6.29	46
AR-27	LDR	2.40	15
AR-28	MDR	32.17	329
AR-30	LDR	2.80	13
AR-31	LDR	4.40	22
AR-32	MDR	2.78	58
AR-33	MDR	5.24	42
AR-34	LDR	3.21	34
AR-35	LDR	4.82	32
AR-36	MDR	7.56	113
AR-37	MDR	4.86	39
AR-38	MDR	15.07	200
AR-39	MDR	7.81	62
AR-40	LDR	14.42	81
AR-42	MDR	7.53	76
AR-43	LDR	12.32	82
AR-44	MDR	5.05	100
AR-45	MDR	7.08	94
AR-46	LDR	2.79	32
AR-50	P/GP	3.00	0
AR-51	CC/VC	34.15	0
AR-52	CC/VC	32.97	68
AR-53	CC	23.71	0
AR-54	P/GP	2.25	0
AR-55	P/GP	1.46	0
AR-56	P/GP	0.28	0
AR-57	P/GP	0.85	0
AR-58	P/GP	1.95	0
AR-59	P/GP	0.60	0
AR-60	P/R	1.28	0
AR-61	P/R	1.81	0
AR-62	P/R	10.36	0
AR-63	P/R	3.71	0
AR-64A	P/R	0.14	0
AR-64B	P/R	3.82	0
AR-65	P/R	1.86	0
AR-67	P/R	3.00	0
AR-70	OS	0.27	0
AR-71	OS	0.33	0
AR-72A	OS	3.84	0
AR-72B	OS	3.34	0
AR-73	OS	3.87	0
AR-74	OS	0.50	0
AR-75	OS	0.84	0
AR-76	OS	0.82	0
AR-77	OS	0.96	0
AR-78	OS	0.46	0
AR-79	OS	0.69	0
AR-80	OS	1.18	0
AR-81	OS	1.18	0
AR-82	OS	3.82	0
AR-83	OS	4.16	0
AR-84	OS	35.70	0
AR-85	OS	3.32	0
AR-86	OS	2.80	0
AR-87	OS	2.72	0
AR-88	OS	2.29	0
AR-89	OS	41.68	0
AR-90A	OS	5.85	0
AR-90B	OS	2.07	0
AR-91	OS	8.50	0
AR-100	OS	1.22	0
AR-101	OS	0.96	0
AR-102	OS	0.68	0
AR-103	OS	0.68	0
AR-104	OS	0.77	0
AR-105	OS	0.19	0
AR-106	OS	1.06	0
AR-107	OS	1.84	0
AR-108	OS	2.84	0
AR-109	OS	0.55	0
AR-110	OS	0.73	0
AR-111	OS	0.38	0
AR-112	OS	2.07	0
LOT A12	RW	3.30	0
LOT A11	RW	2.02	0
LOT A1-A	RW	8.80	0
LOT A1-B	RW	1.01	0
LOT A2-A	RW	7.81	0
LOT A2-B	RW	1.07	0
LOT A4-A	RW	7.89	0
LOT A4-B	RW	1.07	0
LOT A4-C	RW	1.07	0
LOT A5	RW	2.02	0
LOT A6	RW	1.98	0
LOT A7	RW	0.60	0
LOT A8	RW	6.35	0
LOT A9-A	RW	6.46	0
LOT A9-B	RW	0.09	0
LOT A9-C	RW	0.11	0

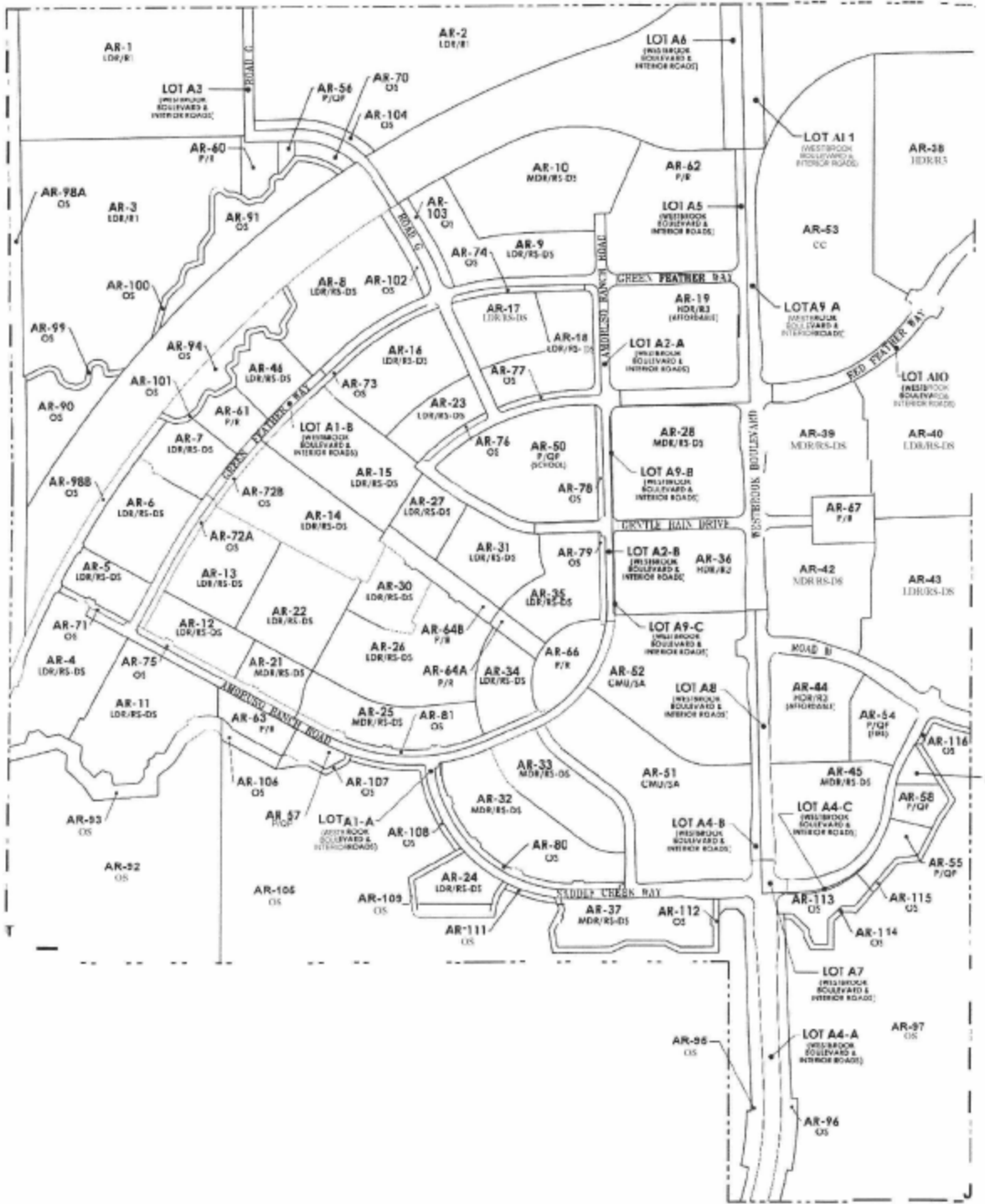


Exhibit B

Amoruso Ranch Community Facilities District No. 2 (Public Services) City of Roseville Placer County, California

The authorized services to be funded from the levy and collection of annual special taxes shall consist of those items set forth below, in addition to the costs associated with collecting and administering the special taxes and annual administering the CFD. The authorized services to be funded for the Amoruso Ranch Community Facilities District (CFD) No. 2 (Public Services) include these:

1. Open Space improvement, operations and management, monitoring, maintenance (including, but not limited to, general maintenance, signage, benches, striping, City owned fence maintenance, trash and debris collection, and bike trails and their appurtenances [drainage culverts or pipes from adjacent subdivisions] within open space), creation and maintenance of fire breaks, Permits, Vandalism/Graffiti, Flood Conveyance (Vegetation/tree removals), Beaver dam removals, Outfall/drainage swale maintenance, Erosion control/bank stabilization, Native planting/replanting, Pre and post emergent, environmental mitigation monitoring, and the annual review thereof, as required by the Mitigation Monitoring Plan related to the Environmental Impact Report, maintenance activities as required by the 404 permit and Open Space Overarching Maintenance & Management Plan and repair and replacement of facilities within open space areas.
2. The maintenance of on-site landscape corridors and paseos designed to serve the territory within the CFD, including, but not limited to, general maintenance, masonry walls, accent lighting, water and utility costs.
3. The maintenance of medians, entries, and entry monumentation.
4. The performance of leaf pick-up and street sweeping designed to serve the territory within the CFD, including along the following roads:
 - Westbrook Boulevard.
 - West Sunset Boulevard.
5. Neighborhood park maintenance, and repair and replacement.
6. Storm water management, water quality structural controls, including, but not limited to, drainage swales constructed between storm drain facilities and receiving waters, and maintenance of flood control facilities including, but not limited to, detention basins and created wetlands.
7. Bus Transfer Station, bus shelters, bus stops and any park and ride lots as well as bus signs.

8. Miscellaneous costs related to any of the items described above, including but not limited to planning, engineering, GIS, legal, and City and County administration costs.
9. The levy of special taxes to accumulate sinking funds for anticipated future repairs or replacement costs of landscape corridors, irrigation facilities, medians, entries and entry monumentation, lighting, neighborhood parks, storm water management and other facilities authorized to be maintained by the CFD or for which the City is authorized to finance services through the CFD, as determined by the Administrator.