

CITY COUNCIL OF THE CITY OF ROSEVILLE

RESOLUTION NO. 20-289

**A RESOLUTION OF FORMATION OF COMMUNITY FACILITIES DISTRICT AND
FUTURE ANNEXATION AREA**

**CITY OF ROSEVILLE
Creekview Community Facilities District No. 2
(Public Services)**

WHEREAS, on June 3, 2020, the City Council (the "Council") of the City of Roseville (the "City") adopted a resolution entitled "A Resolution of Intention to Form Creekview Community Facilities District No. 2 (Public Services) and Future Annexation Area" (the "Resolution of Intention"), stating its intention to form "City of Roseville Creekview Community Facilities District No. 2 (Public Services)" (the "CFD") and a Future Annexation Area thereto (the "Future Annexation Area"), 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 the Future Annexation Area 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 and the Future Annexation Area;

WHEREAS, at the hearing all interested persons desiring to be heard on all matters pertaining to the formation of the CFD and the Future Annexation Area, 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;

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; and

WHEREAS, written protests have not been filed with the City Clerk against the proposed annexation of the Future Annexation Area to the CFD by (i) 50% or more of the registered voters, or six registered voters, whichever is more, residing in the proposed boundaries of the CFD, or (ii) 50% or more of the registered voters, or six registered voters, whichever is more, residing in the Future Annexation Area, (iii) owners of one-half or more of the area of land in the proposed CFD or (iv) owners of one-half or more of the area of land in the Future Annexation Area.

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, the proposed Future Annexation Area and the proposed 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 Future Annexation Area 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 and Future Annexation Area.** The community facilities district designated "City of Roseville Creekview Community Facilities District No. 2 (Public Services)" and the future annexation area designated "City of Roseville Creekview Community Facilities District No. 2 (Public Services) (Future Annexation Area)" are hereby established pursuant to the Act.
5. **Boundaries of CFD.** The boundaries of the CFD and the Future Annexation Area, as set forth in the map of the CFD and the Future Annexation Area recorded in the Placer County Recorder's Office on June 19, 2020 in Book 3 at Page 96 of Maps of Assessment and Community Facilities Districts as Document No. 2020-0060353, are hereby approved, are incorporated herein by reference and shall be the boundaries of the CFD and the Future Annexation Area.

Parcels within the Future Annexation Area shall be annexed to the CFD only with the unanimous approval (each, a "Unanimous Approval") of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed, without any requirement for further public hearings or additional proceedings.

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"). The City intends to provide the Services on an equal basis in the original territory of the CFD and territory annexing into the CFD from the Future Annexation Area.

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. Territory in the Future Annexation Area will be annexed into the CFD and a special tax will be levied on such territory only with the Unanimous Approval of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed into the CFD. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax sufficient to pay the costs thereof, secured by the recordation of a continuing lien against all non-exempt real property in the Future Annexation Area, is intended to be levied annually within the Future Annexation Area, and collected in the same manner as ordinary ad valorem property taxes or in such other manner as may be prescribed by this City Council. As required by Section 53339.3(d) of the Act, the Council hereby determines that the special tax proposed to pay for Services to be supplied within the Future Annexation Area shall be equal to any special tax levied to pay for the same Services in the existing CFD, except that a higher or lower tax may be levied within the Future Annexation Area to the extent that the actual cost of providing the Services in the Future Annexation Area is higher or lower than the cost of providing those Services in the existing CFD. In so finding, the Council does not intend to limit its ability to levy a special tax within the Future Annexation Area to provide new or additional services beyond those supplied within the existing CFD.

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 and the Future Annexation Area. The Services are in addition to those provided in the territory of the CFD and the Future Annexation Area as of the date hereof and will not supplant services already available within the territory of the CFD and the Future Annexation Area 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 \$2,000,000 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.

PASSED AND ADOPTED by the Council of the City of Roseville this 15th day of July, 2020, by the following vote on roll call:

AYES COUNCILMEMBERS: Bemasconi, Alvord, Roccucci, Houdesheldt, Allard

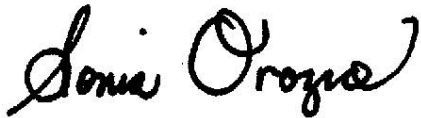
NOES COUNCILMEMBERS: None

ABSENT COUNCILMEMBERS: None



MAYOR

ATTEST:



City Clerk

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 Rate, Method of Apportionment, and Manner of Collection of Special Tax (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, 2020, and ending June 30, 2021.

"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 Creekview Community Facilities District No. 2 (Public Services) of the City of Roseville, Placer County, California.

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

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 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.

"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.

"Medium-Density Residential" means, based on the Creekview 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 Parcel" 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 or 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 land uses 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.

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

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

"Remainder Parcel" means a portion of land that is created as a result of the recording of a Large Lot Parcel Map or Final Small Lot Subdivision Map, which results in a designated remainder as defined in Government Code Section 66424.6(a). Such a Remainder Parcel may contain taxable and tax-exempt uses, such as Residential Uses, and Public Parcels, such as park sites. Once designated as a Remainder Parcel, such Parcel will be considered a Large Lot Parcel for the purposes of future Subdivisions and for the provisions of **Sections 4** through **6**.

"Residential Use" means a Parcel designated for residential use, such as single-family residential Units, residential condominiums, townhouses, or apartments that would be included in the definitions of Low-Density Residential, Medium-Density Residential or High-Density Residential.

"RMA" means this Rate, Method of Apportionment, and Manner of Collection of Special Tax.

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

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

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

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

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

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

"Tax Category" means the categories of taxable land uses shown in **Attachments 1** and **2**.

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

"Tax Escalation Factor" means a factor not to exceed 4 percent, determined by the Administrator in any Fiscal Year following the Base Year by which the Maximum Annual Special Tax for the previous Fiscal Year will be increased to provide sufficient services for the current Fiscal Year.

"Tax Zone A" is the initial Tax Zone in the CFD for the Maximum Annual Special Tax.

"Tax Zone(s)" mean(s) geographically designated areas in the CFD which may have different Maximum Annual Special Tax Rates.

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

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

"Tax-Exempt Parcel" means a Parcel not subject to the Special Tax. Tax-Exempt Parcels include (a) Public Parcels, (b) Parcels owned by the City, school districts, special districts, or the state or federal government, and (c) Affordable Units.

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

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

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

3. Duration of the Special Tax

Parcels in the CFD will remain subject to the Special Tax in perpetuity.

If the Special Tax ceases to be levied, the City will 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 the lien imposed by the Notice of Special Tax Lien is extinguished. The Notice of Cessation of Special Tax, in addition, will identify the book and page of the Book of Maps of Assessment and Community Facilities Districts where the map of the boundaries of the CFD is recorded.

4. Administrative Tasks

Tasks required of the Administrator are discussed below:

- a. Annual Special Tax Escalation. The Administrator shall increase the Maximum Annual Special Tax by the Tax Escalation Factor in each Fiscal Year following the Base Year.
- b. Assignment of the Maximum Annual Special Tax to Original Parcels. **Attachment 1** identifies the Assigned Maximum Annual Special Tax and Tax Zone 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. 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** for the assigned Tax Zone, 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 Tax Zone. **Attachment 1** shall be amended, or a new attachment created, to include the Annexation Parcels and, if necessary, the applicable Special Taxes by Tax Zone. If new Maximum Annual Special Taxes are created, **Attachments 1** and **2** should be amended to reflect the Maximum Annual Special Taxes and Tax 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 for the Tax Zone 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

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.b.3.C to determine the percentage allocation of the Assigned Maximum Annual Special Tax from Step 4.b.3.A.
 - E. Multiply the percentage derived in Step 4.b.3.D times the Assigned Maximum Annual Special Tax from Step 4.b.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:

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 Financial Officer, and (2) there is no reduction in the Maximum Annual CFD Special Tax Revenues as a result of the transfer. Should a transfer result in an amendment to **Attachment 1** of the Notice of Special Tax Lien, the requesting property owner shall bear the costs to affect the transfer in the CFD records and prepare the required amendments to the Notice of Special Tax Lien and **Attachment 1**. Before the transfer, the City may require a deposit from the requesting property owner for such costs.

- g. Conversion of a Tax-Exempt Parcel to a Taxable Parcel. If a Tax-Exempt Parcel is not needed for public use and is transferred to a private owner, it shall become subject to the Special Tax. The Maximum Annual Special Tax for the newly assigned Tax Category for such a Parcel is determined using the provisions of **Sections 4** and **5**.
- h. Taxable Parcels Acquired by a Public Agency A Taxable Parcel acquired by a public agency shall be reclassified as a Tax-Exempt Parcels and is no longer subject to the Special Tax levy.

5. Assignment of the Maximum Annual Special Tax

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

6. Calculating Annual Special Taxes

The Administrator will compute the Annual Costs and determine the annual Special Tax levy for each Taxable Parcel based on the assignment of the Special Tax in **Sections 4** and **5**. All calculations and steps described in this section shall be done for all areas within the CFD regardless of how many Tax Zones may exist. The Administrator then will determine the tax levy for each Taxable Parcel using the following process:

- a. Compute the Annual Costs using the definition of Annual Costs in **Section 2**.
- b. For all Taxable Parcels, calculate the Special Tax levy for each using the following steps:

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

Large Lot	APN	Land Use	Acres	Planned Units	Maximum Annual Special Tax per Unit/Acre [1]	Maximum Annual Special Tax per Large Lot [1]
C-10	017-101-050	LDR	5.99	36	\$502.00	\$18,072.00
C-11	017-101-050	LDR	7.54	34	\$502.00	\$17,068.00
C-12	017-101-050	LDR	18.72	95	\$502.00	\$47,690.00
C-13	017-101-050	LDR	7.20	50	\$502.00	\$25,100.00
C-14	017-101-050	LDR	3.72	20	\$502.00	\$10,040.00
C-15	017-101-050	LDR	3.59	20	\$502.00	\$10,040.00
C-16	017-101-050	LDR	12.93	71	\$502.00	\$35,642.00
C-17	017-101-050	LDR	6.92	36	\$502.00	\$18,072.00
C-23	017-101-050	MDR	8.13	61	\$429.00	\$26,169.00
C-24	017-101-050	MDR	8.12	59	\$429.00	\$25,311.00
C-25	017-101-050	MDR	7.25	52	\$429.00	\$22,308.00
C-25	017-101-050	MDR-Affordable		10	\$0.00	\$0.00
C-41	017-101-050	HDR	4.27	47	\$356.00	\$16,732.00
		HDR - Affordable		80	\$0.00	\$0.00
C-42	017-101-050	HDR	4.33	55	\$356.00	\$19,580.00
	017-101-050	HDR-Affordable	0.00	81	\$0.00	\$0.00
C-43	017-101-050	HDR	3.88	116	\$356.00	\$41,296.00
C-70	017-101-050	CC	9.22	n/a	\$2,161.00	\$19,924.42
C-1	017-101-051	LDR	19.50	94	\$502.00	\$47,188.00
	017-101-051, Por. 017-101-					
C-2	012	LDR	10.10	52	\$502.00	\$26,104.00
C-3	017-101-051	LDR	14.00	67	\$502.00	\$33,634.00
C-4	017-101-051	LDR	9.60	51	\$502.00	\$25,602.00
	017-101-051, Por. 017-101-					
C-5	012	LDR	13.60	74	\$502.00	\$37,148.00
C-6	017-101-012	LDR	8.00	48	\$502.00	\$24,096.00
C-7	017-101-012	LDR	13.90	74	\$502.00	\$37,148.00
C-8	017-101-053	LDR	5.70	32	\$502.00	\$16,064.00
	017-101-053, Por. 017-101-					
C-9	052	LDR	21.80	97	\$502.00	\$48,694.00
C-20	017-101-012	MDR	8.70	96	\$429.00	\$41,184.00
		MDR-Affordable	0.00	10	\$0.00	\$0.00
	Por. 017-101-					
	012, 017-101-					
	051, and 017-					
C-21	101-052	MDR	7.70	95	\$429.00	\$40,755.00
	017-101-052, Por. 017-101-					
C-22	053	MDR	11.30	110	\$429.00	\$47,190.00
		MDR-Affordable	0.00	20	\$0.00	\$0.00
C-40	017-101-052	HDR	5.20	168	\$356.00	\$59,808.00
Totals			260.91	2,011		\$837,659.42

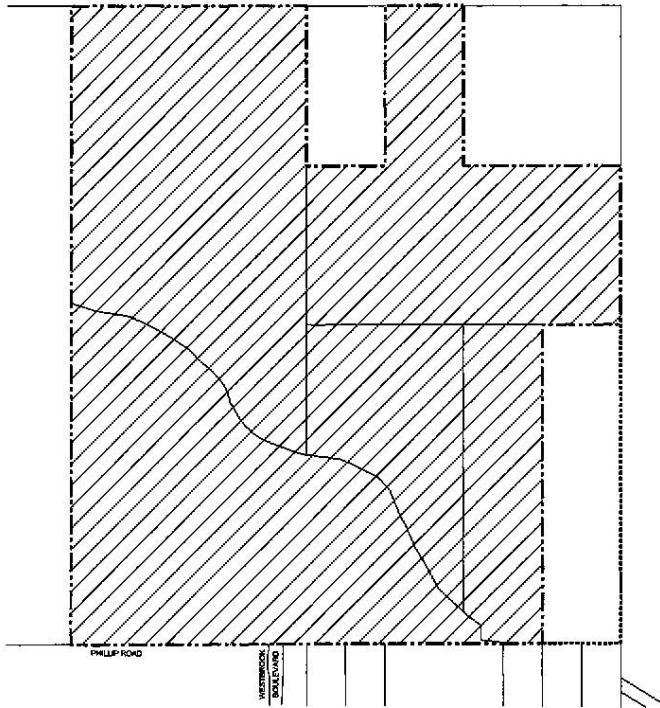
[1] The Maximum Annual Special Tax per Unit/Acre and Maximum Annual Special Tax per Large Lot is increased by the Tax Escalation Factor in each Fiscal Year following the Base Year of FY 2020-21.

"att2"

**Attachment 2
 Creekview 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)	\$502.00
Medium Density Residential (MDR)	\$429.00
Affordable Medium Density Residential (Affordable MDR)	\$0.00
High Density Residential (HDR)	\$356.00
Affordable High Density Residential (Affordable HDR)	\$0.00
Nonresidential Uses	
	<i>per Acre</i>
Business Professional (BP)	\$2,161.00
Community Commercial (CC)	\$2,161.00
Light Industrial (LI)	\$2,161.00

[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 2020-21.



PROPOSED BOUNDARY MAP
CREEKVIEW
 COMMUNITIES FACILITIES DISTRICT NO. 2
 AND FUTURE ANNEXATION AREA
 (PUBLIC SERVICES)

CITY OF ROSEVILLE • PLACER COUNTY • CALIFORNIA
 BEING A PORTION OF SECTION 14, T.11 N., R.5 E., M.4 M.

CITY CLERK'S MAP FILING STATEMENT

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF ROSEVILLE, COUNTY OF PLACER, STATE OF CALIFORNIA THIS ____ DAY OF ____ 2020.

SONIA ORZOG, CITY CLERK
 CITY OF ROSEVILLE
 PLACER COUNTY, CALIFORNIA

CITY CLERK'S MAP STATEMENT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF CREEKVIEW COMMUNITIES FACILITIES DISTRICT NO. 2 AND FUTURE ANNEXATION AREA (PUBLIC SERVICES), CITY OF ROSEVILLE, COUNTY OF PLACER, STATE OF CALIFORNIA WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF ROSEVILLE, AT A REGULAR MEETING THEREOF, HELD ON THE ____ DAY OF ____ 2020 BY ITS RESOLUTION NO. ____.

SONIA ORZOG, CITY CLERK
 CITY OF ROSEVILLE
 PLACER COUNTY, CALIFORNIA

RECORDER'S STATEMENT


FILED THIS ____ DAY OF ____ 2020, AT THE HOUR OF ____ O'CLOCK ____ M. IN BOOK ____ OF MAPS OF COMMUNITY FACILITIES DISTRICT, AT PAGE ____ IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF PLACER, STATE OF CALIFORNIA.

DOCUMENT NO. _____

FEE _____

BY: _____
 RYAN RONCO
 COUNTY RECORDER
 COUNTY OF PLACER

LEGEND

-  PROPOSED BOUNDARY OF CFD NO. 2
-  AREAS OF FUTURE ANNEXATION

MacKay & Samps
 ENGINEERS ARCHITECTS SURVEYORS
 1025 Central Expressway, Suite 100, Roseville, CA 95678-1870-10

MAY 2020

SHEET 1 OF 1 184910FD

EXHIBIT B

**Creekview
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 Creekview 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 in the Project Area.
2. The maintenance of on-site landscape corridors and paseos designed to serve the Project Area, 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 along the following roads:
 - Westbrook Boulevard.
 - Westpark Boulevard.
 - Blue Oaks 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 maintained by the CFD as determined by the Administrator.