



PLACER, County Recorder  
JIM MCCAULEY  
DOC- 2006-0114388-00

**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

Check Number 0728bj  
Thursday, OCT 26, 2006 08:22:02  
MIC \$3.00:AUT \$21.00:SBS \$20.00  
REC \$23.00:  
Ttl Pd \$57.00 Nbr-0001559759  
rec/BJ/1-21

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SPACE ABOVE THIS LINE FOR RECORDER'S USE

**NOTICE OF SPECIAL TAX LIEN**

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

**2006 Amendment of Special Tax**

Pursuant to the requirements of Section 3117.5 of the Streets and Highways Code of California and the Mello-Roos Community Facilities Act of 1982, as amended, section 53311, *et. seq.*, of the California Government Code (the "Act"), the undersigned City Clerk of the City of Roseville (the "City"), County of Placer, State of California, hereby gives notice that a lien to secure payment of a special tax which the City is authorized to levy, is hereby imposed on the property described herein. The special tax secured by this lien is authorized to be levied for the purpose of paying the costs of Public Services in and according to the rate and method of apportionment set forth in that certain original Notice of Special Tax Lien heretofore recorded in the Office of the County Recorder of the County of Placer, State of California October 22, 2004 as Document No. 20040140666, to which recorded Notice of Special Tax Lien reference is hereby made and the provisions of which are hereby incorporated by this reference.

This Amended Notice of Special Tax Lien amends the Notice of Special Tax Lien to amend the special tax formula applicable to certain property within Fiddymment Ranch Community Facilities District No. 2 (Public Services) (the "District") of the City Roseville, as provided in Amendment No. 1 to Rate and Method of Apportionment of Special Tax, which has been approved by the City, to reflect changes in the development plan for property in the District. This is the Amended Notice of Special Tax Lien referenced in said Resolution.

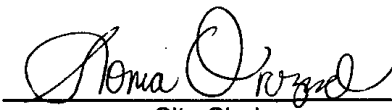
The amended rate, method of apportionment, and manner of collection of the authorized special tax is shown on **Exhibit A** attached hereto. Conditions under which the obligation to pay the special tax may be prepaid and permanently satisfied and the lien of the special tax canceled are as set forth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

The assessor's tax parcel(s) numbers of all parcels or any portion thereof which are affected by increased special taxes arising out of the Amendment No. 1 to Rate and Method of Apportionment of Special Tax, together with the name(s) of the owner(s) thereof, as they appear on the latest secured assessment roll as of the date of recording hereof or as are

otherwise known to the City are as set forth in **Exhibit B** attached hereto and hereby made a part hereof.

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 office of the Administrative Services Director of the City of Roseville, 311 Vernon Street, Roseville, CA 95678, telephone number (916) 774-5109.

Dated: As of October 25, 2006.

By:   
\_\_\_\_\_  
City Clerk  
City of Roseville

**EXHIBIT A**

**CITY OF ROSEVILLE  
FIDDYMENT RANCH COMMUNITY FACILITIES DISTRICT NO. 2  
(PUBLIC SERVICES)**

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

Special Taxes applicable to each Assessor's Parcel in Fiddymment Ranch Community Facilities District No. 2 (Public Services) [herein "CFD No. 2" or "the CFD"] shall be levied and collected according to the tax liability determined by the City Council of the City of Roseville, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 2, unless exempted by law or by the provisions of Section G below, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 2 unless a separate Rate and Method of Apportionment is adopted for the annexation area.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**"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, being Chapter 2.5, (commencing with Section 53311), Division 2 of Title 5 of the California Government Code.

**"Administrative Expenses"** means the costs incurred by the City to determine, levy and collect the Special Tax, including salaries of City employees and fees of consultants and the costs of collecting installments of the Special Taxes upon the general tax rolls; preparation of required reports, and any other costs required to administer the CFD as determined by the Finance Director.

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

**"Affordable Unit"** means a Unit built on a Parcel of Single Family Detached Property or Single Family Attached Property 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 Parcel in favor of the City. The City's Affordable Housing Director 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 Lots parcels remaining prior to 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 shall also be updated to reflect those Units no longer qualifying as Affordable Units. The Affordable Unit Listing, 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 Special Tax for Parcels pursuant to Sections C and D below.

**"Affordable Unit Adjustment"** means a reduction in the Assigned Maximum Special Tax for a Large Lot due to the assignment of Affordable Units to the Large Lot. No Affordable Unit Adjustment shall occur on Multi-Family Property, as the Assigned Special Tax for such property has already been adjusted to account for affordable units.

**"Annual Tax Escalation Factor"** means, in each Fiscal Year following the Base Year, an increase in the Maximum Special Tax in an amount equal to four percent (4%) of the Maximum Special Tax in effect in the prior Fiscal Year.

**"Assessor's Parcel"** or **"Parcel"** means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number.

**"Assessor's Parcel Map"** means an official map of the County Assessor designating parcels by Assessor's Parcel number.

**"Assigned Maximum Special Tax"** means the Maximum Special Tax assigned to each Large Lot at CFD Formation based on the Expected Land Uses, as shown in Attachment 2 of this RMA.

**"Authorized Services"** means the public services authorized to be funded by CFD No. 2 as set forth in the documents adopted by the City Council when the CFD was formed.

**"Base Year"** means Fiscal Year 2004-05.

**"Buildable Lot"** means an individual lot within a Final Map for which a building permit may be issued without further subdivision of such lot.

**"CFD Formation"** means the date on which the Resolution of Formation to form CFD No. 2 was adopted by the City Council.

**“CFD Maximum Special Tax Revenue”** means the cumulative Maximum Special Tax revenue that can be collected from all property within CFD No. 2 after adjusting for the Expected Affordable Units. The CFD Maximum Special Tax Revenue is shown in Attachment 2 of this RMA and may be reduced due to prepayments in future Fiscal Years.

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

**“City Council”** means the City Council of the City of Roseville, acting as the legislative body of CFD No. 2.

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

**“Developed Property”** means, in any Fiscal Year, the following:

- for Single Family Detached Property, all Parcels for which a building permit for new construction of a residential structure was issued prior to May 1 of the preceding Fiscal Year.
- for Single Family Attached Property, all Parcels for which a use permit or building permit for new construction of a residential structure was issued prior to May 1 of the preceding Fiscal Year.
- for Multi-Family Property, all Parcels for which a use permit or building permit for new construction of a residential structure was issued prior to May 1 of the preceding Fiscal Year.
- for Non-Residential Property, all Parcels for which a building permit for new construction of a building was issued prior to May 1 of the preceding Fiscal Year.

**“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, and/or number of Units that are approved to be developed on Single Family Attached Property, Multi-Family Property and Non-Residential Property. This information may be obtained from the City’s Development Activity Updates, which are published periodically by the City’s Planning Department.

**“Expected Affordable Units”** means a total of 83 medium density residential Units within CFD No. 2 that are expected to be Affordable Units. Upon recordation of Final Maps within CFD No. 2, the Affordable Housing Director will determine which Large Lots will include Affordable Units, and, upon such determination, the Administrator shall reduce the Assigned Maximum Special Tax for the Large Lot pursuant to the steps set forth in Section C.3a, C.3b or C.3d (as applicable) below. If, in any Fiscal Year, the Affordable Housing Director identifies a total number of Affordable Units within CFD No. 2 that exceeds 83 Units, no Affordable Unit adjustment will be applied for the Affordable Units identified after the 83rd Affordable Unit has been designated.

**“Expected Land Uses”** means the total number of single family and multi-family units, and acres of Non-Residential Property expected within each Large Lot at the time of CFD Formation. The Expected Land Uses are identified in Attachment 2 of this RMA.

**“Final Map”** means a final map, or portion thereof, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq*) that creates Buildable Lots. The term “Final Map” shall not include any Large-Lot Subdivision Map, Small Lot Tentative Map, Assessor’s Parcel Map, or subdivision map or portion thereof, that does not create Buildable Lots, including Assessor’s Parcels that are designated as remainder parcels.

**“Final Map Property”** means, in any Fiscal Year, all Parcels which are included within a Final Map that was recorded prior to May 1 of the prior Fiscal Year, and which have not yet become Developed Property.

**“Finance Director”** means the Finance Director for the City of Roseville or his or her designee.

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

**“Land Use Class”** means, individually, Developed Property, Final Map Property, Small Lot Tentative Map Property, Large-Lot Subdivision Map Property, and Undeveloped Property.

**“Large Lot”** means a specific geographic area within CFD No. 2 that (i) is created upon recordation of a Large-Lot Subdivision Map within CFD No. 2, (ii) is expected to have Buildable Lots of a similar size, and (iii) has an Assigned Maximum Special Tax that will ultimately be allocated to the Buildable Lots within the Large Lot as Final Maps are recorded. The Large Lots expected at CFD Formation are shown in Attachment 1 of this RMA, and the Assigned Maximum Special Tax for each Large Lot within CFD No. 2 is shown in Attachment 2.

**“Large-Lot Subdivision Map”** means a subdivision map recorded at the County Recorder’s Office that subdivides some or all of the property in CFD No. 2 into Large Lots.

**“Large-Lot Subdivision Map Property”** means, in any Fiscal Year, all Parcels which are included within a Large-Lot Subdivision Map that was approved prior to May 1 of the prior Fiscal Year, and which have not yet become Small Lot Tentative Map Property.

**“Market-Rate Unit”** means a unit that is not an Affordable Unit.

**“Maximum Special Tax”** means the greatest amount of Special Tax that can be levied on an Assessor’s Parcel in any Fiscal Year determined in accordance with Sections C and D below.

**“Multi-Family Property”** means, in any Fiscal Year, all Parcels in CFD No. 2 for which a building permit was issued or may be issued for construction of a residential structure with multiple units that share common walls, all of which are offered for rent to the general public.

**“Non-Residential Property”** means, in any Fiscal Year, all Parcels of Developed Property within CFD No. 2 which are not Single Family Detached Property, Single Family Attached Property, Multi-Family Property, or Taxable Public Property.

**“Original Parcel”** means an Assessor’s Parcel in CFD No. 2 at the time of CFD Formation, as identified in Attachment 1. A Successor Parcel that is being further subdivided shall also be considered an Original Parcel for purposes of determining the Maximum Special Taxes pursuant to Section C.

**“Public Property”** means any property within the boundaries of CFD No. 2 that is owned by the federal government, State of California, County, City, or other public agency.

**“RMA”** means this Rate and Method of Apportionment of Special Tax.

**“Single Family Attached Property”** means, in any Fiscal Year, all Buildable Lots in CFD No. 2 for which a building permit was issued or may be issued for construction of a residential structure consisting of two or more Units that share common walls and are offered as for-sale Units, including such residential structures that meet the statutory definition of a condominium contained in Civil Code Section 1351.

**“Single Family Detached Property”** means, in any Fiscal Year, all Parcels in CFD No. 2 for which a building permit was issued or may be issued for construction of a Unit that does not share a common wall with another Unit.

**“Small Lot Tentative Map”** means a map that is made for the purpose of showing the design of a proposed subdivision, including the individual Buildable Lots that are expected within the subdivision, as well as the conditions pertaining thereto. A Small Lot Tentative Map is not based on a detailed survey of the property within the map and is not recorded at the County Recorder’s Office to create legal lots.

**“Small Lot Tentative Map Property”** means, in any Fiscal Year, all Parcels which are included within a Small Lot Tentative Map that was approved prior to May 1 of the prior Fiscal Year, and which have not yet become Developed Property.

**“Special Tax”** means a special tax levied in any Fiscal Year to pay the Special Tax Requirement, as defined below.

**“Special Tax Requirement”** means the amount necessary in any Fiscal Year (i) for Authorized Services, (ii) to create operating reserves or sinking funds, (iii) to pay Administrative Expenses, and (iv) to cure any delinquencies in the payment of principal or interest on indebtedness of CFD No. 2 which have occurred in the prior Fiscal Year or (based on delinquencies in the payment of the Special Taxes which have already taken place) are expected to occur in the Fiscal Year in which the tax will be collected.

**“Successor Parcel”** means an Assessor’s Parcel of Taxable Property created by the subdivision or reconfiguration of an Original Parcel.

**“Taxable Property”** means all of the Assessor’s Parcels within the boundaries of CFD No. 2 which are not exempt from the Special Tax pursuant to law or Section G below.

**“Taxable Public Property”** means, in any Fiscal Year, all Parcels of Public Property within CFD No. 2 that, based on a tentative map or other Development Plan, were expected to be Taxable Property and, based on this expectation, Maximum Special Taxes were assigned to the Parcels in prior Fiscal Years.

**“Undeveloped Property”** means, in any Fiscal Year, all Parcels of Taxable Property within CFD No. 2 that are not yet Developed Property, Final Map Property, Small Lot Tentative Map Property, or Large-Lot Subdivision Map Property.

**“Unit”** means (i) for Single Family Detached Property, an individual single-family detached unit, and (ii) for Single Family Attached Property, an individual residential unit within a duplex, triplex, fourplex, townhome, or condominium structure.

#### **B. DATA FOR ADMINISTRATION OF THE SPECIAL TAX**

On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel numbers for all Parcels of Taxable Property within CFD No. 2. The Administrator shall also determine: (i) whether each Assessor’s Parcel of Taxable Property is Developed Property, Final Map Property, Small Lot Tentative Map Property, Large-Lot Subdivision Map Property, or Undeveloped Property, (ii) for Parcels of Single Family Attached Property, the number of Units on each Parcel, (iii) for Non-Residential Property, the Acreage of each Parcel, and (iv) the Special Tax Requirement. For Single Family Attached Property, the number of Units shall be determined by referencing the Development Plan for the property.

In any Fiscal Year, if it is determined that: (i) a parcel map for property in CFD No. 2 was recorded after January 1 of the prior Fiscal Year (or any other date after which the Assessor will not incorporate the newly-created parcels into the then current tax roll), (ii) because of the date the parcel map was recorded, the Assessor does not yet recognize the new parcels created by the parcel map, and (iii) one or more of the newly-created parcels is in a different Land Use Class than other parcels created by the subdivision, the Administrator shall calculate the Special Tax for the property affected by recordation of the parcel map by determining the Special Tax that applies separately to the property within each Land Use Class, then applying the sum of the individual Special Taxes to the Original Parcel or Successor Parcel that was subdivided by recordation of the parcel map.

If, in any Fiscal Year, it is determined that, based on building permits that have been issued, for-sale residential Units will be built within a structure constructed on a Parcel of Non-Residential Property,

the Administrator shall determine whether (i) Units that have been or will be built on the Parcel will be offered for sale to individual home buyers, and (ii) a separate Assessor's Parcel number will be assigned to the airspace parcel associated with each Unit. Once separate Parcel numbers have been assigned to the residential airspace Parcels, the Administrator shall assign a Maximum Special Tax to the airspace Parcel for each residential unit. The Maximum Special Tax for the Base Year for such Units is \$107, which amount shall be increased each Fiscal Year thereafter by the Annual Tax Escalation Factor. The Administrator shall also tax commercial land uses on the Parcel using the Maximum Special Tax for the commercial uses within that Large Lot as shown in Attachment 2. The acreage to be used to calculate the Maximum Special Tax on the commercial uses shall be the full land area of the underlying Assessor's Parcel on which the residential and commercial land uses are located.

Upon recordation of each Final Map creating Single Family Detached Property and/or Single Family Attached Property, the Affordable Housing Director is to determine the number of Affordable Units included within the Final Map. As set forth in Sections C.3a, C.3b and C.3d below, once the Affordable Housing Director has designated the number of Affordable Units on each Parcel, the Administrator shall reduce the Maximum Special Tax for each Affordable Unit to fifty percent (50%) of the Maximum Special Tax that applies to the market-rate Units created by recordation of that Final Map. This reduction shall not be applied if the Administrator determines that the Expected Affordable Units have already been designated on other Parcels, and the designation of additional Affordable Units would reduce the CFD Maximum Special Tax Revenues. After May 1 of each Fiscal Year, the Administrator shall obtain the Affordable Unit Listing from the Affordable Housing Director to confirm which Parcels and Large Lots qualify for an Affordable Unit Adjustment in the following Fiscal Year.

**C. CALCULATING THE MAXIMUM SPECIAL TAX**

The Administrator shall apply the applicable subsection below to determine the Maximum Special Tax for each Parcel of Taxable Property within CFD No. 2:

*1. Prior to Recordation of a Large-Lot Subdivision Map*

Prior to recordation of a Large-Lot Subdivision Map, the Maximum Special Tax assigned to Original Parcels within the CFD shall be as follows:

<b>Fiscal Year 2004-05 Assessor's Parcel Number</b>	<b>Fiscal Year 2004-05 Maximum Special Tax *</b>
017-115-001	\$160,371
017-115-061	\$106,978
017-115-062	\$76,344
017-115-063	\$76,344
017-100-009	\$441,736
017-100-010	\$102,738
017-100-034	\$209,055
017-100-035	\$19,275
017-100-036	\$45,436
017-100-040	\$31,502

If an Assessor's Parcel number shown above is changed, the Maximum Special Tax shall continue to apply to the Parcel to which it was assigned. If Parcels are reconfigured due to an action other than recordation of a Large-Lot Subdivision Map, the Maximum Special Tax shall be spread on a per-acre basis to all new Assessor's Parcels created by the reconfiguration.

2. *After Recordation of a Large-Lot Subdivision Map, Prior to Recordation of a Final Map*

The Maximum Special Tax assigned to each Large Lot expected at CFD Formation is identified in Attachment 2 of this RMA. If, upon recordation of the Large-Lot Subdivision Map for property within the CFD, it is determined that the actual boundaries of the Large Lots are different than that shown in Attachment 1, Attachment 1 shall be updated and the correct boundaries of each Large Lot shall be reflected in the attachment. If, at the same time changes are being made to Attachment 1, it is determined that the number of Buildable Lots, Acreage of Multi-Family Property, or Acreage of Non-Residential Property within a Large Lot has changed, the Assigned Maximum Special Tax for each Large Lot in Attachment 2 may, in the City's sole discretion, also be changed as long as the CFD Maximum Special Tax Revenues are not reduced. If the City determines that such an adjustment is needed, the adjustment shall be effective immediately after recordation of the Large-Lot Subdivision Map, after which time the Assigned Maximum Special Tax for each Large Lot shall be fixed for all future Fiscal Years, except as otherwise provided in Section D below. After both attachments have been updated, the Administrator shall record, or cause to be recorded, an amended Notice of Special Tax Lien that includes the revised attachments. If such an adjustment and recording takes place, the property owner that requested the adjustment shall bear the costs to effect the adjustment and prepare the required amendments to the Notice of Special Tax Lien and Attachments 1 and 2. Prior to approval of the adjustment, the City may require a deposit from the requesting property owner for the estimated cost to perform such adjustment.

Unless an adjustment is made pursuant to the prior paragraph, the Maximum Special Tax for property within a Large Lot shall be the Assigned Maximum Special Tax identified in Attachment 2 of this RMA. If there are multiple Assessor's Parcels within a Large Lot prior to recordation of a Final Map within the Large Lot, the Assigned Maximum Special Tax shall be allocated on a per-

Acre basis to each Parcel of Taxable Property to determine the Maximum Special Tax for each Parcel. Upon recordation of the Large-Lot Subdivision Map, the actual boundary of each Large Lot may change slightly from that shown in Attachment 1; such change shall have no impact on the Assigned Maximum Special Tax for each Large Lot unless an adjustment is also made to the Assigned Maximum Special Tax as permitted in the paragraph above.

3. *After Recordation of a Final Map*

a. **Final Map Creating Buildable Lots of Single Family Detached Property Throughout Entire Large Lot**

If the Parcels created by a recorded Final Map within a Large Lot are all Buildable Lots of Single Family Detached Property, the Administrator shall apply the following steps to allocate the Assigned Maximum Special Tax for the Large Lot to each of the Buildable Lots created by the subdivision:

- Step 1:** Identify the Assigned Maximum Special Tax for the Large Lot for the then-current Fiscal Year.
- Step 2:** Divide the Assigned Maximum Special Tax from Step 1 by the number of Buildable Lots created by the Final Map to determine the Maximum Special Tax for each Buildable Lot.
- Step 3:** Determine if Affordable Units have been designated within the Large Lot by the Affordable Housing Director. If *yes*, each Parcel on which an Affordable Unit has been designated by the Affordable Housing Director shall be assigned one-half (1/2) of the Maximum Special Tax determined in Step 2, and all other Buildable Lots will be assigned the amount from Step 2 as the Maximum Special Tax for the Fiscal Year. If *no*, all Buildable Lots in the Final Map shall be assigned the Maximum Special Tax determined in Step 2.

b. **Final Map Creating Buildable Lots of Single Family Attached Property Throughout Entire Large Lot**

If the Parcels created by a recorded Final Map within a Large Lot are all Buildable Lots of Single Family Attached Property, the Administrator shall apply the following steps to allocate the Assigned Maximum Special Tax for the Large Lot to each of the Units that are expected to be built based on reference to the Development Plan for the Single Family Attached Property:

- Step 1:** Identify the Assigned Maximum Special Tax for the Large Lot for the then-current Fiscal Year.

**Step 2:** Divide the Assigned Maximum Special Tax from Step 1 by the number of Units expected to be built on the property within the Final Map to determine the Maximum Special Tax for each Unit.

**Step 3:** Determine if any of the Units have been designated as Affordable Units by the Affordable Housing Director. If *yes*, each Parcel on which an Affordable Unit has been designated shall be assigned one-half (1/2) of the Maximum Special Tax determined in Step 2, and all other Units will be assigned the amount from Step 2 as the Maximum Special Tax for the Fiscal Year. If *no*, all Units created within the Final Map shall be assigned the Maximum Special Tax determined in Step 2.

**c. Final Map Creating No Buildable Lots of Single Family Detached Property or Single Family Attached Property**

If none of the Successor Parcels created by recordation of a Final Map are Buildable Lots of Single Family Detached Property or Single Family Attached Property, the Administrator shall apply the following steps to allocate the Assigned Maximum Special Tax for the Large Lot to each of the Successor Parcels:

**Step 1:** Identify the Assigned Maximum Special Tax for the Large Lot.

**Step 2:** Determine the total Acreage of Taxable Property created by subdivision of the Large Lot.

**Step 3:** Divide the Assigned Maximum Special Tax from Step 1 by the Acreage from Step 2 to calculate Maximum Special Tax per acre.

**Step 4:** Multiply the per-acre Maximum Special Tax from Step 3 by the Acreage in each Successor Parcel to calculate the Maximum Special Tax for each Successor Parcel.

**d. Final Map Creating Buildable Lots in a Portion of the Large Lot**

If a Final Map records creating Buildable Lots within only a portion of a Large Lot, the Administrator shall apply the following steps to allocate the Assigned Maximum Special Tax for the Large Lot to each of the Successor Parcels:

**Step 1:** Identify the Assigned Maximum Special Tax for the Large Lot.

**Step 2:** Determine the number of Buildable Lots created within the Final Map area.

- Step 3:** Multiply the Buildable Lots from Step 2 by the “Base Tax Rate per Unit” shown in Attachment 2 for the Large Lot that has been subdivided by the Final Map to determine the Maximum Special Tax associated with the Buildable Lots created by the Final Map. The Base Tax Rate per Unit shall be used as the Maximum Special Tax for all Buildable Lots included in the Final Map, except Affordable Units (as designated by the Affordable Housing Director) which shall be set at one-half of the rate of Market Units within the Final Map.
- Step 4:** Subtract the Maximum Special Tax associated with the Buildable Lots as determined in Step 3 from the Assigned Maximum Special Tax for the Large Lot that was identified in Step 1.
- Step 5:** Subtract the Acreage of Taxable Property included within the Final Map from the total Acreage of Taxable Property in all Successor Parcels within the Large Lot that resulted after recordation of the Final Map to determine the Acreage of Taxable Property that is not included within the Final Map.
- Step 6:** Divide the remainder determined in Step 4 by the remainder determined in Step 5 to calculate the per-acre Maximum Special Tax that will apply to Taxable Property not included within the Final Map.
- Step 7:** Multiply the per-acre Maximum Special Tax from Step 6 by the Acreage in each Successor Parcel not included within the Final Map to calculate the Maximum Special Tax for each such Successor Parcel.

*If, after subdivision of a Large Lot, a Successor Parcel is further subdivided, the Successor Parcel shall be treated as an Original Parcel for purposes of allocating Maximum Special Taxes pursuant to Section C.3c or C.3d, as appropriate.*

After each reallocation of the Maximum Special Tax upon subdivision or reconfiguration of a Large Lot, the sum of the Maximum Special Taxes assigned to Successor Parcels shall never be less than the Assigned Maximum Special Tax for that Large Lot as shown in Attachment 2. Once a Maximum Special Tax has been assigned to a Parcel within a Final Map, the Maximum Special Tax shall not be reduced in future Fiscal Years regardless of changes in land use, Parcel size, ownership or Special Taxes assigned elsewhere in the Large Lot.

**D. CHANGES TO THE MAXIMUM SPECIAL TAX**

1. *Annual Escalation of Special Tax*

Beginning in Fiscal Year 2005-06, and each Fiscal Year thereafter, the Assigned Maximum Special Tax for each Large Lot shown in Attachment 2, and the Maximum Special Tax assigned to each Parcel of Taxable Property within the CFD, shall be adjusted by the Annual Special Tax Escalation Factor.

2. *Affordable Units that Become Market-Rate Units*

If, in any Fiscal Year, the Affordable Housing Director determines that a Unit that had previously 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. The Maximum Special Tax on the Unit that no longer qualifies as an Affordable Unit shall be increased to double the amount that would have applied in that Fiscal Year if the Unit had remained as an Affordable Unit. In subsequent Fiscal Years, this increased Maximum Special Tax shall continue to escalate four percent (4%) per year.

3. *Transfer of the Assigned Maximum Special Tax from One Large Lot to Another*

The Assigned Maximum Special Taxes in Attachment 2 were determined based on the Expected Land Uses for each Large Lot. If the number of planned residential units or non-residential acreage is transferred from one Large Lot to another prior to recordation of a Final Map within any portion of the Large Lot, the City may, in its sole discretion, allow for a transfer of the Assigned Special Tax from one Large Lot to the other. Such a transfer shall only be allowed if (i) all adjustments are agreed to in writing by the affected property owners and the Finance Director, and (ii) there is no reduction in the CFD Maximum Special Tax Revenues as a result of the transfer. Should a transfer result in an amendment to Attachment Nos. 1 or 2 of the Notice of Special Tax Lien, the requesting property owner shall bear the costs to effect the transfer in the District records and prepare the required amendments to the Notice of Special Tax Lien and Attachment Nos. 1 and 2. Prior to the transfer, the City may require a deposit from the requesting property owner for such costs. If such a transfer is requested, the Administrator shall apply the following steps to redistribute the Maximum Special Tax among the Parcels:

**Step 1:** Determine the Maximum Special Tax associated with the land uses that will be transferred by multiplying the number of residential units or non-residential acreage by the "Base Tax Rate" identified for the units or acreage in Attachment 2 (escalated to the then-current Fiscal Year).

**Step 2:** Subtract the amount determined in Step 1 from the Assigned Maximum Special Tax for the Large Lot from which the units or acreage will be

transferred to determine the new Assigned Maximum Special Tax for the Large Lot.

**Step 3:** Add the amount determined in Step 1 to the Assigned Maximum Special Tax for the Large Lot to which the units or acreage is being transferred to determine the new Assigned Maximum Special Tax for the Large Lot.

4. *Conversion of a Parcel of Public Property to Private Use*

If, in any Fiscal Year, a Parcel of Public Property is converted to private use, such Parcel shall be subject to the levy of the Special Tax. The Maximum Special Tax for each such Parcel shall be determined based on the average Maximum Special Tax per unit or acre for Parcels with similar land use designations, as determined by the Finance Director.

**E. METHOD OF LEVY OF THE SPECIAL TAX**

Commencing with Fiscal Year 2005-06 and for each following Fiscal Year, the Administrator shall determine the Special Tax Requirement for that Fiscal Year and levy the Special Tax on all Parcels of Taxable Property as follows:

**Step 1:** The Special Tax shall be levied proportionately on each Parcel of Developed Property within the CFD up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year;

**Step 2:** If additional revenue is needed after Step 1, the Special Tax shall be levied proportionately on each Assessor's Parcel of Final Map Property within the CFD, up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year;

**Step 3:** If additional revenue is needed after Step 2, the Special Tax shall be levied proportionately on each Assessor's Parcel of Small Lot Tentative Map Property within the CFD, up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year;

**Step 4:** If additional revenue is needed after Step 3, the Special Tax shall be levied proportionately on each Assessor's Parcel of Large-Lot Subdivision Map Property within the CFD, up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year;

**Step 5:** If additional revenue is needed after Step 4, the Special Tax shall be levied proportionately on each Assessor's Parcel of Undeveloped Property partially or wholly included within Phase 1 of Fiddymment Ranch, as identified in

Attachment 1 hereto, up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year;

**Step 6:** If additional revenue is needed after Step 5, the Special Tax shall be levied proportionately on each Assessor's Parcel of Undeveloped Property partially or wholly included within Phase 2 of Fiddymment Ranch, as identified in Attachment 1 hereto, up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year;

**Step 7:** If additional revenue is needed after Step 6, the Special Tax shall be levied proportionately on each Assessor's Parcel of Undeveloped Property partially or wholly included within Phase 3 of Fiddymment Ranch, as identified in Attachment 1 hereto, up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year;

**Step 8:** If additional revenue is needed after Step 7, the Special Tax shall be levied proportionately on each Assessor's Parcel of Taxable Public Property, up to 100% of the Maximum Special Tax assigned to each Parcel.

**F. COLLECTION OF SPECIAL TAX**

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that the City may directly bill, collect at a different time or in a different manner, and/or collect delinquent Special Taxes through foreclosure or other available methods.

**G. EXEMPTIONS**

Notwithstanding any other provision of this RMA, no Special Tax shall be levied on Public Property, except Taxable Public Property, as defined herein. In addition, no Special Tax shall be levied on Parcels that are not Public Property but are (i) designated as permanent open space or common space on which no structure is permitted to be built, (ii) owned by a public utility for use as an unmanned facility, or (iii) subject to an easement that precludes any other use on the Parcel.

**H. INTERPRETATION OF SPECIAL TAX FORMULA**

The City reserves the right to make minor administrative and technical changes to this document that does not materially affect the rate and method of apportioning the Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the City's discretion. Interpretations may be made by the City by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this RMA.



## ATTACHMENT 2

CITY OF ROSEVILLE  
 FIDDYMENT RANCH COMMUNITY FACILITIES DISTRICT NO. 2  
 (PUBLIC SERVICES)

EXPECTED LAND USES AND ASSIGNED MAXIMUM SPECIAL TAXES

Large Lot [1]	Land Use [2]	Expected Acreage	Expected # of Residential Units	Base Tax Rate per Unit (Residential) and per Acre (Non-Residential) [3]	Assigned Maximum Special Tax FY 2006-07 [3]
<i>PHASE I</i>					
F-1A	LDR	20.6	93 units	\$393.70	\$36,614
F-1B	LDR	20.6	83 units	\$393.70	\$32,677
F-2	LDR	33.8	127 units	\$393.70	\$50,000
F-3	LDR	24.3	135 units	\$393.70	\$53,150
F-4	LDR	32.2	77 units	\$393.70	\$30,315
F-5A	LDR	23.1	75 units	\$393.70	\$29,528
F-5B	LDR	25.3	82 units	\$393.70	\$32,283
F-17	MDR	16.0	131 units	\$393.70	\$51,575
F-21	HDR	15.2	182 units	\$115.73	\$23,184
	HDR (affordable)		37 units	\$57.32	(combined)
F-22	HDR	10.4	82 units	\$115.73	\$12,012
	HDR (affordable)		44 units	\$57.32	(combined)
F-23	HDR	11.2	64 units	\$115.73	\$12,910
	HDR (affordable)		96 units	\$57.32	(combined)
F-24	HDR	12.6	114 units	\$115.73	\$18,123
	HDR (affordable)		86 units	\$57.32	(combined)
F-30	BP	8.7	N/A	\$595.96	\$5,185
F-31	CC	13.9	N/A	\$833.91	\$11,591
F-35	CC	1.9	N/A	\$833.91	\$1,584
<i>Total Phase I</i>		<i>269.8</i>	<i>1,508</i>		

Large Lot [1]	Land Use [2]	Expected Acreage	Expected # of Residential Units	Base Tax Rate per Unit (Residential) and per Acre (Non-Residential) [3]	Assigned Maximum Special Tax FY 2006-07 [3]
<b>PHASE II</b>					
F-9A	LDR	41.0	95 units	\$393.70	\$37,402
F-9B	LDR	31.3	111 units	\$393.70	\$43,701
F-9C	LDR	26.7	104 units	\$393.70	\$40,945
F-14A	LDR	22.1	97 units	\$393.70	\$38,189
F-14B	LDR	21.4	107 units	\$393.70	\$42,126
F-14C	LDR	28.5	111 units	\$393.70	\$43,701
F-14D	LDR	31.3	107 units	\$393.70	\$42,126
F-15A	LDR	17.5	80 units	\$393.70	\$31,496
F-15B	MDR	11.9	102 units	\$393.70	\$40,157
F-15C	MDR	12.6	98 units	\$393.70	\$38,583
F-16A	MDR	12.6	96 units	\$393.70	\$37,795
F-16B	MDR	15.2	64 units	\$393.70	\$34,252
	MDR (affordable)		46 units	\$196.85	(combined)
F-19	LDR	25.2	108 units	\$393.70	\$42,520
F-25	HDR	5.8	70 units	\$115.73	\$9,247
	HDR (affordable)		20 units	\$57.32	(combined)
F-26	HDR	5.9	70 units	\$115.73	\$9,247
	HDR (affordable)		20 units	\$57.32	(combined)
F-32	CC	5.0	N/A	\$833.91	\$4,170
F-33	CC	4.9	N/A	\$833.91	\$4,086
<i>Total Phase II</i>		<i>318.9</i>	<i>1,506</i>		

Amendment No. 1

Large Lot [1]	Land Use [2]	Expected Acreage	Expected # of Residential Units	Base Tax Rate per Unit (Residential) and per Acre (Non-Residential) [3]	Assigned Maximum Special Tax FY 2006-07 [3]
<b>PHASE III</b>					
F-6A	LDR	34.4	112 units	\$393.70	\$44,094
F-6B	LDR	28.6	75 units	\$393.70	\$29,528
F-7	LDR	35.3	111 units	\$393.70	\$43,701
F-8	LDR	31.7	91 units	\$393.70	\$35,827
F-10A	LDR	61.1	143 units	\$393.70	\$56,299
F-10B	LDR	25.5	84 units	\$393.70	\$33,071
F-11	LDR	40.8	99 units	\$393.70	\$38,976
F-12	LDR	54.1	167 units	\$393.70	\$65,748
F-13A	LDR	24.5	76 units	\$393.70	\$29,921
F-13B	LDR	29.8	78 units	\$393.70	\$30,709
F-20	HDR	6.9	52 units	\$115.73	\$9,916
	HDR		68 units	\$57.32	(combined)
F-34	(affordable) CC	5.3	N/A	\$833.91	\$4,420
<i>Total Phase III</i>		<i>378.0</i>	<i>1,156</i>		
<b>Total Acres/Units</b>		<b>966.7 acres</b>	<b>4,170 units</b>		
<b>CFD Maximum Special Tax Revenues [4] (Fiscal Year 2006-07)</b>					<b>\$1,362,680</b>

1. See Attachment 1 for the geographic area associated with each Large Lot.
2. LDR = Low Density Residential  
MDR = Medium Density Residential  
HDR = High Density Residential  
CC = Community Commercial  
BP = Business Park
3. Beginning July 1, 2007 and each July 1 thereafter, the Maximum Special Taxes shown above shall be adjusted by applying the Annual Tax Escalation Factor.
4. The 83 Expected Affordable Units, for which the site was not known when the RMA was originally drafted, have been placed in Large Lot Parcels F-16B and F-21.

Source of Data: Signature Properties, June, 2006

**EXHIBIT B**

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

**2006 Amendment of Special Tax**

ASSESSOR'S PARCEL NUMBERS AND OWNERS OF LAND SUBJECT TO  
INCREASED SPECIAL TAXES AS A RESULT OF THE AMENDMENT  
DESCRIBED HEREIN TO RATE AND METHOD OF APPORTIONMENT OF  
SPECIAL TAX FOR FIDDYMENT RANCH COMMUNITY FACILITIES DISTRICT  
NO. 2

<u>Assessor's Parcel No(s).</u>	<u>Name(s) of Property Owners</u>
017-100-009-510	Roseville Fiddymment Land Venture
017-100-009-520	Roseville Fiddymment Land Venture
017-100-010-000	Roseville Fiddymment Land Venture
017-100-049-000	Roseville Fiddymment Land Venture
017-115-001-000	Roseville Fiddymment Land Venture
017-115-062-000	Roseville Fiddymment Land Venture
017-115-063-000	Roseville Fiddymment Land Venture