



PLACER, County Recorder
 RYAN RONCO
 DOC- 2016-0056263-00

**RECORDING REQUESTED BY AND
 AFTER RECORDATION RETURN TO:**

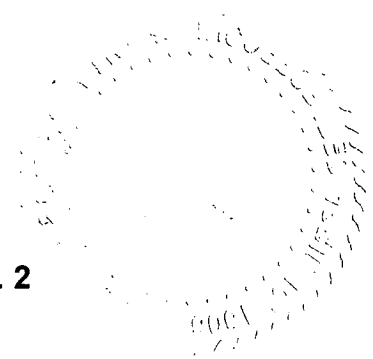
City Clerk
 City of Roseville
 311 Vernon Street
 Roseville, California 95678

CREDIT CARD
 THURSDAY, JUL 14, 2016 10:36:34
 MIC \$3.00 | AUT \$19.00 | SBS \$18.00
 ERD \$1.00 | RED \$1.00 | REC \$27.00
 ADD \$0.00

Ttl Pd \$69.00 Rcpt # 02527820
 CLK98CT282/GV/1-19

NOTICE OF SPECIAL TAX LIEN

**CITY OF ROSEVILLE
 HP Campus Oaks Community Facilities District No. 2
 (Public Services)**



Pursuant to the requirements of Section 3114.5 of the Streets and Highways Code of California and the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"), the undersigned City Clerk of the City of Roseville, County of Placer, State of California, hereby gives notice that a lien to secure payment of a special tax is hereby imposed by the City Council of the City of Roseville, County of Placer. The special tax secured by this lien is authorized to be levied for the purpose of providing all or a portion of the public services described on Exhibit A attached hereto and hereby made a part hereof.

The special tax is authorized to be levied within "City of Roseville HP Campus Oaks Community Facilities District No. 2 (Public Services)" (the "CFD") which has now been officially formed and the lien of the special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax obligation is prepaid, permanently satisfied, and canceled in accordance with law or until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Government Code.

The rate, method of apportionment, and manner of collection of the authorized special tax is as set forth in Exhibit B attached hereto and hereby made a part hereof. 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: None.

Notice is further given that upon the recording of this notice in the office of the County Recorder of the County of Placer, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within the CFD in accordance with Section 3115.5 of the Streets and Highways Code of California.

EXHIBIT A

CITY OF ROSEVILLE HP Campus Oaks Community Facilities District No. 2 (Public Services)

DESCRIPTION OF SERVICES

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

1. Open Space improvement, operations and management, monitoring, maintenance (including general maintenance, signage, 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, 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 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:
 - Woodcreek Oaks Boulevard (east side only)
 - Blue Oaks Boulevard (south side only)
 - HP Way
 - Painted Desert Road

EXHIBIT B

City of Roseville
HP Campus Oaks Community Facilities District No. 2
(Public Services)
Placer County, California

RATE, METHOD OF APPORTIONMENT, AND MANNER OF COLLECTION OF SPECIAL TAX (MAY 10, 2016)

1. Basis of Special Tax Levy

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (Act) applicable to the land in the HP Campus Oaks Community Facilities District No. 2 (Public Services) (CFD) of the City of Roseville (City) shall be levied and collected according to the tax liability determined by the City through the application of the appropriate amount or rate, as described below.

2. Definitions

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

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

"Administrative Expenses" means the actual or 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 his or her designee.

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

"Affordable Unit" means a Unit built on a Residential Use Parcel for which an Affordable Unit agreement has been entered into for the property designating the Unit as affordable. A Multifamily Parcel may have only a portion of the Units assigned as Affordable Units. The City Manager, or his or her designee, shall determine which Units are designated as Affordable Units and maintain an Affordable Unit listing, which shall contain all designated buildable parcels by tract and lot number, and in the case of Large Lot Parcels remaining before May 1 of the

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

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

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

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

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

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

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

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

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

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

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

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

"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) Very Low Affordable Housing. If a Taxable Parcel is acquired by a public agency, the Parcel shall remain a Taxable Parcel based on the provisions of **Section 4.g**.

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

"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 Parcel, an individual residential Unit in an apartment building.

"Very Low Income Affordable Housing" means homes developed to house residents whose incomes do not exceed 50-percent of the median income for the area, as defined by the United States Department of Housing and Urban Development (HUD). Parcels with such homes are tax-exempt under this CFD.

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 that 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 for each Original Parcel at CFD Formation, which is determined for each Large Lot Parcel based on the Expected Land Uses within each Large Lot Parcel at CFD Formation. The Assigned Maximum Annual Special Tax shall continue to

Units; assign the amount so calculated per Unit to each Single-Family Parcel created by the Subdivision that is not an Affordable Unit.

2. If Original or Successor Parcel Is Subdivided into Single-Family Parcels and One or More Remainder Parcels. When an Original or Successor Parcel is Subdivided into Single-Family Parcels and one or more Large Lot Parcels (or Remainder Parcels), the Maximum Annual Special Tax is assigned to the Single-Family Parcels and Large Lot Parcels created by the Subdivision in the following manner:
 - A. Apportion the Maximum Annual Special Tax to the area(s) that is/are being Subdivided into Single-Family Parcels and to the area(s) that will be Remainder Parcel(s) on a pro rata basis, based on the percentage share of Taxable Acreage represented by each such area as compared to the total area of the Original or Successor Parcel.
 - B. For each area Subdivided into Single-Family Parcels, if the Subdivision produces the same number of Units or a greater number of Units as compared to the Expected Land Uses anticipated in **Attachment 1** for that portion of the Original or Successor Parcel, assign the Maximum Annual Special Tax Rate per Unit by Tax Category in **Attachment 1** for that portion of the Original or Successor Parcel being Subdivided into Single-Family Parcels.
 - C. For each area Subdivided into Single-Family Parcels, if fewer Single-Family Parcels are created by the Subdivision and if **Attachment 1** shows that the Original or Successor Parcel is not assigned any Affordable Units, divide the total amount of Maximum Annual Special Tax assigned to that portion of the Original or Successor Parcel in **Attachment 1** being Subdivided into Single-Family Parcels by the total number of actual Single-Family Parcels created by the Final Small Lot Subdivision Map within that portion of the Large Lot Parcel. Assign this amount calculated per Unit to each new Single-Family Parcel created by the Subdivision.
 - D. For each area Subdivided into Single-Family Parcels, if fewer Single-Family Parcels are created by the Subdivision and if **Attachment 1** shows that the Original or Successor Parcel is assigned Affordable Units, for each newly created Taxable Parcel within the Subdivision designated as an Affordable Unit, assign the Maximum Annual Special Tax Rate shown for the Affordable Units in **Attachment 1** to the newly created Taxable Parcels designated as Affordable Units. At formation of the CFD, only Large Lots Parcel Number 7 (CO-5), Number 3 (CO-21), Number 9 (CO-22), and Number 18 (CO-23) are assigned such Affordable Units. As a special note, Affordable Units on Large Lot Parcel Number 3 (CO-21) are not assigned any Maximum Annual Special Tax. For the remaining newly created Single-Family Parcels within the Subdivision that are not Affordable Units, subtract the Maximum Annual Special Tax Revenue from all the newly created Affordable Units from the Maximum Special Tax Revenue for that portion of the Original or Successor Parcel being Subdivided into Single-Family Parcels and divide that resulting amount by the number of Single-Family Parcels that are not Affordable Units; assign the amount so calculated per Unit to each Single-Family Parcel created by the Subdivision that is not an Affordable Unit.

more Taxable Parcels that are Light Industrial Uses and Remainder Parcels, there shall be no net loss of Maximum CFD Special Tax Revenue as a result of the assignment of the Maximum Annual Special Tax to Light Industrial Parcels and Remainder Parcels from such Subdivision. The Maximum Annual Special Tax shall be assigned to Light Industrial Parcels or Remainder Parcels using the greater of the following items:

- A. Multiply the Taxable Acreage for each Light Industrial Parcel and for each Remainder Parcel by the Maximum Special Tax per Acre for Light Industrial Uses from **Attachment 2**. Sum the Maximum Annual Special Tax from each new Light Industrial Parcel and each new Remainder Parcel and compare the sum to the Maximum Annual Special Tax from the Original Parcel(s) or Successor Parcel(s) being Subdivided. If the sum of Maximum Annual Special Tax for each new Light Industrial Parcel and new Remainder Parcel is greater than the Maximum Annual Special Tax for the Original Parcel(s) or Successor Parcel(s), the Administrator shall apply the Maximum Annual Special Tax as so calculated for each new Light Industrial Uses and Remainder Parcel. If the sum of Maximum Annual Special Taxes from all new Light Industrial Uses and Remainder Parcels is less than the Maximum Annual Special Tax from the Original Parcel(s) or Successor Parcel(s) being subdivided, assign the Maximum Annual Special Tax to each new Light Industrial Uses and Remainder Parcel as described below.
 - B. Sum the Maximum Annual Special Tax from all Original or Successor Parcels being Subdivided. Allocate this total Maximum Annual Special Tax to each new Light Industrial and Remainder Parcel created by the Subdivision on a pro rata basis to all such Light Industrial Parcels and Remainder Parcels based on the percentage share of Taxable Acreage identified for each Light Industrial Parcel and Remainder Parcel.
- d. Affordable Units that Become Market-Rate Units. If, in any Fiscal Year, the City Manager, or his or her designee, determines that a Unit that previously had been designated as an Affordable Unit no longer qualifies as such, the Affordable Housing Director shall update the Affordable Unit listing by denoting the change in status of the Unit, together with the effective date thereof. For all Affordable Units that are converted to Market-Rate Units, such Units shall be assigned the Maximum Annual Special Tax per Unit based on their Tax Category as shown in **Attachment 1**, as adjusted by the Tax Escalation Factor.
 - e. Transfer of the Assigned Maximum Annual Special Tax from One Large Lot to Another. The Maximum Annual Special Taxes shown in **Attachment 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 Finance Director, and (2) there is no reduction in the Maximum Annual CFD Special Tax Revenues as a result of the transfer. Should a transfer result in an amendment to **Attachment 1** of the Notice of Special Tax Lien, the requesting property owner shall bear the costs to effect the transfer in the CFD records and prepare the required amendments to the Notice of Special Tax Lien and **Attachment 1**. Before the transfer, the City may require a deposit from the

- b. For all Taxable Parcels, calculate the Special Tax levy for each using the following steps:
- Step 1: Compute 100 percent of the Maximum Annual Special Tax Revenue for all Developed Parcels.
 - Step 2: Compare the Annual Costs with the amount calculated in the previous step.
 - 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, increase proportionately the Maximum Annual Special Tax levy 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, increase proportionately the Maximum Annual Special Tax levy 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, increase proportionately the Maximum Annual Special Tax levy 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, increase proportionately the Maximum Annual Special Tax levy 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 Finance Director appealing the levy of the Special Tax. The Finance Director then

Attachment 1
HP Campus Oaks CFD No. 2 (Public Services)
Maximum Annual Special Tax in the Base Year [1]

Large Lot Number	Specific Plan Lot Designation	Assessor's Parcel Number	Tax Category	Acres	No. of Units	Maximum Annual Special Tax Rate per Unit [2]	Unit of Measure	Maximum Annual Special Tax per Large Lot [2]
1	CO-31	017-231-016	BP	5.45	n/a	\$2,590	per Acre	\$14,116
2	CO-41	017-231-017	CC	13.16	n/a	\$1,560	per Acre	\$20,530
3	CO-21	017-231-018	HDR	4.94	87	\$177	per Unit	\$15,399
3	CO-21	017-231-018	HDR/Aff Very Low		38	\$0	per Unit	\$0
Lot 3 Subtotals				4.94	125			\$15,399
4	CO-42	017-231-019	CC	6.20	n/a	\$1,560	per Acre	\$9,672
5	CO-51	017-231-020	T/BP-LI	15.20	n/a	\$547	per Acre	\$8,314
6	CO-75	017-231-021	P/QP	2.20	0	Tax-Exempt		\$0
7	CO-5	017-231-022	MDR	4.66	27	\$352	per Unit	\$9,504
7	CO-5	017-231-022	MDR/Affordable		19	\$177	per Unit	\$3,363
Lot 7 Subtotals				4.66	46			\$12,867
8	CO-4	017-231-023	MDR	8.37	84	\$352	per Unit	\$29,568
9	CO-22	017-231-024	HDR	7.19	95	\$177	per Unit	\$16,815
9	CO-22	017-231-024	HDR/Aff Low		24	\$0	per Unit	\$0
Lot 9 Subtotals				7.19	119			\$16,815
10	CO-15	017-231-025	MDR	2.51	19	\$352	per Unit	\$6,688
11	CO-52	017-231-026	T/BP-LI	17.64	n/a	\$547	per Acre	\$9,649
12	CO-13	017-231-027	MDR	3.40	24	\$352	per Unit	\$8,448
13	CO-14	017-231-028	MDR	4.42	50	\$352	per Unit	\$17,600
14	CO-7	017-231-029	LDR	9.78	58	\$352	per Unit	\$20,416
15	CO-11	017-231-030	MDR	4.72	34	\$352	per Unit	\$11,968
16	CO-12	017-231-031	MDR	4.89	34	\$352	per Unit	\$11,968
17	CO-16	017-231-032	MDR	2.65	19	\$352	per Unit	\$6,688
18	CO-23	017-231-033	HDR	4.93	58	\$177	per Unit	\$10,266
18	CO-23	017-231-033	HDR/Aff Low		14	\$0	per Unit	\$0
Lot 18 Subtotals				4.93	72			\$10,266
19	CO-6	017-231-034	LDR	8.14	48	\$352	per Unit	\$16,896
20	CO-1	017-231-035	LDR	6.10	36	\$352	per Unit	\$12,672
21	CO-24a	017-231-036	HDR	2.35	40	\$177	per Unit	\$7,080
22	CO-24b	017-231-037	HDR	2.35	40	\$177	per Unit	\$7,080
23	CO-3	017-231-038	LDR	16.58	64	\$352	per Unit	\$22,528
24	CO-76	017-231-039	P/QP	0.32	n/a	Tax-Exempt		\$0
25	CO-2	017-231-040	LDR	6.21	36	\$352	per Unit	\$12,672
C	CO-62	017-231-041	Tax-Exempt	5.70	n/a	Tax-Exempt		Tax-Exempt
B	CO-63	017-231-042	Tax-Exempt	0.90	n/a	Tax-Exempt		Tax-Exempt
A	CO-61	017-231-043	Tax-Exempt	2.20	n/a	Tax-Exempt		Tax-Exempt
D	CO-81	017-231-044	Tax-Exempt	0.84	n/a	Tax-Exempt		Tax-Exempt
E	CO-82	017-231-045	Tax-Exempt	0.86	n/a	Tax-Exempt		Tax-Exempt
F	CO-65	017-231-046	Tax-Exempt	1.30	n/a	Tax-Exempt		Tax-Exempt
G	CO-64	017-231-047	Tax-Exempt	2.40	n/a	Tax-Exempt		Tax-Exempt
Totals				197.88	948			\$309,900

[1] FY 2016-17 is the Base Year

[2] Increases in each Fiscal Year following the Base Year by the Tax Escalation Factor.

"att1"

EXHIBIT C

**CITY OF ROSEVILLE
HP Campus Oaks Community Facilities District No. 2
(Public Services)**

ASSESSOR'S PARCEL NUMBERS
AND OWNERS OF LAND WITHIN COMMUNITY FACILITIES DISTRICT

<u>Assessor's Parcel No.</u>	<u>Name and Address of Property Owner</u>
017-230-074	BBC Roseville Oaks, LLC
017-230-075	BBC Roseville Oaks, LLC
017-230-076	BBC Roseville Oaks, LLC
017-230-077	BBC Roseville Oaks, LLC

19