

**CITY COUNCIL OF THE CITY OF ROSEVILLE**

**RESOLUTION NO. 05- 227**

**A RESOLUTION OF FORMATION OF A COMMUNITY FACILITIES DISTRICT  
AND TO LEVY A SPECIAL TAX IN  
COMMUNITY FACILITIES DISTRICT NO. 4 (PUBLIC SERVICES)**

WHEREAS, on April 6, 2005, this Council adopted Resolution No 05-154 "RESOLUTION OF INTENTION OF THE CITY COUNCIL OF THE CITY OF ROSEVILLE TO FORM COMMUNITY FACILITIES DISTRICT AND LEVY A SPECIAL TAX IN COMMUNITY FACILITIES DISTRICT NO. 4 (PUBLIC SERVICES)" (the "Resolution of Intention") with respect to COMMUNITY FACILITIES DISTRICT NO. 4 (PUBLIC SERVICES) (the "CFD") of the City pursuant to 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"); and

WHEREAS, the Resolution of Intention incorporates a map of the proposed boundaries of the CFD, states the public services (the "Services") to be provided and the method of apportionment of the special tax to be levied within the CFD to pay the cost of providing such Services, and is on file with the City Clerk and the provisions thereof are incorporated herein by this reference as if fully set forth herein; and

WHEREAS, the Services to be provided as stated in the Resolution of Intention are set forth in Exhibit B attached hereto and hereby made a part hereof; and

WHEREAS, this Council noticed a public hearing to be held on May 18, 2005, all pursuant to the Act and the Resolution of Intention relating to the proposed formation of the CFD; and

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

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

WHEREAS, written protests with respect to the formation of the CFD, the furnishing of specified types of Services and the rate and method of apportionment of the special taxes have not been filed with the City Clerk by fifty percent 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 tax; and

WHEREAS, the special tax proposed to be levied in the CFD to pay for the proposed Services to be provided therein has not been eliminated by protest by fifty percent or more of

the registered voters residing within the territory of the CFD or the owners of one-half or more of the area of land within the CFD and not exempt from the special tax;

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

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

Section 2. No Majority Protest. The proposed special tax to be levied within the CFD has not been precluded by majority protest pursuant to Section 53324 of the Act.

Section 3. Name of CFD. The Community Facilities district designated "COMMUNITY FACILITIES DISTRICT NO. 4 (PUBLIC SERVICES)" of the City is hereby established pursuant to the Act.

Section 4. Boundaries of CFD. The boundaries of the CFD, are as set forth in the map of the CFD heretofore recorded in the Placer County Recorder's Office on May 3, 2005, in Book 3 at Page 50 of Maps of Assessment and Community Facilities Districts.

Section 5. 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 listed as Services (the "Services") in Exhibit B hereto and by this reference incorporated herein.

Section 6. 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 by this reference incorporated herein.

Section 7. Increased Demands. It is hereby found and determined that the Services are necessary to meet increased demands placed upon local agencies as the result of development occurring in the CFD. The Services are in addition to those provided in the territory of the CFD before the CFD was created and are additional services which do not supplant services already available within such territory at this time.

Section 8. Responsible Official. The office of the Director of Finance of the City of Roseville, 311 Vernon Street, Roseville, California 95678 (916-774-5319) is designated as the office responsible for preparing annually a current roll of special tax levy obligations by assessor's parcel number, estimating future Special Tax levies and for establishing procedures to promptly respond to inquiries regarding estimates of future Special Tax levies. The City may contract with private consultants to provide this service in lieu of the Director of Finance.

Section 9. Tax Lien. The Special Tax will be collected and enforced as a separate line item on the regular property tax bill. However, this City Council reserves the right, under Section 53340, to utilize any method of collecting the Special Tax which it shall, from time to time, determine to be in the best interests of the City, including, but not limited to, direct billing by the City to the property owners and supplemental billing. In particular, the City may bill the 2004-05 Special Taxes directly, and not post those taxes to the regular, secured property tax roll. The procedure for collection in any case when the City chooses to collect the Special Tax through direct billing shall be as follows:

After levy by the City Council, whether pursuant to authorizing ordinance or annual resolution, the City Director of Finance shall prepare and send to the property owners by first class U.S. Mail, at their addresses as shown on the last equalized assessment roll, a tax bill, which shall specify the amount due, give instructions for payment to the City Director of Finance, state (as is hereby authorized and provided) that the first installment of the Special Tax (50% of the annual Special Tax shall be payable in each installment) shall be delinquent if not received by the City Director of Finance by the close of business on the next succeeding December 10, and the second installment shall be delinquent if not paid by the City Director of Finance by the close of business on the next succeeding April 10, shall specify (as is hereby authorized and provided) that all delinquencies shall incur an immediate 10% penalty, and an additional 1 1/2% penalty on the first day of each month beginning with the next succeeding September 1, and shall specify (as is hereby authorized and provided) that delinquencies are subject to judicial foreclosure under the procedure set forth in §53356.1 and following of the Government Code.

The City Council, as an alternative enforcement mechanism, may by resolution elect to place delinquent Special Taxes on the next secured property tax roll. In such event, attorneys' fees and costs to date in any foreclosure action, and penalties on the delinquency through the following December 1, may be included in the amount to be placed on the roll. Both remedies may be pursued simultaneously, but if the property owner pays the regular property tax bill for the subsequent year, including the delinquent Special Tax posted to that bill, the foreclosure action may thereafter be pursued solely for attorneys' fees and costs incurred subsequent to the posting of the delinquent Special Tax on the secured roll.

Section 10. Election. Pursuant to the provisions of the Act, and the proposition of the levy of the Special Tax, there 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. The qualified electors for the election to be held in these proceedings shall be the landowners owning land within the District. The City Council will conduct the election by mailed ballot and hereby designates the City Clerk as the official to conduct the mailed-ballot election.

Section 11. Prior Proceedings Valid. This City Council now finds and determines that all proceedings up to and including the adoption of this Resolution were and are valid and in conformity with the requirements of the Act. This determination and finding is final and conclusive in accordance with Government Code Section 53325.1.

Section 12. Effectiveness. This Resolution shall take effect from and after its adoption.

\* \* \* \* \*

I hereby certify that the foregoing Resolution was duly adopted by the City Council of the City of Roseville, California, at a regularly scheduled meeting thereof, held on the 18th day of May, 2005, by the following vote of the City Council:

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

  
\_\_\_\_\_  
Mayor

ATTEST:

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

EXHIBIT A - Rate and Method of Apportionment  
EXHIBIT B - List of Authorized Services and Incidental Expenses

**EXHIBIT A**  
**CITY OF ROSEVILLE**  
**COMMUNITY FACILITIES DISTRICT NO. 4**  
**(PUBLIC SERVICES)**

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

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A Special Tax applicable to each Assessor's Parcel in Community Facilities District No. 4 (Public Services) [herein "CFD No. 4"] shall be levied and collected according to the tax liability determined by the City Council, acting in its capacity as the legislative body of CFD No. 4, through the application of the appropriate Special Tax rate, as described below. All of the property in CFD No. 4, unless exempted by law or by the provisions of Section E below, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 4 unless a separate Rate and Method of Apportionment of Special Tax is adopted for the annexation area.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**"Acreage"** or **"Acre"** means the land area making up 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 subdivision map or other parcel map recorded at the County Recorder's Office.

**"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.

**"Annual Tax Escalation Factor"** means an annual increase in the Maximum Special Tax following the Base Year in an amount not to exceed four percent (4%).

**"Assessor's Parcel"** or **"Parcel"** means a lot or parcel shown in 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.

**"Authorized Services"** means the public services authorized to be funded by CFD No. 4 as set forth in the documents adopted by the City Council when the CFD was formed.

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**“Base Year”** means Fiscal Year 2005-06.

**“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. 4.

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

**“Developed Property”** means, in any Fiscal Year, all Parcels of Taxable Property for which a use permit or building permit for new construction of a residential or non-residential structure was issued prior to June 30 of the preceding Fiscal Year.

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

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

**“Land Use Class”** means, for a particular Parcel, Non-Residential Property, Multi-Family Property, Single Family Detached Property, or Single Family Attached Property.

**“Maximum Special Tax”** means the maximum Special Tax determined in accordance with Section C below that can be levied on Taxable Property in any Fiscal Year.

**“Multi-Family Property”** means any Parcel of Developed Property for which a building permit or use permit has been issued for construction of a residential structure with Units that are offered for rent to the general public.

**“Non-Residential Property”** means any Parcel of Developed Property within CFD No. 4 that is not Multi-Family Property, Single Family Detached Residential Property, or Single Family Attached Property.

**“Public Property”** means any property within the boundaries of CFD No. 4 that is owned by the federal government, State of California, County, City, or other public agency.

**“Single Family Attached Property”** means, in any Fiscal Year, all Parcels in CFD No. 4 for which a building permit was 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. 4 for which a building permit was issued for construction of a Unit that does not share a common wall with another Unit.

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**“Special Tax Requirement”** means the amount of revenue needed in any Fiscal Year to pay for the following: (i) Authorized services, maintenance expenses, sinking fund payments and capital reserves authorized to be funded by CFD No. 4, (ii) Administrative Expenses, (iii) amounts needed to cure any delinquencies in the payment of Special Taxes which have occurred or (based on delinquency rates in prior years) may be expected to occur in the Fiscal Year in which the tax will be collected.

**“Special Tax”** means any tax levied pursuant to the Act on property within CFD No. 4.

**“Taxable Property”** means all Assessor’s Parcels within the boundaries of CFD No. 4 which are not exempt from the Special Tax pursuant to law or Section F below.

**“Taxable Public Property”** means, in any Fiscal Year, all Assessor’s Parcels in CFD No. 4 that had, in prior Fiscal Years, been taxed as Developed Property and subsequently came under the ownership of a Public Agency.

**“Tax Zone”** means one of the twenty-eight (28) mutually exclusive tax zones identified in Attachment 1 of this Rate and Method of Apportionment of Special Tax, as may be updated to include new Parcels added to the CFD as a result of future annexations (which may be noncontiguous with Parcels already in the Tax Zone).

**“Unit”** means an individual single-family detached unit or an individual residential unit within a duplex, triplex, fourplex, townhome, condominium, or apartment structure.

**“Undeveloped Property”** means all Parcels of Taxable Property within the boundaries of CFD No. 4 that are not Developed Property, as determined by the Administrator.

## **B. DATA COLLECTION FOR ANNUAL TAX LEVY**

Each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel number for all Parcels of Taxable Property within CFD No. 4 and shall determine within which Tax Zone each Assessor’s Parcel is located. Upon each annexation of property into CFD No. 4, the Administrator shall update Attachment 1 to include the new Assessor’s Parcel number(s).

Based on review of building permit records for property within the CFD, each Parcel shall be categorized as either Developed Property or Undeveloped Property for purposes of levying the Special Tax pursuant to Section E below. For Single Family Attached Property or Multi-Family Property, the number of Units shall be determined by referencing the condominium plan, apartment plan, site plan or other development plan for the property.

If a Parcel in the CFD is rezoned prior to such Parcel becoming Developed Property, the City may in its sole discretion, move the Parcel to a different Tax Zone based on the new Land Use Class that can be developed on the Parcel after the rezone. If a Parcel rezones after the Parcel has been taxed as Developed Property in prior Fiscal Years, the City can

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either continue to apply the Maximum Special Tax to the Parcel that had applied prior to the rezone or, in the City's sole discretion, allow for the Parcel to be moved to a different Tax Zone based on the Land Use Class that will be allowed after the rezone is approved.

**C. MAXIMUM SPECIAL TAX**

The following Maximum Special Tax rates apply to all Parcels of Developed Property within CFD No. 4:

**MAXIMUM SPECIAL TAX RATES  
(FISCAL YEAR 2005-06) \***

<b>Tax Zone</b>	<b>Maximum Special Tax (Fiscal Year 2005-06) *</b>
1	\$ 50 per Unit
2	\$ 75 per Unit
3	\$ 100 per Unit
4	\$ 125 per Unit
5	\$ 150 per Unit
6	\$ 175 per Unit
7	\$ 200 per Unit
8	\$ 225 per Unit
9	\$ 250 per Unit
10	\$ 275 per Unit
11	\$ 300 per Unit
12	\$ 350 per Unit
13	\$ 375 per Unit
14	\$ 650 per Acre
15	\$ 750 per Acre
16	\$ 850 per Acre
17	\$ 1,000 per Acre
18	\$ 1,050 per Acre
19	\$ 1,500 per Acre
20	\$ 2,000 per Acre
21	\$ 2,500 per Acre
22	\$ 3,000 per Acre
23	\$ 3,500 per Acre
24	\$ 4,000 per Acre
25	\$ 4,500 per Acre
26	\$ 5,000 per Acre
27	\$ 5,500 per Acre
28	\$ 6,000 per Acre

*\* Beginning July 1, 2006 and each July 1 thereafter, all of the Maximum Special Taxes shown in Table 1 above shall be adjusted by applying the Annual Tax Escalation Factor.*

**D. METHOD OF LEVY AND COLLECTION OF SPECIAL TAX**

Each Fiscal Year, the Special Tax shall be levied as follows until the amount of the levy equals the Special Tax Requirement for that Fiscal Year:

*First:* The Special Tax shall be levied Proportionately on each Parcel of Developed Property up to 100% of the Maximum Special Tax determined for each category of Developed Property within each Tax Zone until the amount levied is equal to the Special Tax Requirement for the Fiscal Year.

*Second:* If additional revenue is needed after the first step has been completed, the Special Tax shall be levied Proportionately on each Parcel of Taxable Public Property up to 100% of the Maximum Special Tax that had applied to the Parcel prior to the Parcel becoming Public Property until the amount levied is equal to the Special Tax Requirement for the Fiscal Year.

The Special Tax for CFD No. 4 shall be collected at the same time and in the same manner as ordinary ad valorem property taxes provided, however, that the City may (under the authority of Government Code Section 53340) collect Special Taxes at a different time or in a different manner if necessary to meet CFD No. 4 financial obligations and the Special Tax shall be equally subject to foreclosure if delinquent.

**E. LIMITATIONS**

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on Public Property that is not Taxable Public Property.

**F. 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 Rate and Method of Apportionment of Special Tax.

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**ATTACHMENT 1**

**CITY OF ROSEVILLE  
COMMUNITY FACILITIES DISTRICT No. 4  
(PUBLIC SERVICES)**

**IDENTIFICATION OF TAX ZONES**

<b>Tax Zone</b>	<b>Assessor's Parcels Included in Tax Zone *</b>	<b>Proposed Units</b>	<b>Fiscal Year In Which APN Was Added to CFD No. 4</b>
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12	017-370-019	86	2005/06
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			

*\* The property identified by the APNs listed above shall remain part of the identified Tax Zone regardless of changes in the configuration of the Assessor's Parcels or changes to Assessor's Parcel numbers in future Fiscal Years.*

## EXHIBIT B

### CITY OF ROSEVILLE

#### COMMUNITY FACILITIES DISTRICT NO. 4 (Services District)

#### LIST OF AUTHORIZED SERVICES

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The Maintenance Obligations to be financed, in whole or in part, by this CFD shall consist of the following:

1. Maintenance of the landscape corridors and paseos designed to serve the project areas within the CFD, including but not limited to, soundwalls, trees, bus shelters, autumn leaf cleanup and street sweeping, landscaping, the City and neighborhood entry features and the landscape median;
2. Maintenance of all public pedestrian or bicycle pathways;
3. Maintenance of the Open Space Buffer Areas, Park Preserve areas and any lots that will be conveyed to the City, with such maintenance to include fire breaks and fire safety measures;
4. Maintenance of landscaping, and irrigation, for neighborhood park improvements, maintenance, and repair and replacement;
5. Maintenance of any sound attenuation wall, berm, and related on-site sound attenuation improvements constructed as part of the CFD;
6. Maintenance of storm drainage, stormwater management and drainage system facilities; and
7. Performance and management of any environmental mitigation monitoring, including the annual review thereof.

Other authorized services include:

#### **General City Costs**

- City and County costs associated with the setting, levy, and collection of the Special Taxes.
- City costs associated with contract administration.

## **Sinking Funds**

The Special Taxes may be collected and set-aside in designated sinking funds to be used by the City to fund miscellaneous costs related to any of the items described above as well as vandalism repair and future repairs to and replacement of landscaping, entry monuments and features, walls and fences, and other improvements the maintenance of which is funded by CFD No. 4.