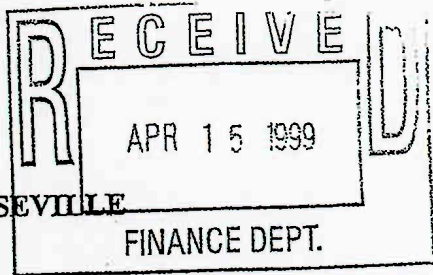


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CITY COUNCIL OF THE CITY OF ROSEVILLE

RESOLUTION NO. 99-113

RESOLUTION OF FORMATION OF COMMUNITY FACILITIES DISTRICT AND TO LEVY A SPECIAL TAX IN NORTH ROSEVILLE COMMUNITY FACILITIES DISTRICT NO. 2

The City Council of the City of Roseville (the "City") resolves:

- 1. Reference is made to Resolutions No. 99-68 and No. 99-69 of this City Council adopted March 3, 1999 for the preliminary scope of the project contemplated by these proceedings.
2. This City Council has conducted the public hearing set by Resolution No. 99-69, and determines that a majority protest under Section 53324 of the Government Code was not made at the hearing.
3. There is hereby formed a community facilities district by the City of Roseville under the terms of the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Division 2 of Title 5 of the California Government Code, commencing with Section 53311 (the "Act").
4. The name of the community facilities district is "North Roseville Community Facilities District No. 2, City of Roseville, Placer County, California" (the "District").
5. The types of public services proposed to be provided within the District are set forth on Exhibit A attached to this Resolution. The Council hereby finds that these services are necessitated by new development occurring and anticipated within the District. The City Council hereby finds that these services are necessitated by new development occurring or anticipated within the District.
6. 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.
7. Except where funds are otherwise available, a special tax sufficient to pay for all such services will be annually levied within the District. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property within the District, and this lien shall continue in force and effect until the special tax obligation is prepaid and permanently satisfied and the special tax lien is canceled in accordance with law or until collection of the special tax by the legislative body of the City ceases. The rate and method of apportionment of the special tax is set forth in Exhibit B attached to this Resolution.

8. The boundaries of the District are shown on proposed boundary map on file with the City Clerk, which was approved by our Resolution No. 99-68 adopted March 3, 1999 and filed for record on _____, 1999 in the Office of the County Recorder of the County of Placer as Document No. 99-_____ and in Book ____, at Page ____ of the Maps of Assessment and Community Facilities District.

9. Advances of funds or contributions of work in kind from any lawful source, specifically including owners of property within the District, may be reimbursed from special tax revenue to the extent of the lesser of the value or cost of the contribution, but any agreement to do so shall not constitute a debt or liability of the City.

10. 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 1999-2000 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 substantially in the form shown in Exhibit C, hereto, 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 1½% penalty on the first day of each month beginning with the next succeeding July 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.

11. This City Council hereby establishes the annual appropriations limit of the District at an amount equal to the maximum annual special tax for the 1999-2000 fiscal year.

12. Based upon information known to this City Council that no sale of residences within the area of the District have been made, 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.

13. 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.

* * * * *

PASSED AND ADOPTED by the City Council of the City of Roseville this 7th day of April, 1999, by the following vote on roll call:

AYES: Councilmembers: Claudia Gamar, Randolph Graham, Harry Crabb

NOES: Councilmembers: None

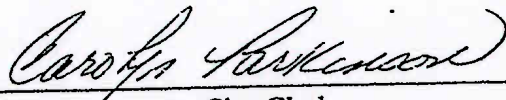
ABSTAIN: Councilmembers: None

ABSENT: Councilmembers: Earl Rush, Dan Goodhall



Mayor

ATTEST:



City Clerk

EXHIBIT A - List of Authorized Services
EXHIBIT B - Rate and Method of Apportionment
EXHIBIT C - Form of Special Tax Bill

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EXHIBIT A

CITY OF ROSEVILLE NORTH ROSEVILLE COMMUNITY FACILITIES DISTRICT NO. 2

LIST OF AUTHORIZED SERVICES

INCLUDED SERVICES

Services to be funded by the collection of Special Taxes in the North Roseville Community Services District No. 2 are listed below. Service costs are divided into Shared Costs and Special Tax Group Costs, as defined in the Rate and Method of Special Tax Apportionment, and delineated below. Services may be funded in each Special Tax Group up to the total Maximum Special Tax that can be generated from Special Tax Group land uses. Services are listed in priority order of funding.

All street names of locations refer to the locations on the approved tentative maps for North Roseville Specific Plan Phase I. Actual street names may change to reflect those approved on final maps.

SHARED COSTS

- Maintenance of public parkways, landscape setbacks adjacent to residential subdivisions, and landscaped medians in and alongside Woodcreek Oaks and Blue Oaks Boulevards including mowing, repair and replacement, and associated electric and water utility costs.
- Maintenance of public open space corridors to the extent allowed by, and fulfilling the requirements of, the U.S. Corp of Engineers 404 permit (e.g., litter collection and other non-obtrusive activities).
- Maintenance of bike paths in the open space corridors.

SPECIAL TAX GROUP COSTS

- Maintenance of the following entry monuments located in public rights-of-way:
 - Entry to Parcel 1B from Woodcreek Oaks (2)
 - Entrance to Parcel 1C and 6 from Woodcreek Oaks Drive (4)
 - North Park Drive at Woodcreek Oaks Drive (2)
 - Northwest Corner of Blue Oaks and Woodcreek Oaks (1)

- Southwest Corner of Blue Oaks and Woodcreek Oaks (1)
 - Entry to Parcel 2 from Opal Drive (2)
 - Entry to Parcel 3 from Opal Drive (2)
 - Parkside Drive and Woodcreek Oaks (2)
 - City Entry Monument at north end of Woodcreek Oaks Blvd. (1)
 - Main Entry Monument at Blue Oaks and Prairie Woods Way (1)
 - Woodcreek Oaks and Painted Desert Way (1)
 - Woodcreek Oaks and Crimson Ridge Way (2)
 - Woodcreek Oaks and Marblethorpe (2)
 - Woodcreek Oaks and Alpine View (2)
 - Woodcreek Oaks and Liverpool Lane (2)
 - Woodcreek Oaks and Horncastle (East Intersection) (1)
 - Woodcreek Oaks and Horncastle (West Intersection) (1)
 - Prairie Woods Way and Running Wolf Way (2)
 - Painted Desert Way and Pinto Canyon Way (2)
 - Painted Desert Way and Black Hills Way (2)
 - Painted Desert Way and Box Canyon Way (2)
 - Prairie Woods Way and Moondancer Circle (4)
 - Painted Desert Court and Crimson Ridge Way (2)
 - Monuments to be identified in Diamond Creek (4)
- Special Tax Groups A, B, and C.
 - Maintenance of drain overland release corridors and other dedicated public parcels that are added at the time of tentative mapping, final mapping, or improvement plan approval.
 - Maintenance of public parkways, and landscape setbacks, including mowing, repair and replacement, and associated electric and water utility costs.
 - Special Tax Group A only.
 - Monitor and maintain the wetland preserve per U.S. Fish and Wildlife Service and Corps of Engineers requirements.
 - Diamond Creek Northwest Drain.
 - Periodic Mowing along edges of the drain
 - Maintenance of concrete bottom and side slopes
 - Maintenance of landscape as required

- Interior Collectors and Village Entry Islands.
 - Parkside Way and Woodcreek Oaks (1)
 - North Park Drive and Woodcreek Oaks (1)
 - Horncastle and Woodcreek Oaks Blvd (2)
 - Blue Oaks Blvd and Prairie Woods Way (1)
 - Woodcreeks Oak Blvd and Painted Desert Way (1)
 - Woodcreek Oaks Blvd and Crimson Ridge Way (1)
 - Prairie Woods Way and Moondancer Circle (2)
 - Painted Desert Way and Crimson Ridge Way (1)
- Diamond Creek Bridge (cost allowance).
 - Light bulb replacement
 - Electricity Cost
 - Maintenance and replacement of Light Poles and Sidewalk lights
- Diamond Creek Bridge Architectural Treatment (cost allowance).
 - Maintenance of masonry features and tubular hand railing
- Cascade at North Park (used to augment funding of City-required maintenance of the cascade improvements).
 - Mowing edges / landscape maintenance
 - Replacement or repair of cement or rock features
- Diamond Creek Rd. Medians.
 - Maintenance of landscape medians including mowing.
- Diamond Creek Rd. Roundabout.
 - Maintenance and replacement of landscaping, a statue, or a fountain
- Main Entry Monument at Diamond Creek Boulevard and Blue Oaks.
 - Electric costs, and maintenance
 - Vandalism and repair

GENERAL CITY COSTS

These costs may be attributable to either Shared Costs or Special Tax Group Costs.

- Repair of vandalism of City-maintained facilities, including graffiti and direct damage unrelated to normal wear-and-tear up to \$5,000 per year in the 1999/2000 Base Year and escalated thereafter.
- City costs associated with the setting, levy, and collection of the Special Taxes.
- Other contingency costs as required by the City.

SINKING FUNDS

The Special Taxes may be collected and set-aside in designated sinking funds to be used by the City to fund future repairs to landscaping, entry monuments and features, the Diamond Creek Boulevard bridge, wetlands monitoring in the open space areas included in the Woodcreek North project, and other services as determined by the City. Such sinking fund amounts shall be limited to the annual cost allocations listed in the CFD No. 2 hearing report for such facility services.

EXCLUDED SERVICES

Revenues from the North Roseville CFD No. 2 Special Taxes will not be used to fund any of the following:

- Fences and gates located within the public landscape corridor or open space right-of-way (except for graffiti removal which may be funded by the CFD).
- Soundwalls (maintained by the City, except for graffiti removal which may be funded by the CFD).
- Any landscaping, fences, gates, or monuments located on private property.

EXHIBIT B

CITY OF ROSEVILLE
NORTH ROSEVILLE
COMMUNITY FACILITIES DISTRICT NO. 2
RATE AND METHOD OF APPORTIONMENT

1. BASIS OF SPECIAL TAX LEVY

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (the "Act") applicable to the land in the North Roseville Community Facilities District No. 2 (the "CFD") of the City of Roseville (the "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

"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 costs incurred by the City to determine, levy and collect the Special Taxes, including salaries of City employees and the 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.

"Annual Cost(s)" means for each Fiscal Year, the total of 1) the estimated cost of authorized services; 2) Administrative Expenses, and 3) any amounts needed to cure actual or projected delinquencies in Special Taxes for the current or previous Fiscal Year. Annual Costs are divided into Shared Costs and Special Tax Group Costs.

"Annual Tax Escalation Factor" means an increase in the Maximum Special Tax Rate following the Base Year in an amount equal to the increase in the Consumer Price Index (CPI) (prior calendar year annual average as of April 1, San Francisco, All Urban Consumers (CPI-U) Index), not to exceed 4% annually.

"Base Year" means Fiscal Year ending June 30, 1999.

"CFD" means the North Roseville Community Facilities District No. 2 of the City of Roseville.

"City" means the City of Roseville, California.

"Council" means the City Council of the City of Roseville as the legislative body for the CFD under the Act.

"County" means the County of Placer, California.

"County Assessor's Parcel" means the Parcel and Parcel number as recorded by the County Assessor on the equalized tax roll.

"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 the following June 30.

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

"Maximum Annual Special Tax Revenue" means the greatest amount of revenue that can be collected in total from a group of Parcels by levying the Maximum Annual Special Tax.

"NRSP" means the North Roseville Specific Plan.

"Original Parcel" means a large-lot subdivision Parcel as it existed at the time of the adoption by the Council of the Resolution of Formation and as shown on Maps 1 and 2 and Attachments 1, 2, and 3.

"Parcel" means any County Assessor's Parcel in the CFD based on the equalized tax rolls of the County.

"Public Parcel" means any Parcel that is (1) publicly owned, and (2) is normally exempt from the levy of general *ad valorem* property taxes under California law, including public streets; schools; parks; and public drainageways, public landscaping, greenbelts, and public open space. These Public Parcels—so identified at the formation of CFD—are exempt from the levy of Special Taxes.

"PWD" means the Public Works Director for the City of Roseville or his or her designee.

"Shared Costs" means the costs associated with maintaining open space as well as the medians and parkways along Blue Oaks Boulevard and Woodcreek Oaks Boulevard, as described in the list of authorized facilities adopted at the formation of the CFD. Shared costs also include a pro rata share of Administrative Expenses.

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

"Special Tax Group" means a group of parcels that will be responsible for a percentage of the Shared Costs and the assigned Special Tax Group Costs. The percentage of Shared Costs is provided for each Special Tax Group on Attachments 1, 2, and 3.

"Special Tax Group Costs" means the costs associated with the maintenance of park and parkways that are the responsibility of a given Special Tax Group. These services are described the list of authorized facilities adopted at the formation of the CFD.

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"Successor Parcel" means a Parcel created by subdivision, lot line adjustment, or parcel map from an Original Parcel or previous Successor Parcel.

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

"Taxable Parcel" means any Parcel that is not exempt from Special Taxes as defined below.

"Tax-Exempt Parcel" means all Public Parcels.

3. DETERMINATION OF PARCELS SUBJECT TO SPECIAL TAX

The Finance Director shall prepare a list of the Parcels for each Special Tax Group subject to the Special Tax using the records of the County Assessor and the City's own records. The City shall identify the Taxable Parcels from a list of all Parcels within the CFD using the procedure described below.

- 1) Exclude all Tax-Exempt Parcels.
- 2) The remaining Parcels are subject to the Special Tax according to the formula detailed below.

It shall be the burden of the taxpayer to timely correct any errors in the determination of the Parcels subject to the Special Tax and their Special Tax assignments.

4. DURATION OF THE SPECIAL TAX

Taxable Parcels in the CFD shall remain subject to the Special Tax in perpetuity.

5. ASSIGNMENT OF MAXIMUM SPECIAL TAXES

The CFD is divided into three Special Tax Groups as shown on Maps 1 and 2. By August 1 of each Fiscal Year, using the Definitions from Section 2, the Finance Director shall assign the Maximum Annual Special Taxes to Parcels in each Special Tax Group as follows:

1. Each Taxable Parcel will be classified as an Original Parcel or a Successor Parcel.
2. Assign the Maximum Special Tax to Taxable Parcels in each Special Tax Group as follows:
 - a) Original Parcel - the Maximum Special Tax for each Original Parcel is as shown on Attachment 1 for Special Tax Group A, Attachment 2 for Special Tax Group B, and Attachment 3 for Special Tax Group C.
 - b) Successor Parcel - the Maximum Special Tax for each Successor Parcel is determined as follows:

- (i) If the Successor Parcel is the result of a single-family residential or individually-owned residential condominium Parcel Subdivision, divide the Maximum Special Tax assigned to the Original Parcel or Successor Parcel, as calculated under (a) above or (b)(ii) below, by the number of single-family residential Parcels or residential condominium units. The result of this calculation is the Maximum Special Tax for each single-family residential or residential condominium Successor Parcel within the subdivision.
- (ii) If the Successor Parcel is the result of a non-residential or multi-family subdivision, or a single-family residential subdivision that is not creating final subdivision map lots:
- calculate the percentage of the Successor Parcel's square footage to the total square footage for all Successor Parcels of that Original or Successor Parcel that are Taxable Parcels; then,
 - multiply this percentage by the Maximum Special Tax assigned to the previous Original Parcel or Successor Parcel. The result of this calculation is the Maximum Special Tax.
- c) Residential Unit/Maximum Special Tax Transfer - the Maximum Special Tax assigned to a residential Parcel under (a) or (b) above, may be adjusted within a Special Tax Group to reflect a change in original residential units, shown in Attachments 1, 2, and 3, in the following manner:
- 1) Calculate the existing Maximum Special Tax per unit by dividing the Maximum Special Tax for the Parcel by the number of units assigned to that Parcel;
 - 2) Calculate the total Maximum Special Taxes being transferred by multiplying the number of units being transferred by the calculation in 1). Add the total Maximum Special Taxes and number units being transferred to the Parcel(s) receiving the transferred units and Maximum Special Taxes.
 - 3) Subtract the total Maximum Special Taxes and the number of units being transferred from step 2) from the Parcel transferring the Maximum Special Taxes and the residential units.
 - 4) If this process results in uneven Maximum Special Taxes between residential subdivisions, the revised Maximum Special Taxes may be adjusted further to accommodate a uniform Special Tax throughout the CFD subject to the provisions below.

Such unit and Special Tax transfer will be allowed under the following conditions:

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- (i) any decrease in one Parcel's Maximum Special Tax assignment is offset by an equal increase in the Maximum Special Tax of other Parcels to ensure that there is no net loss in the total Maximum Special Taxes;
 - (ii) all adjustments are agreed to by the affected property owners and the Finance Director; and,
 - (iii) no transfers of units will be allowed between Special Tax Groups.
4. Conversion of a Tax-Exempt Parcel to a Taxable Parcel - if a Parcel designated as a Public Parcel is not needed for public use and is converted to a private use, it shall become subject to the Special Tax. The Maximum Special Tax for each such Parcel shall be set equal to the average Maximum Special Tax per unit or acre for Parcels with similar land use designations within the Special Tax Group.
 5. Taxable Parcels Acquired by a Public Agency -- Taxable Parcels that are acquired by a public agency after the CFD is formed will remain subject to the applicable Maximum Special Tax. An exception to this may be made if a Public Parcel within the CFD is relocated to a Taxable Parcel, the previously Tax-Exempt Parcel of comparable acreage becomes a Taxable Parcel, and the Maximum Special Tax from the previously Taxable Parcel is transferred to the newly Taxable Parcel. This trading of Parcels will be permitted to the extent that there is no net loss in Maximum Special Tax Revenue. [Note: Public Parcels created by the subdivision of an Original Parcel or Successor Parcel are not assigned a Maximum Special Tax amount.]

6. SETTING THE ANNUAL SPECIAL TAX RATE

The Special Tax levy for each Taxable Parcel will be established annually as follows:

1. Compute the Annual Costs using the definitions in Section 2, and divide them into Shared Costs and Special Tax Group Cost categories.
2. Assign the Shared Costs to each Special Tax Group by multiplying the total Shared Cost amount by the percentages assigned to each Special Tax Group as shown in Attachments 1, 2, and 3. Add the calculated Shared Cost amount allocated to each Special Tax Group to the Special Tax Group Costs.
3. For each Special Tax Group, determine the Special Tax levy for each parcel as follows:
 - Step 1: Calculate the Maximum Special Tax Revenue from Taxable Parcels in each Special Tax Group.
 - Step 2: Compare the Annual Costs allocated to the Special Tax Group with the Maximum Special Tax Revenue calculated in the previous step.
 - Step 3: If the Annual Costs are less than the Maximum Special Tax Revenue, decrease the Special Tax levy proportionately for each Taxable Parcel until the Special Tax revenue equals the assigned Annual Cost.

4. Prepare the Tax Collection Schedule for each Parcel and send it to the County Auditor requesting that it be placed on the general, secured property tax roll for the following Fiscal Year. The Tax Collection Schedule shall not be sent later than the date required by the Auditor for such inclusion.

The City shall make every effort to correctly assign the number of taxable units and calculate the Special Tax for each parcel. It shall be the burden of the taxpayer to correct any errors in the determination of the parcels subject to the tax and their Special Tax assignments.

As development and subdivision of the NRSP takes place, the Finance Director will maintain a file of each current assessor's parcel number within the CFD, its Maximum Special Tax, and the authorized Maximum Special Tax on all Parcels within in the CFD available for public inspection.

7. ADMINISTRATIVE CHANGES AND APPEALS

The Finance Director or designee has the authority to make necessary administrative adjustments to the Rate and Method of Apportionment in order to remedy any portions of the Special Tax formula that require clarification.

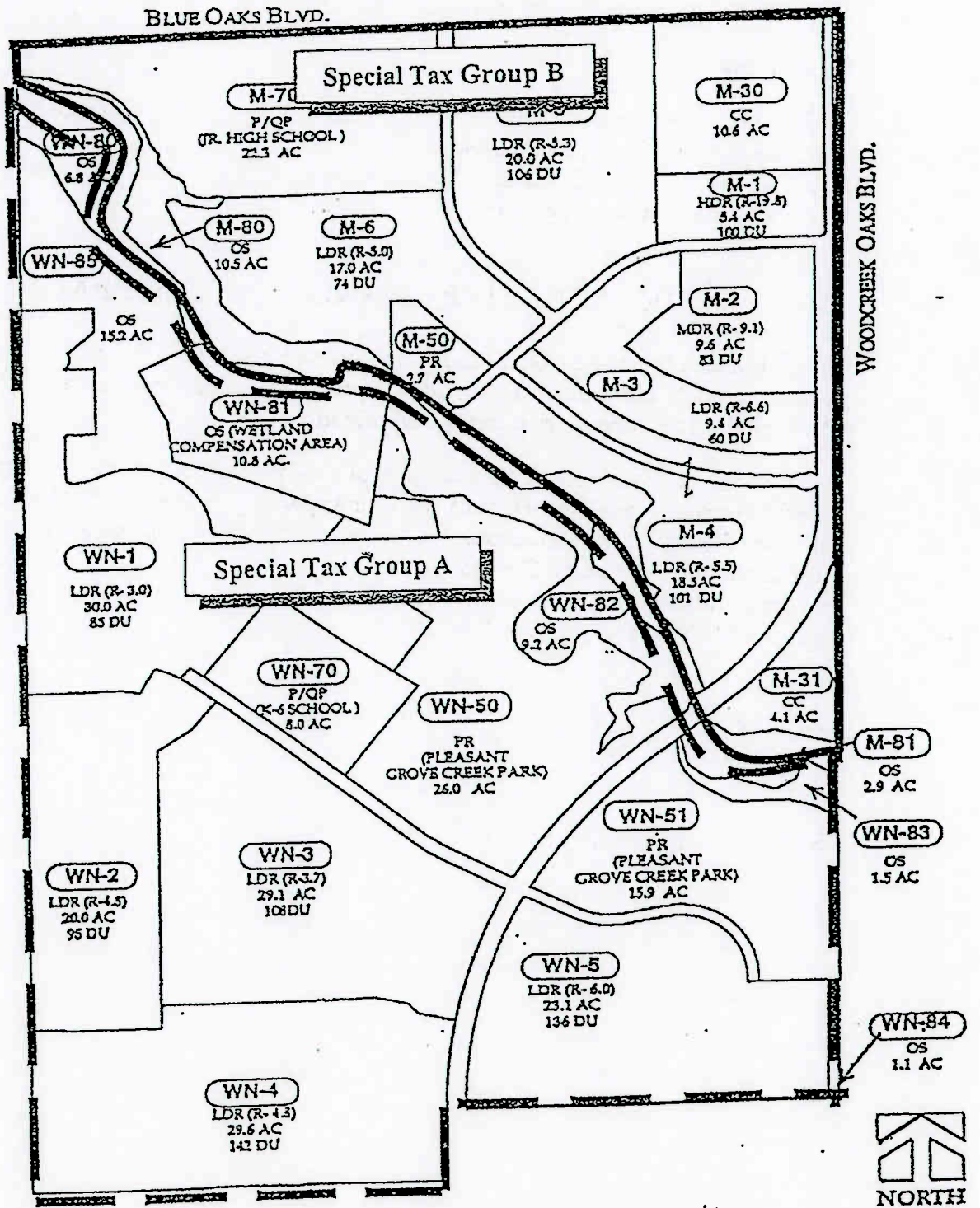
Any taxpayer who feels that the amount of the Special Tax assigned to a parcel is in error may file a notice with the Finance Director appealing the levy of the Special Tax. The Finance Director will then promptly review the appeal, and if necessary, meet with the applicant. If the Finance Director verifies that the tax should be modified or changed, a recommendation at that time will be made to the City Council and, as appropriate, the Special Tax levy shall be corrected and, if applicable in any case, a refund shall be granted.

Interpretations may be made by Resolution of the City Council for purposes of clarifying any vagueness or ambiguity as it relates to the Special Tax rate, the method of apportionment, the classification of properties or any definition applicable to the CFD.

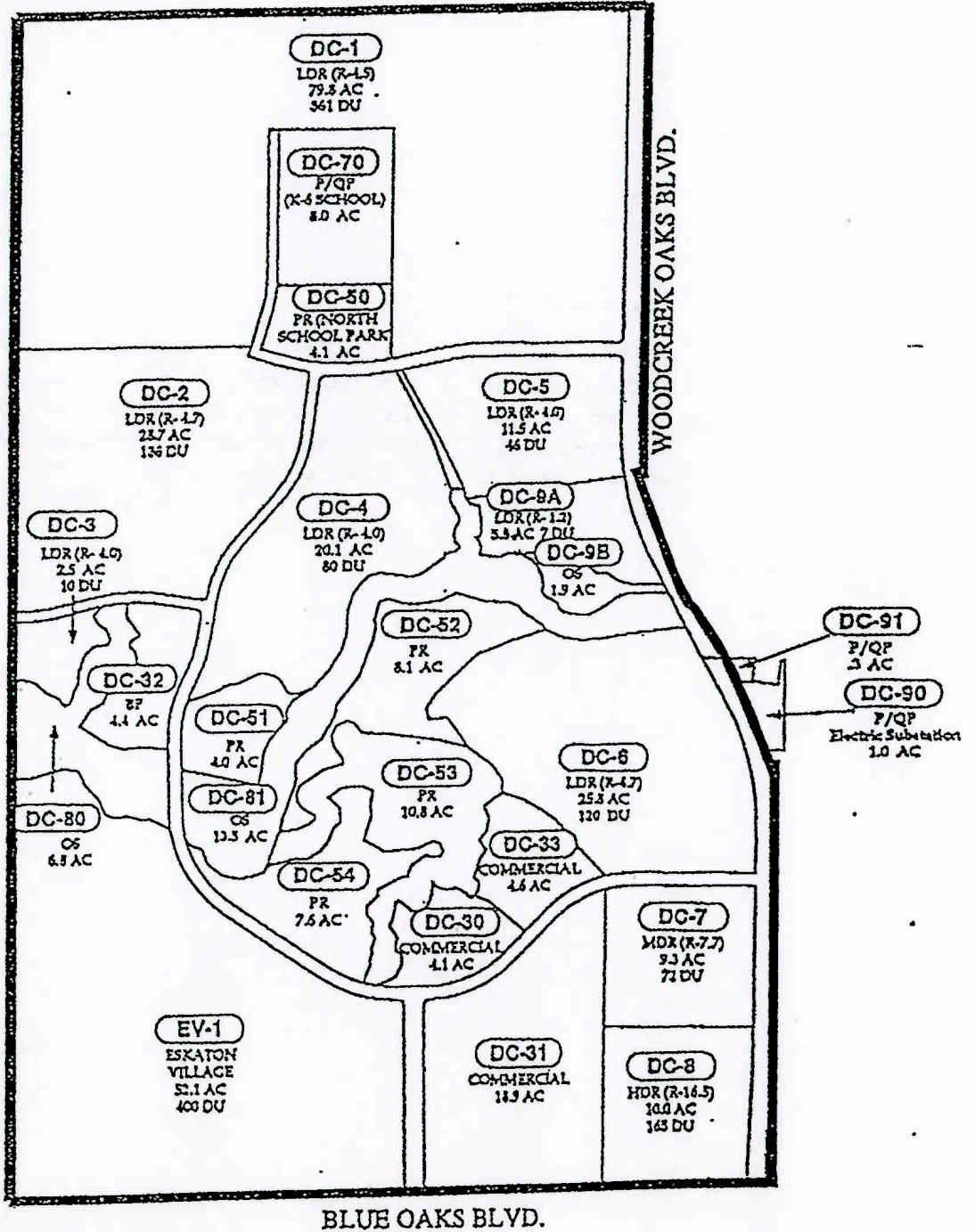
8. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as *ad valorem* property taxes; provided; however, the City or its designee may directly bill the Special Tax and may collect the Special Tax at a different time, such as on a monthly or other periodic basis, or in a different manner, if necessary to meet its financial obligation.

MAP 1
 NORTH ROSEVILLE CFD NO. 2
 SPECIAL TAX GROUPS A AND B



MAP 2
 NORTH ROSEVILLE CFD NO. 2
 SPECIAL TAX GROUP C



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Attachment 1
 North Roseville CFD No. 2 – Special Tax Group A
 Maximum Annual Special Taxes
 for Original Parcels

Parcel	Land Use	Acres	Units	Base Year Maximum Special Tax	Percentage of Shared Costs
				[1]	[2]
WN-1	LDR	28.67	85	\$8,589	
WN-2	LDR	19.38	95	\$9,600	
WN-3	LDR	29.06	109	\$11,014	
WN-4	LDR	30.12	141	\$14,248	
WN-5	LDR	23.11	136	\$13,743	
Total		130.34	566	\$57,194	23.215%

"a_1"

- [1] Maximum Special Taxes are subject to annual escalation equal to the San Francisco, All Urban Consumers (CPI-U) Index, but not to exceed 4% annually.
- [2] This percentage is used by the City to assign Shared Costs to each of the Special Tax Groups. Special Tax Group Costs are added to the Shared Costs to arrive at the total Annual Cost for each Special Tax Group.

Attachment 2
 North Roseville CFD No. 2 – Special Tax Group B
 Maximum Annual Special Taxes
 for Original Parcels

Parcel	Land Use	Acres	Units	Base Year Maximum Special Tax	Percentage of Shared Costs
				[1]	[2]
M-1	HDR	5.34	120	\$3,047	
M-2	MDR	9.60	55	\$8,389	
M-3	LDR	9.40	60	\$9,151	
M-4	LDR	22.30	88	\$13,422	
M-5	LDR	20.00	103	\$15,710	
M-6	LDR	17.00	74	\$11,286	
M-30	CC	10.00		\$1,797	
M-31	CC	4.10		\$737	
Total		97.74	500	\$63,537	21.445%

"a_2"

- [1] Maximum Special Taxes are subject to annual escalation equal to the San Francisco, All Urban Consumers (CPI-U) Index, but not to exceed 4% annually.
- [2] This percentage is used by the City to assign Shared Costs to each of the Special Tax Groups. Special Tax Group Costs are added to the Shared Costs to arrive at the total Annual Cost for each Special Tax Group.

Attachment 3
 North Roseville CFD No. 2 – Special Tax Group C
 Maximum Annual Special Taxes
 for Original Parcels

Parcel	Land Use	Acres	Units	Base Year Maximum Special Tax	Percentage of Shared Costs
				[1]	[2]
DC-1	LDR	79.99	314	\$54,729	
DC-2	LDR	28.51	137	\$23,879	
DC-3	LDR	2.6	10	\$1,743	
DC-4	LDR	20	69	\$12,026	
DC-5	LDR	11.72	38	\$6,623	
DC-6	LDR	26.29	120	\$20,916	
DC-7	MDR	9.33	72	\$12,549	
DC-8	HDR	10	165	\$5,475	
DC-9A	LDR	6.04	2	\$349	
DC-30	CC	4.1		\$963	
DC-31	CC	19.1		\$4,485	
DC-32	BP	4.86		\$1,141	
DC-33	CC	4.78		\$1,123	
EV-1	Eskaton Village	52.2	400	\$16,792	
Total		279.52	1,327	\$162,794	55.340%

"a_3"

- [1] Maximum Special Taxes are subject to annual escalation equal to the San Francisco, All Urban Consumers (CPI-U) Index, but not to exceed 4% annually.
- [2] This percentage is used by the City to assign Shared Costs to each of the Special Tax Groups. Special Tax Group Costs are added to the Shared Costs to arrive at the total Annual Cost for each Special Tax Group.

EXHIBIT C

FORM OF SPECIAL TAX BILL

COMMUNITY FACILITIES DISTRICT NO. 2
CITY OF ROSEVILLE
PLACER COUNTY, CALIFORNIA

To: _____

RE: PROPERTY AT _____

APN: _____

TAX: \$ _____
First Installment: \$ _____
Second Installment: \$ _____

Reference is made to Paragraph 10 of the City of Roseville's Resolution of Formation of the above-referenced Community Facilities District, and the Notice of Special Tax Lien recorded in the Office of the County Recorder of Placer County on _____, 1999 under Recorder's Document Number _____ (copies of which are available from the Roseville City Clerk), which set forth the authority for this Special Tax.

A Special Tax has been levied on the above-referenced parcel in the amount shown above by Ordinance No. _____, adopted _____, 1999 of the City of Roseville (the "City").

THIS TAX IS NOW DUE AND PAYABLE

Checks should be made payable to: Director of Finance, City of Roseville and mailed to:

Director of Finance, City of Roseville
North Roseville CFD No. 2 Special Tax
311 Vernon Street
Roseville, CA 95678

or the bill may be paid in person at the same location.

The amounts which must be paid to avoid incurring penalties and additional costs is shown above. The **FIRST INSTALLMENT** of this Special Tax will be delinquent if not paid by December 10, _____. The **SECOND INSTALLMENT** of this Special Tax will be delinquent if not paid by April 10, _____. All delinquencies incur an immediate 10% penalty and an additional 1½% penalty on the first day of each month beginning July 1, _____. Delinquencies are also subject to judicial foreclosure under the procedure set forth in §53356.1 and following of the Government Code.

Dated: _____

DIRECTOR OF FINANCE

KEEP THIS PORTION OF THE BILL FOR YOUR RECORDS

PLEASE RETURN THIS PORTION OF THE BILL WITH YOUR PAYMENT

R0599-113

First Installment

SPECIAL TAX BILL

COMMUNITY FACILITIES DISTRICT NO. 2
CITY OF ROSEVILLE
PLACER COUNTY, CALIFORNIA

To: _____

RE: PROPERTY AT _____

APN: _____

ANNUAL TAX: \$ _____

FIRST INSTALLMENT: \$ _____

The amount which must be paid to avoid incurring penalties and additional costs is shown above. This Special Tax will be delinquent if not paid by December 10, _____. All delinquencies incur an immediate 10% penalty and an additional 1½% penalty on the first day of each month beginning July 1, _____. Delinquencies are also subject to judicial foreclosure under the procedure set forth in §53356.1 and following of the Government Code.

Checks should be made payable to: Director of Finance, City of Roseville and mailed to:

Director of Finance, City of Roseville
North Roseville CFD No. 2 Special Tax
311 Vernon Street
Roseville, CA 95678

or the bill may be paid in person at the same location.

Please write the parcel number (APN) on your check.

PLEASE RETURN THIS PORTION OF THE BILL WITH YOUR PAYMENT

Second Installment

SPECIAL TAX BILL

COMMUNITY FACILITIES DISTRICT NO. 2
CITY OF ROSEVILLE
PLACER COUNTY, CALIFORNIA

To: _____

RE: PROPERTY AT _____

APN: _____

ANNUAL TAX: \$ _____

SECOND INSTALLMENT: \$ _____

The amount which must be paid to avoid incurring penalties and additional costs is shown above. This Special Tax will be delinquent if not paid by April 10, _____. All delinquencies incur an immediate 10% penalty and an additional 1½% penalty on the first day of each month beginning July 1, _____. Delinquencies are also subject to judicial foreclosure under the procedure set forth in §53356.1 and following of the Government Code.

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