

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

City Clerk Department
City of Roseville
311 Vernon Street, Suite 208
Roseville, CA 95678
Telephone: (916) 774-5263



PLACER, County Recorder
RYAN RONCO
DOC- 2021-0078927-00

CREDIT CARD
WEDNESDAY, JUN 16, 2021 03:01 PM
MIC \$3.00 | AUT \$23.00 | SBS \$22.00
ERD \$1.00 | SB2 \$0.00 | REC \$31.00
ADD \$0.00

Ttl Pd \$80.00 Rcpt # 03049246
CLK6B8XJ93/MAB/1-23

SPACE ABOVE THIS LINE FOR RECORDER'S USE

**AMENDED AND RESTATED
AMENDMENT TO NOTICE OF SPECIAL TAX LIEN**

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

Annexation No. 2 (The Ranch at Sierra Vista)

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 is authorized to be levied by the City for the purpose of paying for costs of the public services authorized to be funded by the City of Roseville Sierra Vista Community Facilities District No. 2 (Public Services) (the "CFD"), as described in Exhibit B to the Notice of Special Tax Lien heretofore recorded in the Office of the County Recorder of the County of Placer, State of California on January 2, 2019 at the hour of 11:38 o'clock a.m. as Document No. 2019-0000119-00, to which recorded Notice of Special Tax Lien reference is hereby made and the provisions of which are incorporated herein by this reference.

Reference is also hereby made to the Amendment to Notice of Special Tax Lien relating to Annexation No. 1 (SVSP Westpark-Federico), dated July 23, 2019, and heretofore recorded in the Office of the County Recorder of the County of Placer, State of California on July 26, 2019 at the hour of 3:05 p.m. as Document No. 2019-0053304-00. Said Amendment to Notice of Special Tax Lien (1) added certain parcels to the territory of the CFD from the future annexation area established at the time the CFD was formed, and (2) amended the Rate, Method of Apportionment, and Manner of Collection of Special Tax for the CFD to provide for the creation of "Tax Zone B," as described therein.

Reference is also hereby made to the Amendment to Notice of Special Tax Lien relating to Annexation No. 2 (The Ranch at Sierra Vista), dated May 20, 2020, and heretofore recorded in the Office of the County Recorder of the County of Placer, State of California on June 3, 2020 at the hour of 3:40 p.m. as Document No. 2020-0052667-00. Said Amendment to Notice of

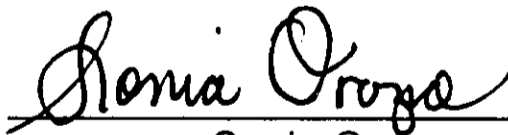
Special Tax Lien (1) added certain parcels to the territory of the CFD from the future annexation area established at the time the CFD was formed, and (2) amended the Rate, Method of Apportionment, and Manner of Collection of Special Tax for the CFD to provide for the creation of "Tax Zone C," as described therein (the "Annexation No. 2 Amended Notice").

Due to a typographical error in the amended Rate, Method of Apportionment, and Manner of Collection of Special Tax for the CFD contained in the Annexation No. 2 Amended Notice, this Amended and Restated Amendment to Notice of Special Tax Lien is being recorded to correct the error. The territory within "Tax Zone C" that was added to the CFD from the future annexation area established at the time the CFD was formed is set forth in **Exhibit B** hereto and by this reference incorporated herein (the "Annexed Parcels"), and the amended Rate, Method of Apportionment, and Manner of Collection of Special Tax for the CFD, including the set rates for "Tax Zone C," which applies to the Annexed Parcels, are as set forth in **Exhibit A** hereto and by this reference incorporated herein. Except as set forth in the preceding sentence, this Amendment supplements, and does not supersede, the original Notice of Special Tax Lien or the prior Amendment to Notice of Special Tax Lien.

The territory and future annexation area included in the original CFD is set forth in the original boundary map of the CFD heretofore recorded in the Placer County Recorder's Office on November 20, 2018 in Book 3 at Page 83 of Maps of Assessment and Community Facilities Districts as Document No. 2018-0084659, to which map reference is hereby made. The assessor's tax parcel(s) numbers of all parcels or any portion thereof which are included within the Annexed Parcels being added to the CFD, as described in this Amendment to Notice of Special Tax Lien, 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**. The levy of the special tax of the CFD is hereby imposed on the property described herein.

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 Chief Financial Officer, City of Roseville, 311 Vernon Street, Roseville, CA 95678, telephone number (916) 774-5319.

Dated: As of June 16, 2021

By: 

Sonia Orozco
City Clerk of the City of Roseville

EXHIBIT A - Rate, Method of Apportionment, and Manner of Collection of Special Tax
EXHIBIT B - Property Owners and Parcel Numbers

EXHIBIT A

City of Roseville
Sierra Vista Community Facilities District No. 2
(Public Services)
Placer County, California

RATE, METHOD OF APPORTIONMENT, AND MANNER OF COLLECTION OF SPECIAL TAX

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 Sierra Vista 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 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, Sections 53311 and following of the California Government Code.

"Administrative Expenses" mean 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 their designee responsible for determining the levy and collection of the Special Taxes.

"Affordable Housing Director" means, at any point in time, the person in the City who serves as head of the department that oversees 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 their 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 preceding

Fiscal Year, the number of designated Affordable Units for each such Large Lot Parcel; all entries shall indicate the effective date of designation. The Affordable Unit listing also shall be updated to reflect those Units no longer qualifying as Affordable Units, also known as Market-Rate Units. The Affordable Unit listing, which shall contain all qualifying Affordable Units as of April 30, shall be made available to the Administrator by July 1 of each year for purposes of determining the Maximum Annual Special Tax for Parcels pursuant to **Section 4**.

"Annexation Parcels" mean a Parcel or Parcels annexed into the CFD after formation. The Maximum Annual Special Tax will be assigned to such Parcels using the provisions of **Section 4.c** of this Rate, Method of Apportionment, and Manner of Collection of Special Tax (RMA). Annexation Parcels may be assigned a different Maximum Annual Special Tax Rate or Maximum Annual Special Tax per Parcel using a methodology different from other Parcels in the CFD and may be placed in an area designated as a separate zone of the CFD, all of which shall be set forth in revised attachments hereto as needed, without further CFD proceedings.

"Annual Costs" mean, for any Fiscal Year, the total of the following items: (1) Authorized Services, (2) Administrative Expenses, and (3) any amounts needed to cure actual or estimated delinquencies in Special Taxes for the current or previous Fiscal Year.

"Assessor's Parcel" means a lot or Parcel with an assigned Assessor's Parcel Number in the maps used by the County Assessor in preparing the tax roll.

"Assessor's Parcel Map" means an official map of the County Assessor designating Parcels by Assessor's Parcel Number.

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

"Assigned Maximum Annual Special Tax" means the Maximum Annual Special Tax assigned to each Large Lot Parcel that is an Original Parcel based on the Expected Land Uses at CFD formation, as shown in **Attachment 1**. For any Annexation Parcels that do not have approved Large Lot Parcels, Expected Land Uses will be based on the approved Specific Plan land uses for each Assessor's Parcel that is annexed. In this instance, the Assigned Maximum Annual Special Tax will be assigned to Assessor Parcel Number(s) and added to **Attachment 1**.

"Authorized Services" mean those services listed in the resolution forming the CFD.

"Base Year" means the Fiscal Year beginning July 1, 2018, and ending June 30, 2019.

"Building Permit" means a permit issued by the City for construction of a Residential Use or Nonresidential Use structure.

"Business Professional" means a Parcel or Parcels zoned to provide for a wide variety of office uses and other uses related to and supporting office uses.

"CFD" means the Sierra Vista Community Facilities District No. 2 (Public Services) of the City of Roseville, Placer County, California.

"City" means the City of Roseville in Placer County, California.

"Council" means the City Council of the City acting for the CFD under the Act.

Maximum Annual Special Tax upon Subdivision of an Original Parcel or Successor Parcel, the sum of the Maximum Annual Special Taxes assigned to the newly created Taxable Parcels shall never be less, but may be greater, than the Assigned Maximum Annual Special Tax for that Original Parcel or Successor Parcel.

1. If an Original Parcel or Successor Parcel is Fully Subdivided into Single-Family Parcels with No Remainder Parcel(s). 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 Single-Family Parcels. The Administrator shall use the following procedures to assign the Maximum Annual Special Tax to Single-Family Parcels. All references to Maximum Annual Special Taxes in the attachments are subject to application of the Tax Escalation Factor by the Administrator:
 - A. Multiply the Maximum Annual Special Tax per Unit by Tax Category from **Attachment 2** by the number of Units for each Single-Family Parcel created by the Subdivision. Sum the Maximum Annual Special Taxes for all Single-Family Parcels created by the Subdivision.
 - B. If the sum of Maximum Annual Special Taxes calculated in Step 4.d.1.A above is equal to or greater than the Assigned Maximum Annual Special Tax for the Original or Successor Parcel that was Subdivided, assign the Maximum Annual Special Tax per Unit by Tax Category as calculated in Step 4.1.d.A above to each Single-Family Parcel created by the Subdivision.
 - C. If the sum of Maximum Annual Special Taxes calculated in Step 4.d.1.A above is less than the Assigned Maximum Annual Special Tax for the Original or Successor Parcel that was Subdivided, unless 100 percent of the Units are designated Affordable Units, (i) assign the Maximum Annual Special Tax for Affordable Units shown in **Attachment 2** to each Affordable Unit (if any) and, (ii) Proportionately increase the Maximum Annual Special Tax per Unit for all Units that are not Affordable Units until the sum of resulting Maximum Annual Special Taxes from all Units (including Affordable Units) equals the Assigned Maximum Annual Special Tax for the Original or Successor Parcel that was Subdivided. Assign the Maximum Annual Special Tax calculated in this step to each new Single-Family Parcel created by the Subdivision.
 - D. If the sum of Maximum Annual Special Taxes calculated in Step 4.d.1.A above is less than the Assigned Maximum Annual Special Tax for the Original or Successor Parcel that was Subdivided **and** if 100 percent of the Single-Family Parcels created by Subdivision are designated as Affordable Units, increase Proportionately the Maximum Annual Special Tax per Unit for each Affordable Unit until the sum of Maximum Annual Special Taxes from all Affordable Units on the new Single-Family Parcels created by the Subdivision equal the Assigned Maximum Annual Special Tax for the Original or Successor Parcel that was Subdivided. Assign the Maximum Annual Special Tax calculated in this step to each new Single-Family Parcel created by the Subdivision.
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 Assigned 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, multiply the Maximum Annual Special Tax per Unit by Tax Category from **Attachment 2** by the number of Units for each Single-Family Parcel created by the Subdivision. Sum the Maximum Annual Special Taxes for all Single-Family Parcels created by the Subdivision.
- C. For each area Subdivided into Single-Family Parcels, if the sum of Maximum Annual Special Taxes calculated in Step 4.d.2.B above is equal to or greater than the Assigned Maximum Annual Special Tax apportioned to that area of the Original or Successor Parcel that was Subdivided into Single-Family Parcels, assign the Maximum Annual Special Tax per Unit by Tax Category as calculated in Step 4.d.2.B above to each Single-Family Parcel created by the Subdivision.
- D. For each area Subdivided into Single-Family Parcels, if the sum of Maximum Annual Special Taxes calculated in Step 4.d.2.B above is less than the Assigned Maximum Annual Special Tax apportioned to that area of the Original or Successor Parcel that was Subdivided into Single-Family Parcels, unless 100 percent of the Units are designated Affordable Units, (i) assign the Maximum Annual Special Tax for Affordable Units shown in **Attachment 2** to each Affordable Unit (if any) and, (ii) Proportionately increase the Maximum Annual Special Tax per Unit for all Units that are not Affordable Units until the sum of resulting Maximum Annual Special Taxes from all Units (including Affordable Units) equals the Assigned Maximum Annual Special Tax apportioned to that area of the Original or Successor Parcel that was Subdivided into Single-Family Parcels. Assign the Maximum Annual Special Tax calculated in this step to each new Single-Family Parcel created by the Subdivision.
- E. For each area Subdivided into Single-Family Parcels, if the sum of Maximum Annual Special Taxes calculated in Step 4.d.2.B above is less than the Assigned Maximum Annual Special Tax apportioned to that area of the Original or Successor Parcel that was Subdivided into Single-Family Parcels **and** if 100 percent of the Single-Family Parcels created by Subdivision are designated as Affordable Units, increase Proportionately the Maximum Annual Special Tax per Unit for each Affordable Unit until the sum of Maximum Annual Special Taxes from all Affordable Units on the new Single-Family Parcels created by the Subdivision equal the Assigned Maximum Annual Special Tax apportioned to that area of the Original or Successor Parcel that was Subdivided into Single-Family Parcels. Assign the Maximum Annual Special Tax calculated in this step to each new Single-Family Parcel created by the Subdivision.
- F. For the Remainder Parcel or Parcels, identify the Maximum Annual Special Tax for the entire Original or Successor Parcel that has been Subdivided. Sum the Maximum Annual Special Tax for all Single-Family Parcels created by the Subdivision, including

Single-Family Parcels with Affordable Units. Subtract the sum of the Maximum Annual Special Tax for all Single-Family Parcels from the Assigned Maximum Annual Special Tax for the Original or Successor Parcel being subdivided and compare it to the Maximum Annual Special Tax assigned to the Remainder Parcel or Parcels in Step 4.d.2.A. Assign to each Remainder Parcel, the lesser of the calculations in this step or in Step 4.d.2.A, but in no event less than the difference between the previously Assigned Maximum Annual Special Tax for the Original Parcel or Successor Parcel being Subdivided and the total of the Maximum Annual Special Tax for all Single-Family Parcels created by such Subdivision.

Once designated as a Remainder Parcel, such Parcel will be considered a Large Lot Parcel for the purposes of future Subdivisions and for the provisions of **Sections 4** through **6**.

3. If an Original or Successor Parcel is Subdivided creating multiple land uses and Tax Categories or for any rezones of land uses on Original or Successor Parcels:
 - A. Identify the Assigned Maximum Annual Special Tax for the Original Parcel or Successor Parcel that is being Subdivided or rezoned.
 - B. For each Taxable Parcel subject to rezone or created by Subdivision multiply the Maximum Annual Special Tax per Unit or per Acre by the number of Units or by the number of Acres by the appropriate Tax Zone and Tax Category. For each Taxable Parcel created by Subdivision that includes Affordable Units, multiply the number of Affordable Units by the Tax per Unit for such Affordable Units.
 - C. Sum the Maximum Annual Special Tax for each Taxable Parcel and compare it to the Assigned Maximum Annual Special Tax of the Original or Successor Parcel that is subject to rezone or is being Subdivided. If the sum of Maximum Annual Special Tax for each Taxable Parcel is greater than the Assigned Maximum Annual Special Tax for the Original Parcel, the Administrator shall apply the Maximum Annual Special Tax calculated above for each Taxable Parcel.
 - D. If the Assigned Maximum Annual Special Tax for the Original Parcel or Successor Parcel subject to rezone or that is being Subdivided is greater than the sum of Maximum Annual Special Tax for each Taxable Parcel being created, increase Proportionately the Maximum Annual Special Tax per Unit or per Acre (excluding the Maximum Annual Special Tax for Affordable Units consistent with **Section 4.d.1.B**) on each Taxable Parcel such that the sum of Maximum Annual Special Tax for all Taxable Parcels equals the Maximum Annual Special Tax for the Original Parcel.
- e. 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.

- f. Transfer of the Assigned Maximum Annual Special Tax from One Large Lot Parcel 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 affect the transfer in the CFD records and prepare the required amendments to the Notice of Special Tax Lien and **Attachment 1**. Before the transfer, the City may require a deposit from the requesting property owner for such costs.
- g. Conversion of a Tax-Exempt Parcel to a Taxable Parcel. If a Tax-Exempt Parcel is not needed for public use and is transferred to a private owner, it shall become subject to the Special Tax. The Maximum Annual Special Tax for the newly assigned Tax Category for such a Parcel is determined using the provisions of **Sections 4** and **5**.
- h. Taxable Parcels Acquired by a Public Agency A Taxable Parcel acquired by a public agency shall be reclassified as a Tax-Exempt Parcels and is no longer subject to the Special Tax levy.

5. Assignment of the Maximum Annual Special Tax

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

6. Calculating Annual Special Taxes

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

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 will promptly review the appeal and, if necessary, will meet with the applicant. If the Finance Director verifies that the tax should be modified or changed, the Special Tax levy will be corrected and, if applicable in any case, a credit or refund will be granted.

Interpretations may be made by the City, without Resolution or Ordinance of the 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.

Without Council approval, the Finance Director may make minor, non-substantive administrative and technical changes to the provisions of this RMA that do not materially affect the rate, method of apportionment, or manner of collection of the Special Tax for purposes of administrative efficiency or convenience or to comply with new applicable federal, state, or local law.

The City, upon request of an owner of land in the CFD that is not a Developed Parcel, also may amend this RMA in any manner acceptable to the City, without Resolution or Ordinance of the Council, upon the affirmative vote of such owner and without the vote of owners of any other land in the CFD, provided such amendment only affects such owner's land and does not reduce the total Maximum Annual Special Tax Revenue for 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 Administrator 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 the City's financial obligations.

Attachment 1
Sierra Vista CFD No. 2 (Public Services)
Large Lot Maximum Annual Special Tax in the Base Year - Tax Zone A

Large Lot Parcel	Assessor's Parcel Number	Tax Category	Acres	Units	Maximum Annual Special Tax per Unit [1]	Maximum Annual Special Tax per Acre [1]	Maximum Annual Special Tax [1]
Tax Zone A							
JM-1	498-010-026	LDR	17.00	84	\$326.03	-	\$27,387
JM-2	498-010-039 & 037	LDR	30.57	187	\$326.03	-	\$60,968
JM-3	498-010-040 & 041	LDR	30.68	127	\$326.03	-	\$41,406
JM-4	498-010-042 & 043	LDR	25.61	132	\$326.03	-	\$43,036
JM-20	498-010-032 & 033 & 035 & 036	MDR	39.65	319	\$326.03	-	\$104,004
JM-21	498-010-047	MDR	18.58	171	\$326.03	-	\$55,751
JM-30	498-010-024	HDR	7.51	159	\$228.60	-	\$36,347
JM-40	498-010-034	MU	5.65	40	\$228.60	\$1,181.65	\$13,173
JM-41A	498-010-023 (Portion)	BP	9.35	-	-	\$1,181.65	\$11,043
JM-41B	498-010-023 (Portion)	Tax-Exempt	4.13	-	-	-	-
JM-50A	498-010-030	Tax-Exempt	7.73	-	-	-	-
JM-50B	498-010-030	Tax-Exempt	0.00	-	-	-	-
JM-51	498-010-038	Tax-Exempt	2.60	-	-	-	-
JM-52	498-010-044	Tax-Exempt	1.50	-	-	-	-
JM-60	498-010-022	Tax-Exempt	0.30	-	-	-	-
JM-61	498-010-031	Tax-Exempt	11.83	-	-	-	-
JM-70	498-010-035 (Portion)	Tax-Exempt	0.32	-	-	-	-
JM-71	498-010-026 (Portion)	Tax-Exempt	0.88	-	-	-	-
JM-72	498-010-036 (Portion)	Tax-Exempt	0.32	-	-	-	-
JM-73A	498-010-042 (Portion)	Tax-Exempt	0.60	-	-	-	-
JM-73B	498-010-042 (Portion)	Tax-Exempt	0.90	-	-	-	-
JM-80	498-010-027	Tax-Exempt	0.51	-	-	-	-
JM-81	498-010-029	Tax-Exempt	6.18	-	-	-	-
JM-82	498-010-028	Tax-Exempt	2.40	-	-	-	-
JM-83	498-010-025	Tax-Exempt	6.09	-	-	-	-
JM-84	498-010-045	Tax-Exempt	9.99	-	-	-	-
JM-85	498-010-046	Tax-Exempt	14.77	-	-	-	-
ROW		Tax-Exempt	27.31	-	-	-	-
Tax Zone A Totals			282.95	1,219			\$393,114

att 1

[1] The Maximum Annual Special Tax increases by the Tax Escalator as defined in Section 2 of this RMA.

Attachment 1
Sierra Vista CFD No. 2 (Public Services)
Large Lot Maximum Annual Special Tax for Fiscal Year 2019-20 - Tax Zone B

Fiscal Year 2019-20

Large Lot Parcel	Assessor's Parcel Number	Tax Category	Acres	Units	Maximum Annual Special Tax per Unit [1]	Maximum Annual Special Tax per Acre [1]	Maximum Annual Special Tax [1]
Tax Zone B							
FD-1	498-020-001	Low Density Residential (LDR)	19.73	91	\$468.24	-	\$42,609
FD-2	498-020-017	Low Density Residential (LDR)	17.12	81	\$468.24	-	\$37,927
FD-3	498-020-007	Low Density Residential (LDR)	9.79	46	\$468.24	-	\$21,539
FD-4	498-020-010	Low Density Residential (LDR)	7.70	33	\$468.24	-	\$15,452
FD-5	498-020-012	Low Density Residential (LDR)	17.51	87	\$468.24	-	\$40,737
FD-9	498-020-027	Low Density Residential (LDR)	19.23	109	\$468.24	-	\$51,038
FD-20A	498-020-004	Medium Density Residential (MDR)	14.93	110	\$468.24	-	\$51,506
FD-20B	498-020-002	Medium Density Residential (MDR)	12.38	88	\$468.24	-	\$41,205
FD-22A	498-020-005	Low Density Residential (LDR)	12.50	76	\$468.24	-	\$35,586
FD-22B	498-020-006	Low Density Residential (LDR)	11.80	60	\$468.24	-	\$28,094
FD-34	498-020-014	High Density Residential (HDR) - Affordable	7.04	172	\$161.05	-	\$27,700
FD-40	498-020-018	Community Commercial (CC)	7.55	0	-	\$1,486.51	\$11,223
FD-50	489-020-003	Park	1.71	0	-	-	-
FD-51	498-020-009	Park - Tax-Exempt	1.12	0	-	-	-
FD-62	489-020-015	P/QP	0.50	0	-	-	-
FD-63	489-020-019	P/QP	2.83	0	-	-	-
FD-64	489-020-028	P/QP	3.19	0	-	-	-
FD-83	498-020-008	Open Space - Tax-Exempt	3.39	0	-	-	-
FD-84A	489-020-013	Open Space - Tax-Exempt	16.28	0	-	-	-
FD-84B	489-020-011	Open Space - Tax-Exempt	10.92	0	-	-	-
FD-85A	489-020-029	Open Space - Tax-Exempt	4.86	0	-	-	-
FD-85B	489-020-030	Open Space - Tax-Exempt	9.37	0	-	-	-
FD-85C	489-020-031	Open Space - Tax-Exempt	4.62	0	-	-	-
Tax Zone B Totals			216.07	953			\$404,616

att 1B

[1] The Maximum Annual Special Tax increases by the Tax Escalator as defined in Section 2 of this RMA.

Attachment 1

Sierra Vista CFD No. 2 (Public Services)

Large Lot Maximum Annual Special Tax for Fiscal Year 2019-20 - Tax Zone C

Fiscal Year 2019-20

Large Lot Parcel	Assessor's Parcel Number	Tax Category	Acres	Units	Maximum Annual Special Tax per Unit [1]	Maximum Annual Special Tax per Acre [1]	Maximum Annual Special Tax [1]
Tax Zone C							
KT-2, Phase 1	499-010-068	Low Density Residential (LDR)	23.70	125	\$483.68	-	\$60,460
KT-3A, Phase 1	499-010-067	Low Density Residential (LDR)	19.20	110	\$483.68	-	\$53,205
KT-3B, Phase 1	499-010-065	Low Density Residential (LDR)	19.40	97	\$483.68	-	\$46,917
KT-4, Phase 1	499-010-066	Low Density Residential (LDR)	14.30	83	\$483.68	-	\$40,145
KT-5, Phase 1	499-010-064	Low Density Residential (LDR)	23.50	139	\$483.68	-	\$67,232
KT-1B	Por. 499-010-069	Low Density Residential (LDR)	20.40	95	\$483.68	-	\$45,950
KT-20	Por. 499-010-069	Medium Density Residential (MDR)	22.50	167	\$483.68	-	\$80,775
KT-21A	Por. 499-010-069	Medium Density Residential (MDR)	18.60	135	\$483.68	-	\$65,297
KT-21B	Por. 499-010-069	Medium Density Residential (MDR)	18.60	152	\$483.68	-	\$73,519
KT-30	Por. 499-010-069	High Density Residential (HDR)	7.50	171	\$332.89	-	\$56,925
KT-40B	Por. 499-010-014	CMU/SA	18.30	163	\$332.89	-	\$54,262
KT-41A	Por. 499-010-018	Reg. Comm.	54.79	0	-	\$2,037.74	\$111,648
KT-41B	Por. 499-010-018	Reg. Comm.	0.00	0	0	\$2,037.74	-
KT-42	Por. 499-010-032	Reg. Comm.	8.80	0	0	\$2,037.74	\$17,932
KT-43	Por. 499-010-032	Office	12.20	0	0	\$2,037.74	\$24,860
KT-1A	499-010-011	Low Density Residential (LDR)	12.40	60	\$483.68	-	\$29,021
KT-40A	Por. 499-010-014	CMU/SA	5.20	46	-	\$2,037.74	\$10,596
Tax Zone C Totals			299.39	1,543			\$838,743

att 1B

[1] The Maximum Annual Special Tax increases by the Tax Escalator as defined in Section 2 of this RMA.

**Attachment 2
Sierra Vista CFD No. 2 (Public Services)
Maximum Annual Special Taxes by Tax Category
for the Base Year 2018-19 - Tax Zone A**

Expected Land Uses (Tax Category)	Maximum Annual Special Tax per Unit/Acre [1]
Residential Uses	<i>per Unit</i>
Low Density Residential (LDR)	\$326.03
Medium Density Residential (MDR)	\$326.03
High Density Residential (HDR)	\$228.60
Mixed Use Residential (MU)	\$228.60
Affordable Medium Density Residential	\$163.02
Affordable High Density Residential	\$114.30
Nonresidential Uses	<i>per Acre</i>
Mixed Use (MU)	\$1,182
Business Professional (BP)	\$1,182
Community Commercial (CC)	\$1,182
Undeveloped Property	\$2,052

att 2

[1] This amount may be increased by the Tax Escalation Factor in each fiscal year following the Base Year as defined in **Section 2** of this RMA.

**Attachment 2
Sierra Vista CFD No. 2 (Public Services)
Maximum Annual Special Taxes by Tax Category
for Fiscal Year 2019-20 - Tax Zone B**

**Fiscal Year
2019-20**

Expected Land Uses (Tax Category)	Maximum Annual Special Tax per Unit/Acre [1]
Residential Uses	<i>per Unit</i>
Low Density Residential (LDR)	\$468.24
Medium Density Residential (MDR)	\$468.24
High Density Residential (HDR)	\$322.09
Mixed Use Residential (MU)	\$322.09
Affordable Medium Density Residential	\$234.12
Affordable High Density Residential	\$161.05
Nonresidential Uses	<i>per Acre</i>
Mixed Use (MU)	\$1,487
Business Professional (BP)	\$1,487
Community Commercial (CC)	\$1,487
Undeveloped Property	\$2,563

att 2B

[1] This amount may be increased by the Tax Escalation Factor in each fiscal year following the Base Year as defined in **Section 2** of this RMA.

**Attachment 2
Sierra Vista CFD No. 2 (Public Services)
Maximum Annual Special Taxes by Tax Category
for Fiscal Year 2019-20 - Tax Zone C**

**Fiscal Year
2019-20**

Expected Land Uses (Tax Category)	Maximum Annual Special Tax per Unit/Acre [1]
Residential Uses	<i>per Unit</i>
Low Density Residential (LDR)	\$483.68
Medium Density Residential (MDR)	\$483.68
High Density Residential (HDR)	\$332.89
Mixed Use Residential (MU)	\$332.89
Affordable Medium Density Residential	\$241.84
Affordable High Density Residential	\$166.45
Nonresidential Uses	<i>per Acre</i>
Mixed Use (MU)	\$2,037.74
Business Professional (BP)	\$2,037.74
Community Commercial (CC)	\$2,037.74
Undeveloped Property	\$3,315.33

att 2B

[1] This amount may be increased by the Tax Escalation Factor in each fiscal year following the Base Year as defined in **Section 2** of this RMA.

EXHIBIT B

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

Annexation No. 2 (The Ranch at Sierra Vista)

ASSESSOR'S PARCEL NUMBERS AND OWNERS OF LAND

<u>Assessor's Parcel Nos.</u>	<u>Name of Property Owner</u>
499-010-014 499-010-018 499-010-032	KV Sierra Vista, LLC
499-010-011 499-010-064 499-010-065 499-010-066 499-010-067 499-010-068 499-010-069	Sierra Vista Communities, LLC