



PLACER, County Recorder  
 RYAN RONCO  
 DOC- 2019-0000119-00

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

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

CREDIT CARD  
 WEDNESDAY, JAN 2, 2019 11:38:06  
 MIC \$3.00 | AUT \$20.00 | SBS \$19.00  
 ERD \$1.00 | SB2 \$0.00 | REC \$28.00  
 ADD \$0.00

Ttl Pd \$71.00 Rcpt # 02745795  
 CLK98CT282/KJ/1-20

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SPACE ABOVE THIS LINE FOR RECORDER'S USE

**NOTICE OF SPECIAL TAX LIEN**

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

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

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

The rate, method of apportionment, and manner of collection of the authorized special tax is as set forth in Exhibit A attached hereto and hereby made a part hereof. Conditions under which the obligation to pay the special tax may be prepaid and permanently satisfied and the lien of the special tax canceled are: None.

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

The name(s) of the owner(s) and the assessor's tax parcel numbers of the real property included within the area of the CFD and not exempt from the special tax are as set forth in Exhibit C attached hereto and hereby made a part hereof.

Reference is made to the boundary map of the CFD recorded on November 20, 2018 in Book 3 at Page 83 of Maps of Assessment and Community Facilities Districts as Document No. 2018-0084659, in the office of the County Recorder for the County of Placer, State of California, which map is now the final boundary map of the CFD.

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 Finance Director, City of Roseville, 311 Vernon Street, Roseville, CA 95678.

Dated: 12/20/18, 2018

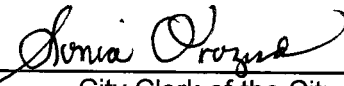
  
\_\_\_\_\_  
City Clerk of the City of Roseville

EXHIBIT A - RATE AND METHOD OF APPORTIONMENT  
EXHIBIT B - DESCRIPTION OF SERVICES  
EXHIBIT C - 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

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## 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.

**"Community Commercial"** means a Parcel or Parcels zoned to serve the principal retail shopping needs of the entire community by providing areas for shopping centers and other retail and service uses.

**"County"** means the County of Placer, California.

**"Developed Parcel"** means, in any Fiscal Year, any Taxable Parcel for which a Building Permit was issued before May 1 of the preceding Fiscal Year for Residential Uses on Single-Family Parcels or Multifamily Parcels or for Nonresidential Uses on Nonresidential Use Parcels.

**"Development Plan"** means a condominium plan, apartment plan, site plan, or other development plan that identifies such information as the type of structure, Acreage, square footage, or number of Units that are approved to be developed on a Single-Family Parcel, Multifamily Parcel, and Nonresidential Parcel.

**"Expected Land Use(s)"** mean(s) the total number of Units or Acres of each land use type by Tax Category expected in each Large Lot Parcel and Original Parcel at CFD formation as identified in **Attachment 1** of this RMA. Future Annexation Parcels may not have approved Large Lot Parcels with an assigned total number of Units. Such Annexation Parcels will be assigned an Assigned Maximum Annual Special tax per Unit or per Acre and added to **Attachment 1**.

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

**"Final Small Lot Subdivision Map"** means a recorded map designating the final Parcel subdivision for individual Single-Family Parcels.

**"Finance Director"** means the Finance Director for the City, or their designee.

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

**"High-Density Residential"** means, based on the Sierra Vista Specific Plan, a land use designation that primarily accommodates attached housing but, depending on the Unit type, could also include detached housing, within the density range of 13.0 or greater dwelling units per gross developable acre. Typical housing product types include detached townhomes, courtyard townhomes/condominiums, garden-style apartments, and podium-design apartments/condominiums.

**"Large Lot Parcel"** means a Parcel created by a Large Lot Subdivision Map.

**"Large Lot Subdivision Map"** means a recorded subdivision map creating Parcels by land use. However, the Large Lot Subdivision Map does not delineate Single-Family Parcels. A Final Small Lot Subdivision Map will create individual Single-Family Parcels.

**"Light Industrial Uses"** mean Parcels zoned by the City as Light Industrial (Tech./Business Park).

**"Low-Density Residential"** means, based on the Sierra Vista Specific Plan, a land use designation that supports single-family detached homes on conventional lots within the density range of up to 6.9 dwelling units per gross developable acre. Typical housing product types include standard, alley-loaded, or clustered, single-family detached Units.

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

**"Maximum Annual Special Tax"** means the greatest amount of Special Tax that can be levied against a Parcel in a given Fiscal Year, as shown in **Attachments 1 and 2**.

**"Maximum Annual Special Tax Rate"** means the rate of Maximum Annual Special Tax charged per Unit or per Acre, as shown in **Attachments 1 and 2**.

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

**"Maximum Annual CFD Special Tax Revenue"** means the sum of the Maximum Annual Special Tax levied on all Taxable Parcels in the CFD in a Fiscal Year.

**"Medium-Density Residential"** means, based on the Sierra Vista Specific Plan, a land use designation that accommodates both single-family detached homes and attached homes within the density range of 7.0 to 12.9 dwelling units per gross developable acre. Typical housing product types include standard or alley-loaded lots, courtyard lots, green court lots, auto courts, alley clusters, zero-lot lines, or z-shaped lots. In addition, duet/half-plex homes, townhomes, or condominiums may be accommodated in Medium-Density Residential areas.

**"Mixed-Use Parcel"** means a Parcel or Parcels designated for a combination of Residential Uses and Nonresidential Uses.

**"Multifamily For-Rent"** or **"Multifamily For-Rent Parcel"** means any Parcel designated or developed for more than one residential dwelling Unit per Parcel, and where such Units initially are offered for rent to the general public and cannot be purchased by individual homeowners. Such uses may consist of apartments or structures such as duplexes or triplexes, including land uses defined as High-Density Residential. Each residential dwelling Unit in Multifamily For-Rent or Multifamily For-Rent Parcels is not expected to have its own distinct Assessor's Parcel Number.

**"Multifamily For-Sale"** or **"Multifamily For-Sale Parcel"** means any Parcel designated or developed for more than one residential dwelling Unit in a single building or structure and that may share at least one common wall where such units are not initially offered for rent to the general public and initially may be offered for sale to individual homeowners. Such uses may consist of condominiums or buildings such as half-plexes or time-share units, including land uses defined as High-Density Residential. Multifamily For-Sale Parcels are anticipated to have their own distinct Assessor's Parcel Number as is the case in residential condominium projects. Once designated as Multifamily For-Sale or a Multifamily For-Sale Parcel, the Parcel shall remain so designated unless the original structures are demolished.

**"Nonresidential Use"** means a Taxable Parcel with land uses other than Residential Uses that may include Business Professional, Community Commercial, Light Industrial, and Mixed Use.

**"Original Parcel"** means a Taxable Parcel identified in **Attachment 1** (and shown in **Map 1**) at formation of the CFD. **Attachment 1** and **Map 1** shall be updated, or additional maps may be added with each new annexation into the CFD.

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

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

**"Public Parcel"** means any Parcel that is or is intended to be publicly owned, as designated in any final map that is normally exempt from the levy of general ad valorem property taxes under California law, including public streets; schools; parks; and public drainageways, landscaping, wetlands, greenbelts, and open space.

**"Remainder Parcel"** means a portion of land that is created as a result of the recording of a Large Lot Parcel Map or Final Small Lot Subdivision Map, which results in a designated remainder as defined in Government Code Section 66424.6(a). Such a Remainder Parcel may contain taxable and tax-exempt uses, such as Residential Uses, and Public Parcels, such as park sites. 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**.

**"Residential Use"** means a Parcel designated for residential use, such as single-family residential Units, residential condominiums, townhouses, or apartments that would be included in the definitions of Low-Density Residential, Medium-Density Residential or High-Density Residential.

**"RMA"** means this Rate, Method of Apportionment, and Manner of Collection of Special Tax.

**"Single-Family Parcel"** means, in any Fiscal Year, all Parcels in the CFD for which a building permit was issued or may be issued for construction of a Unit that is a single-family residential, residential condominium, or townhouse Unit.

**"Small Lot Tentative Map"** means a map that is approved by the City for the purpose of showing the design of a proposed Subdivision, including the individual buildable lots expected in the Subdivision, as well as the conditions pertaining thereto. A Small Lot Tentative Map is not based on a detailed survey of the property in the map and is not recorded at the County Recorder's Office to create legal lots.

**"Small Lot Tentative Map Parcel"** means, in any Fiscal Year, all Parcels included in a Small Lot Tentative Map that was approved before May 1 of the prior Fiscal Year and which have not yet become a Final Use Small Lot Parcel or a Developed Parcel.

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

**"Subdivision"** or **"Subdivided"** means division of a Parcel into two or more Parcels through Parcel reconfiguration, lot-line adjustments, or the Subdivision Map Act process. A Subdivision also may include the merging of two or more Parcels to create new Parcels.

**"Successor Parcel"** means a Parcel created by the Subdivision of an Original Parcel or a Successor Parcel.

**"Tax Category"** means the categories of taxable land uses shown in **Attachments 1 and 2**.

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

**"Tax Escalation Factor"** means a factor not to exceed 4 percent, determined by the Administrator in any Fiscal Year following the Base Year by which the Maximum Annual Special Tax for the previous Fiscal Year will be increased to provide sufficient services for the current Fiscal Year.

**"Tax Zone A"** is the initial Tax Zone in the CFD for the Maximum Annual Special Tax.

**"Tax Zone(s)"** mean(s) geographically designated areas in the CFD which may have different Maximum Annual Special Tax Rates.

**"Taxable Acreage"** means that area of a Parcel determined by the Administrator to become a Taxable Parcel or Parcels upon further Subdivision. An example might be that a Large Lot Parcel Map creates a Remainder Parcel that, according to **Attachment 1**, contains both taxable and tax-exempt uses, such as a park site.

**"Taxable Parcel"** means any Parcel that is not a Tax-Exempt Parcel.

**"Tax-Exempt Parcel"** means a Parcel not subject to the Special Tax. Tax-Exempt Parcels include (a) Public Parcels, (b) Parcels owned by the City, school districts, special districts, or the state or federal government, and (c) Very-Low Affordable Housing. If a Taxable Parcel is acquired by a public agency, the Parcel shall remain a Taxable Parcel based on the provisions of **Section 4.g**.

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

**"Undeveloped Parcel"** means a Taxable Parcel that is not a Developed Parcel, Final Use Small Lot Parcel, Small Lot Tentative Map Parcel, or a Large Lot Parcel.

**"Unit"** means, for a Single-Family Parcel, the individual residential Unit on such Parcel or, for a Multifamily For-Rent Parcel or Multifamily For-Sale Parcel, an individual residential Unit in a multifamily building.

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

### **3. Duration of the Special Tax**

Parcels in the CFD will remain subject to the Special Tax in perpetuity.

If the Special Tax ceases to be levied, the City will direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and the lien imposed by the Notice of Special Tax Lien is extinguished. The Notice of

Cessation of Special Tax, in addition, will identify the book and page of the Book of Maps of Assessment and Community Facilities Districts where the map of the boundaries of the CFD is recorded.

#### **4. Administrative Tasks**

Tasks required of the Administrator are discussed below:

- a. Annual Special Tax Escalation. The Administrator shall increase the Maximum Annual Special Tax by the Tax Escalation Factor in each Fiscal Year following the Base Year.
- b. Assignment of the Maximum Annual Special Tax to Original Parcels. **Attachment 1** identifies the Assigned Maximum Annual Special Tax and Tax Zone for each Original Parcel at CFD formation, which is determined for each Large Lot Parcel based on the Expected Land Uses in each Large Lot Parcel at CFD Formation. The Assigned Maximum Annual Special Tax shall continue to apply to the geographic area to which it was assigned. If, before further Subdivision, the Administrator determines there are multiple Assessor's Parcels in a Large Lot Parcel, the Administrator shall assign the Maximum Annual Special Tax to each Assessor's Parcel on a pro rata basis to all Assessor's Parcels in that Large Lot Parcel based on the percentage share of Taxable Acreage identified for each Assessor's Parcel. Similarly, if the Administrator determines there are multiple Large Lot Parcels in an Assessor's Parcel, the Maximum Annual Special Tax shall equal the sum of the Assigned Maximum Annual Special Tax for all Large Lot Parcels in that Assessor's Parcel.
- c. Assignment of the Maximum Annual Special Tax to Annexation Parcels. If Parcels are annexed into the CFD after formation, the Maximum Annual Special Tax shall be assigned to these Annexation Parcels using the definitions in **Section 2** and the Maximum Annual Special Tax per Unit or Acre shown in **Attachment 2** for the assigned Tax Zone, as adjusted by the Tax Escalation Factor applied by the Administrator, unless the Annexation Parcels are annexed with a new set of Maximum Annual Special Taxes under a new Tax Zone. **Attachment 1** shall be amended, or a new attachment created, to include the Annexation Parcels and, if necessary, the applicable Special Taxes by Tax Zone. If new Maximum Annual Special Taxes are created, **Attachments 1** and **2** should be amended to reflect the Maximum Annual Special Taxes and Tax Zone(s) for the Annexation Parcels. Once annexed, these annexed Parcels shall be considered Original and Successor Parcels and will be subject to the same procedures for assigning the Maximum Annual Special Tax to Successor Parcels described in **Section 4.d**. The owner of the Annexation Parcels shall be responsible for paying all costs associated with annexing the Annexation Parcels to the CFD, but otherwise shall not be required to pay any other charge or fee in connection with or as a condition of such annexation unless otherwise agreed to by the owner of the Annexation Parcel in connection with the annexation.
- d. Assignment of the Maximum Annual Special Tax to Successor Parcels. As Original Parcels and Successor Parcels are created through recordation of Final Small Lot Subdivision Maps, lot line adjustments or other Parcel amendments through the Subdivision Map Act process, the Administrator shall use the following steps to assign the Maximum Annual Special Tax to new Successor Parcels. As necessary, the assignment of the Maximum Annual Special Tax to Successor Parcels should use the Maximum Annual Special Tax Rates for the Tax Zone within which the Original Parcel and Successor Parcel resides. As a result of each assignment of the

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



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:

- a. Compute the Annual Costs using the definition of Annual Costs in **Section 2**.
- b. For all Taxable Parcels, calculate the Special Tax levy for each using the following steps:
  - Step 1: Compute 100 percent of the Maximum Annual Special Tax Revenue for all Developed Parcels.
  - Step 2: Compare the Annual Costs with the amount calculated in the previous step.
  - Step 3: If the Annual Costs are lower than the amount calculated in Step 1, decrease Proportionately the Maximum Annual Special Tax levy for each Developed Parcel until the revenue from the Special Tax levy equals the Annual Costs.
  - Step 4: If the Annual Costs are greater than the amount calculated in Step 1, increase Proportionately the Maximum Annual Special Tax levy for each Final Use Small Lot Parcel until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Final Use Small Lot Parcels, if needed to fund Annual Costs.
  - Step 5: If the Annual Costs are greater than the amount calculated in Step 1 and Step 4, increase Proportionately the Maximum Annual Special Tax levy for each Small Lot Tentative Map Parcel until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Small Lot Tentative Map Parcels, if needed to fund Annual Costs.
  - Step 6: If the Annual Costs are greater than the amount calculated in Step 1, Step 4, and Step 5, increase Proportionately the Maximum Annual Special Tax levy for each Large Lot Parcel until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Large Lot Parcels, if needed to fund Annual Costs.
  - Step 7: If the Annual Costs are greater than the amount calculated in Step 1, Step 4, Step 5, and Step 6, increase Proportionately the Maximum Annual Special Tax levy for each Undeveloped Parcel until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Undeveloped Parcels, if needed to fund Annual Costs.
- c. Levy on each Taxable Parcel the amount calculated above.
- d. Prepare the Tax Collection Schedule and, unless an alternative method of collection has been selected pursuant to **Section 8**, send it to the County Auditor requesting that it be placed on the general, secured property tax roll for the Fiscal Year. The Tax Collection Schedule will not be sent later than the date required by the County Auditor for such inclusion.

The Administrator will make every effort to calculate the Special Tax correctly for each Parcel. It will be the burden of the taxpayer to correct any errors in determining which Parcels are subject to the tax and their Special Tax assignments.

## **7. Interpretation, Application, and Appeal of Special Tax Formula and Procedures**

Any taxpayer who feels the amount of the Special Tax assigned to a Parcel is in error may file a notice with the Finance Director appealing the levy of the Special Tax. The Finance Director then 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 (Maintenance 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]
<b>Tax Zone A</b>							
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	-	\$228.60	\$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	-	-	-	-
<b>Tax Zone A Totals</b>			<b>282.95</b>	<b>1,219</b>			<b>\$393,114</b>

[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 (Maintenance Services)  
Maximum Annual Special Taxes by Tax Category  
for the Base Year 2018-19 - Tax Zone A**

<b>Expected Land Uses (Tax Category)</b>	<b>Maximum Annual Special Tax per Unit/Acre [1]</b>
<b>Residential Uses</b>	<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
<b>Nonresidential Uses</b>	<i>per Acre</i>
Mixed Use (MU)	\$1,182
Business Professional (BP)	\$1,182
Community Commercial (CC)	\$1,182
<b>Undeveloped Property</b>	\$2,052

[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**

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

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The authorized services to be funded from the levy and collection of annual special taxes shall consist of those items set forth below, in addition to the costs associated with collecting and administering the special taxes and annual administering the CFD. The authorized services to be funded for the Sierra Vista Specific Plan Community Facilities District (CFD) No. 2 (Public Services) include these:

1. Open Space improvement, operations and management, monitoring, maintenance (including, but not limited to, general maintenance, signage, benches, striping, City owned fence maintenance, trash and debris collection, and bike trails and their appurtenances [drainage culverts or pipes from adjacent subdivisions] within open space), creation and maintenance of fire breaks, Permits, Vandalism/Graffiti, Flood Conveyance (Vegetation/tree removals), Beaver dam removals, Outfall/drainage swale maintenance, Erosion control/bank stabilization, Native planting/replanting, Pre and post emergent, environmental mitigation monitoring, and the annual review thereof, as required by the Mitigation Monitoring Plan related to the Environmental Impact Report, maintenance activities as required by the 404 permit and Open Space Overarching Maintenance & Management Plan and repair and replacement of facilities within open space areas in the Project Area.
2. The maintenance of on-site landscape corridors and paseos designed to serve the Project Area, including, but not limited to, general maintenance, masonry walls, accent lighting, water and utility costs.
3. The maintenance of medians, entries, and entry monumentation.
4. The performance of leaf pick-up and street sweeping along the following roads:
  - Fiddymment Road (west side only)
  - Baseline Road (north and south)
  - Market Street
  - Santucci Boulevard
  - Vista Grande Boulevard
  - Westbrook Boulevard
  - Federico Drive
  - Upland Drive

- Pleasant Grove Boulevard (south)
5. Neighborhood Park maintenance, and repair and replacement.
  6. Storm water management, water quality structural controls, including, but not limited to, drainage swales constructed between storm drain facilities and receiving waters, and maintenance of flood control facilities including, but not limited to, detention basins and created wetlands.
  7. Bus Transfer Station, bus shelters, bus stops and any park and ride lots as well as bus signs.
  8. Miscellaneous costs related to any of the items described above, including but not limited to planning, engineering, GIS, legal, and city and county administration costs.
  9. The levy of special taxes to accumulate sinking funds for anticipated future repairs or replacement costs of landscape corridors, irrigation facilities, medians, entries and entry monumentation, lighting, neighborhood parks, storm water management and other facilities maintained by the CFD as determined by the Administrator.

## EXHIBIT C

### CITY OF ROSEVILLE Sierra Vista Community Facilities CFD No. 2 (Public Services)

<u>Name(s) of Property Owners</u>	<u>Assessor Parcel Number(s)</u>
JOHN MOURIER CONSTRUCTION INC	498-010-022-000
MOURIER INVESTMENTS LLC	498-010-023-000
MOURIER INVESTMENTS LLC	498-010-024-000
JOHN MOURIER CONSTRUCTION INC	498-010-025-000
MOURIER INVESTMENTS LLC	498-010-026-000
JOHN MOURIER CONSTRUCTION INC	498-010-027-000
JOHN MOURIER CONSTRUCTION INC	498-010-028-000
JOHN MOURIER CONSTRUCTION INC	498-010-029-000
JOHN MOURIER CONSTRUCTION INC	498-010-030-000
JOHN MOURIER CONSTRUCTION INC	498-010-031-000
MOURIER INVESTMENTS LLC	498-010-032-000
MOURIER INVESTMENTS LLC	498-010-033-000
MOURIER INVESTMENTS LLC	498-010-034-000
MOURIER INVESTMENTS LLC	498-010-035-000
JOHN MOURIER CONSTRUCTION INC	498-010-036-000
JOHN MOURIER CONSTRUCTION INC	498-010-037-000
JOHN MOURIER CONSTRUCTION INC	498-010-038-000
MOURIER INVESTMENTS LLC	498-010-039-000
JOHN MOURIER CONSTRUCTION INC	498-010-040-000
MOURIER INVESTMENTS LLC	498-010-041-000
JOHN MOURIER CONSTRUCTION INC	498-010-042-000
JOHN MOURIER CONSTRUCTION INC	498-010-043-000
JOHN MOURIER CONSTRUCTION INC	498-010-044-000
JOHN MOURIER CONSTRUCTION INC	498-010-045-000
JOHN MOURIER CONSTRUCTION INC	498-010-046-000
MOURIER INVESTMENTS LLC	498-010-047-000