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Council Communication  
February 21, 2003

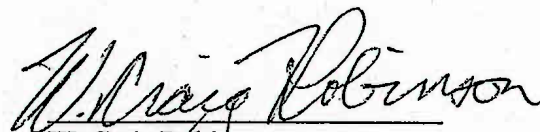
- Ordinance of the City Council of the City of Roseville Levying a Special Tax within Stone Point Community Facilities District No. 2 (Services District) - This Ordinance adopts the special tax on all taxable parcels within Stone Point Community Facilities District No. 2 (Services District) for the 2002-03 tax year and subsequent years of the authority to levy this special tax.

Respectfully submitted:

  
\_\_\_\_\_  
Rebecca A. Santini,  
Financial Analyst

Approved:

  
\_\_\_\_\_  
Russell C. Branson  
Finance Director/Treasurer

  
\_\_\_\_\_  
W. Craig Robinson  
City Manager

RESOLUTION NO. 03-95

RESOLUTION OF FORMATION OF COMMUNITY FACILITIES DISTRICT  
AND TO LEVY A SPECIAL TAX IN  
STONE POINT COMMUNITY FACILITIES DISTRICT NO. 2 (SERVICES DISTRICT)

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

1. Reference is made to Resolutions No. 03-32 (A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROSEVILLE APPROVING BOUNDARY MAP OF STONE POINT COMMUNITY FACILITIES DISTRICT NO. 2 (SERVICES DISTRICT)) and No. 03-33 (A RESOLUTION OF INTENTION OF THE CITY COUNCIL OF THE CITY OF ROSEVILLE TO FORM COMMUNITY FACILITIES DISTRICT AND LEVY A SPECIAL TAX IN STONE POINT COMMUNITY FACILITIES DISTRICT NO. 2 (SERVICES DISTRICT)) of this City Council adopted January 22, 2003 for the preliminary scope of the project contemplated by these proceedings.

2. This City Council set the public hearing to this date and has conducted the public hearing set by Resolution No. 03-32 (A RESOLUTION OF INTENTION OF THE CITY COUNCIL OF THE CITY OF ROSEVILLE TO FORM COMMUNITY FACILITIES DISTRICT AND LEVY A SPECIAL TAX IN STONE POINT COMMUNITY FACILITIES DISTRICT NO. 2 (SERVICES DISTRICT)), 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 "Stone Point Community Facilities District No. 2 (Services District), City of Roseville, Placer County, California" (the "District").

5. The types of services proposed to be provided within the District are set forth on Exhibit A attached to this Resolution.

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 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. 03-32 adopted January 22, 2003, which map has been ordered in such Resolution to be filed for record in the Office of the County Recorder of the County of Placer for placement in the Maps of Assessment and Community Facilities Districts.

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 2002-2003 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 substantially as follows:

After levy by the City Council, whether pursuant to authorizing ordinance or annual resolution, the City Director of Finance shall prepare and send to the property owners by first class U.S. Mail, at their addresses as shown on the last equalized assessment roll, a tax bill which shall specify the amount due, give instructions for payment to the City Director of Finance, state (as is hereby authorized and provided) that the first installment of the special tax (50% of the annual special tax shall be payable in each installment) shall be delinquent if not received by the City Director of Finance by the close of business on the next succeeding December 10, and the second installment shall be delinquent if not paid by the City Director of Finance by the close of business on the next succeeding April 10, shall specify (as is hereby authorized and provided) that all delinquencies shall incur an immediate 10% penalty, and an additional 1% 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 District as set forth in the rate and method of apportionment of the special tax attached as Exhibit B to this Resolution.

12. Based upon the Certificate of Counsel heretofore filed with this City Council, the qualified electors for the election to be held in these proceedings shall be the landowners owning land within the District. The City Council will conduct the election by mailed ballot and hereby designates the City Clerk as the official to conduct the mailed-ballot election.

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.

\* \* \* \* \*

I hereby certify that the foregoing resolution was duly and regularly adopted by the City Council of the City of Roseville, California, at a regularly scheduled meeting thereof, held on the 5th day of March, 2003 by the following vote of the City Council:

AYES: Councilmembers

NOES: Councilmembers

ABSTAIN: Councilmembers

ABSENT: Councilmembers

\_\_\_\_\_  
Mayor

ATTEST:

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

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

## EXHIBIT A

Stone Point  
Community Facilities District No. 2  
Services District  
City of Roseville, California

### LIST OF AUTHORIZED SERVICES

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The Maintenance Obligations to be financed, in whole or in part, by Stone Point CFD No. 2 shall consist of the following:

1. maintenance of Watershed Open Space Parcel 19, including, but not limited to, maintenance of fire breaks and fire safety measures and repair and/or replacement of any and all improvements located within or serving Parcel 19;
2. maintenance of Park Parcel 15, including, but not limited to, maintenance of turf, landscaping and irrigation and repair and/or replacement of any and all improvements located within or serving Parcel 15;
3. maintenance of all public pedestrian or bicycle pathways (and appurtenances) which connect to the existing bike trail located in Watershed Open Space Parcel 19 or to the future bike trail within Park Parcel 15, to the extent that such pathways are not otherwise maintained by the City of Roseville;
4. maintenance of the project entries and entry medians located at the intersections of Stone Point Drive with North Sunrise Avenue and Rocky Ridge Drive, including, but not limited to, maintenance of turf, landscaping and irrigation and repair and/or replacement of any and all improvements (including entry features and monumentation) located within or serving the project entries;
5. implementation and monitoring of compliance with the 404 Permit issued by the U.S. Army Corps of Engineers, including, but not limited to, contracting for the services of a qualified consulting wetlands specialist to oversee and supervise such implementation and monitoring;
6. performance and management of the environmental mitigation monitoring, including the annual review thereof, as required pursuant to the Stone Point Mitigation Monitoring Plan;
7. maintenance of the common fire protection systems on site (including the fire control valves, fire hydrant system, fire pumps and fire access roads), to the extent that such systems are not otherwise maintained by the City of Roseville; and
8. general City of Roseville and Placer County administrative costs including park staff contract administration services; City costs associated with the setting, levy and collection of the Special Taxes; other contingency costs as required by City; and administrative costs charged by the County.

## EXHIBIT B

### CITY OF ROSEVILLE

#### STONE POINT COMMUNITY FACILITIES DISTRICT NO. 2 (Services District)

#### RATE AND METHOD OF APPORTIONMENT

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### 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 Stone Point 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 Tax Escalation Factor" means an increase in the Maximum Special Tax Rate following the Base Year in an amount not to exceed 4% annually.

"Base Year" means Fiscal Year ending June 30, 2003.

"CFD" means the Stone Point 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.

**"Final Large-Lot Subdivision Map"** means a recorded map delineated Parcels by land use and providing the ability to transfer ownership of the delineated Parcels.

**"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.

**"Master Plan Parcels"** means the planned Parcels by land use in Stone Point. The original parcels are all Master Plan Parcels at the formation of the CFD as detailed on Attachment 1.

**"Maximum Special Tax"** means the greatest amount of Special Tax that can be levied against a Parcel in a given Fiscal Year. The Maximum Special Tax at the formation of the CFD is shown in Attachment 1.

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

**"Original Parcel"** means a large-lot Parcel delineated by the Final Large-Lot Subdivision Map as it existed at the time of the adoption of the Resolution of Formation by the Council, as shown on Map 1.

**"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, or is intended to be, (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.

**"Stone Point"** means the Stone Point master planned development located in the Northeast Roseville Specific Plan.

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

**"Subdivision"** means a group of Successor Parcels created from an Original Parcel through the Subdivision Map Act process.

**"Successor Parcel"** means a group of Successor Parcels created by Subdivision, lot line adjustment, or parcel map from an Original 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 a Parcel not subject to the Special Tax. Tax-Exempt Parcels include Public Parcels identified at the formation of the CFD or created by Subdivision of an Original or Successor Parcel (where all of the taxes from the previous Original or Successor Parcel have been assigned to the Taxable Parcels). A Taxable Parcel acquired by a public agency after formation of the CFD will not be classified as a Tax-Exempt Parcel.

### **3. DETERMINATION OF PARCELS SUBJECT TO SPECIAL TAX**

The Finance Director shall prepare a list of the Parcels 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.

### **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 Maximum Special Tax for the CFD is \$607 per Acre for the Base Year. These Maximum Special Taxes will be escalated in accordance with the Annual Tax Escalation Factor in each year following the Base Year.

By August 1 of each Fiscal Year, using the Definitions from Section 2, the Finance Director shall assign the Maximum Special Taxes to each Taxable Parcel as follows:

1. Original Parcels – The Maximum Special Tax for an Original Parcel shall be determined by multiplying the Maximum Special Tax per acre by the number of acres allocated to the Original Parcel or as otherwise designated by the City.
2. Successor Parcels – The Maximum Special Tax for each Successor Parcel is equivalent to the number of acres times the Maximum Special Tax.
3. Conversion of a Tax-Exempt Parcel to a Taxable Parcel – if a Public Parcel is not needed for public use and is converted to private use, it shall become subject to the Special Tax.

4. Taxable Parcels Acquired by a Public Agency - A Taxable Parcel that is acquired by a public agency after the CFD is formed will remain subject to the applicable Special Tax unless the Special Tax obligation is satisfied pursuant to Section 53317.5 of Government Code. An exception to this may be made if the public ownership and use of a Tax Exempt Parcel is transferred to a Taxable Parcel of comparable acreage and the private ownership and use of the Taxable Parcel is transferred to the Tax Exempt Parcel. Where such a trading of ownership and uses occurs, the previously Tax-Exempt Parcel 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 CFD Revenue.

## 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.
2. Determine the Special Tax levy for each parcel as follows:
  - Step 1: Calculate the Maximum Special Tax Revenue from Taxable Parcels.
  - Step 2: Compare the Annual Costs 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.
3. 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 Stone Point 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 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 interpret 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 also 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.

**Attachment 1**  
**Stone Point CFD No. 2 (Services)**  
**Maximum Special Tax by Original Parcel**

Original Parcel [1] (Master Plan Parcel)	Acres	Maximum Special Tax per Acre	Maximum Special Tax Revenue
<b>Taxable Parcels</b>			
1	1.20	\$607	\$728
2	10.11	\$607	\$6,137
3	7.92	\$607	\$4,807
4	3.19	\$607	\$1,936
5	1.78	\$607	\$1,080
6	11.54	\$607	\$7,005
7	12.63	\$607	\$7,666
8	1.36	\$607	\$826
9	1.16	\$607	\$704
10	1.85	\$607	\$1,123
11	7.31	\$607	\$4,437
12	7.80	\$607	\$4,735
13	7.60	\$607	\$4,613
14	7.75	\$607	\$4,704
16	7.32	\$607	\$4,443
17	5.83	\$607	\$3,539
18	2.12	\$607	\$1,287
<b>Total Taxable Parcels</b>	<b>98.47</b>		<b>\$59,771</b>
<b>Tax Exempt Parcels</b>			
15	1.98	N/A	N/A
19	25.93	N/A	N/A
ROW - A & B	3.40	N/A	N/A
<b>Total</b>	<b>129.78</b>		

*"attachment1"*

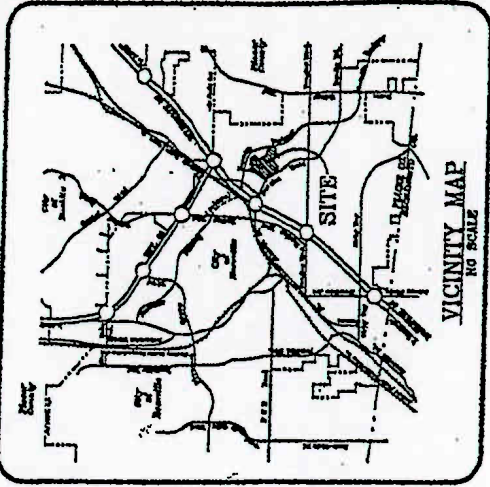
*11542 CFD 2 Costs 3.xls*

[1] All Taxable Parcels were included in Assessor's Parcel 048-460-007 at the time of CFD formation.

BOOK OF COMMUNITY FACILITIES, PAGE

CURVE NO.	RADIUS	DELTA	LENGTH	CHORD BEARING	CHORD LENGTH
C1	1024.00	054°19'	24.55	N77°51'30"W	24.55
C2	2398.15	032°13'	145.64	N107°05'30"W	145.64
C3	62.00	032°10'07"	82.26	N107°05'30"W	82.26
C4	840.00	051°52'59"	89.45	N68°28'57"E	89.45
C5	63.00	030°00'38"	87.40	N53°11'15"E	87.40

LINE NO.	BEARING	LENGTH
L1	N108°08'56"E	48.06



I HEREBY CERTIFY THAT THIS MAP WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF ROSEVILLE AT A REGULAR MEETING THEREOF, HELD ON THE DAY OF \_\_\_\_\_, 2002, BY ITS RESOLUTION NUMBER \_\_\_\_\_.

GAROLYN PARRINSON, CITY CLERK  
CITY OF ROSEVILLE  
PLACER COUNTY, CALIFORNIA

FILED THIS DAY OF \_\_\_\_\_, 2002, AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M. IN BOOK \_\_\_\_\_ OF MAPS AND INSTRUMENTS AND COMMUNITY FACILITIES DISTRICT RECORDS IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF PLACER, STATE OF CALIFORNIA.

COUNTY RECORDER  
COUNTY OF PLACER

**BOUNDARY MAP  
STONE POINT  
COMMUNITY FACILITIES DISTRICT No.2  
SERVICES DISTRICT  
CITY OF ROSEVILLE  
PLACER COUNTY, CALIFORNIA**

A PORTION OF SECTION 16  
TOWNSHIP 10 NORTH, RANGE 7 EAST, M.D.M.  
OCTOBER 1, 2002

**MACKAY & SOMERS**  
CIVIL ENGINEERS  
ROSEVILLE, CALIFORNIA (916) 782-1118

