

CITY COUNCIL OF THE CITY OF ROSEVILLE

RESOLUTION NO. 05-324

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

WHEREAS, on June 1, 2005, this Council adopted Resolution No 05-268 "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. 4 (PUBLIC SERVICES)" (the "Resolution of Intention") with respect to STONE POINT COMMUNITY FACILITIES DISTRICT NO. 4 (PUBLIC SERVICES) (the "CFD") of the City pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"); and

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

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

WHEREAS, this Council noticed a public hearing to be held on July 6, 2005, all pursuant to the Act and the Resolution of Intention relating to the proposed formation of the CFD; and

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

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

WHEREAS, written protests with respect to the formation of the CFD, the furnishing of specified types of Services and the rate and method of apportionment of the special taxes have not been filed with the City Clerk by fifty percent or more of the registered voters residing within the territory of the CFD or property owners of one-half or more of the area of land within the CFD and not exempt from the proposed special tax; and

WHEREAS, the special tax proposed to be levied in the CFD to pay for the proposed Services to be provided therein has not been eliminated by protest by fifty percent or more of the registered voters residing within the territory of the CFD or the owners of one-half or more of the area of land within the CFD and not exempt from the special tax;

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

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

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

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

Section 4. Boundaries of CFD. The boundaries of the CFD, are as set forth in the map of the CFD heretofore recorded in the Placer County Recorder's Office on July 11, 2005, 2005, in Book 3 at Page 54 of Maps of Assessment and Community Facilities Districts.

Section 5. Description of Services. The type of public services proposed to be financed by the CFD and pursuant to the Act shall consist of those items listed as Services (the "Services") in Exhibit B hereto and by this reference incorporated herein.

Section 6. Special Tax.

a. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax (the "Special Tax") sufficient to pay the costs thereof, secured by the recordation of a continuing lien against all non-exempt real property in the CFD, is intended to be levied annually within the CFD, and collected in the same manner as ordinary *ad valorem* property taxes or in such other manner as may be prescribed by this Council.

b. The proposed rate and method of apportionment of the Special Tax among the parcels of real property within the CFD, in sufficient detail to allow each landowner within the proposed CFD to estimate the maximum amount such owner will have to pay, are shown in Exhibit A attached hereto and by this reference incorporated herein.

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

Section 8. Responsible Official. The office of the Administrative Services Director of the City of Roseville, 311 Vernon Street, Roseville, California 95678 (916-774-5319) is designated as the office responsible for preparing annually a current roll of special tax levy

obligations by assessor's parcel number, estimating future Special Tax levies and for establishing procedures to promptly respond to inquiries regarding estimates of future Special Tax levies. The City may contract with private consultants to provide this service in lieu of the Director of Finance.

Section 9. Tax Lien. The Special Tax will be collected and enforced as a separate line item on the regular property tax bill. However, this City Council reserves the right, under Section 53340, to utilize any method of collecting the Special Tax which it shall, from time to time, determine to be in the best interests of the City, including, but not limited to, direct billing by the City to the property owners and supplemental billing. In particular, the City may bill the 2005-05 Special Taxes directly, and not post those taxes to the regular, secured property tax roll. The procedure for collection in any case when the City chooses to collect the Special Tax through direct billing shall be as follows:

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

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

Section 10. Appropriations Limit. In accordance with Section 53325.7 of the Act, the annual appropriations limit of the District, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, is hereby preliminarily established at \$250,000, subject to changes in the cost of living, and this annual appropriations limit shall be submitted to the voters of the District as hereafter provided. The proposition establishing the appropriations limit shall become effective if approved by the qualified electors voting thereon and shall be adjusted in accordance with the applicable provisions of Section 53325.7 of the Act.

Section 11. Election. Pursuant to the provisions of the Act, the proposition of the levy of the Special Tax and the proposition of the establishment of the appropriations limit specified above shall be submitted to the qualified electors of the CFD at an election the time, place and conditions of which election shall be as specified by a separate resolution of this Council. The

qualified electors for the election to be held in these proceedings shall be the landowners owning land within the District. The City Council will conduct the election by mailed ballot and hereby designates the City Clerk as the official to conduct the mailed-ballot election.

Section 12. Prior Proceedings Valid. This City Council now finds and determines that all proceedings up to and including the adoption of this Resolution were and are valid and in conformity with the requirements of the Act. This determination and finding is final and conclusive in accordance with Government Code Section 53325.1.

Section 13. Effectiveness. This Resolution shall take effect from and after its adoption.

* * * * *

I hereby certify that the foregoing Resolution was duly adopted by the City Council of the City of Roseville, California, at a regularly scheduled meeting thereof, held on the 6th day of July, 2005, by the following vote of the City Council:


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

None



Mayor

ATTEST:



City Clerk of the City of Roseville

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

2005 07 24
02:11

EXHIBIT A

CITY OF ROSEVILLE
STONE POINT
COMMUNITY FACILITIES DISTRICT NO. 4

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

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. 4 (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 of the City of Roseville.

"**Annual Costs**" means for each Fiscal Year for the CFD, the total of 1) the estimated cost of authorized services; 2) Administrative Expenses and County fees; 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 the Fiscal Year ending June 30, 2005.

"**Buildable Lot**" means an individual lot within a Final Map for which a building permit may be issued without further subdivision of such lot.

"**CFD**" means the Stone Point Community Facilities District No. 3 of the City of Roseville.

"**CFD Formation**" means the date on which the Resolution of Formation to form CFD No. 4 was adopted by the City Council.

"**City**" means the City of Roseville, California.

Point of ...

“Council” means the City Council of the City of Roseville acting as the legislative body for the CFD under the Act.

“County” means the County of Placer, California.

“County Assessor’s Parcel” means the parcel number as recorded by the County Assessor on the equalized tax roll.

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

“Final Map” means a final map, or portion thereof, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) that creates Buildable Lots. The term “Final Map” shall not include any Final Large-Lot Subdivision Map, County Assessor’s Parcel map, or subdivision map or portion thereof, that does not create Buildable Lots, including County Assessor’s Parcels that are designated as remainder 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 Parcel” means the planned Parcels by land use in Stone Point. The Original Parcels shown in **Attachment 1** and **Map 1** were all Master Plan Parcels as of CFD Formation.

“Maximum Special Tax” means the greatest amount of Special Tax that can be levied against a Taxable Parcel in any Fiscal Year. Each time a Taxable Parcel is subdivided, the Maximum Special Tax will be reassigned to the Successor Parcels. The Maximum Special Tax for each Original Parcel as of CFD Formation 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 Master Plan Parcel shown in the Final Large-Lot Subdivision Map as it existed as of CFD Formation, 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 the California law, including public streets; schools; parks; and public drainage ways, public landscaping, greenbelts, and public open space. These Public Parcels—so identified as of CFD Formation—are exempt from the levy of Special Taxes.

“Single Family Attached Lot” means, in any Fiscal Year, a Successor Parcel for which a building permit was issued or may be issued for construction of a residential structure consisting of two or more residential units that share common walls and are offered as for-sale units, including such residential structures that meet the statutory definition of a condominium contained in Civil Code Section 1351.

“Single Family Detached Lot” means, in any Fiscal Year, a Successor Parcel for which a building permit was issued or may be issued for construction of a residential unit that does not share a common wall with another unit.

“Special Tax(es)” means any tax levy under the Act in the CFD.

“Stone Point” means the Stone Point master planned development located in the Northeast Roseville Specific Plan Area.

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

“Successor Parcel” means a Parcel 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 any Parcel not subject to the Special Tax. Tax-Exempt Parcels include Public Parcels identified as of CFD Formation 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 Parcel). 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

By August 1 of each Fiscal Year, using the definitions from Section 2 and the Maximum Special Taxes from **Attachment 1**, the Finance Director shall assign the Maximum Special Taxes to Parcels as follows:

- 5.1. Each Parcel to be classified as a Tax Exempt Parcel or a Taxable Parcel;
- 5.2. Each Taxable Parcel to be classified as an Original Parcel or a Successor Parcel.

The assignment of the Maximum Special Tax to Taxable Parcels is as follows:

5.2.a. Original Parcel – The Maximum Special Tax for each Original Parcel is as shown in **Attachment 1**.

5.2.b. Successor Parcel – The Maximum Special Tax for each Successor Parcel is determined as follows:

5.2.b.(i) *None of the Successor Parcels are Buildable Lots*

If, upon Subdivision of an Original Parcel or Successor Parcel, it is determined that none of the Successor Parcels are Buildable Lots, the following steps shall apply:

- Identify the Maximum Special Tax for the Original Parcel or Successor Parcel that was subdivided; then
- Calculate the percentage of the taxable Successor Parcel's square footage to the total square footage for all taxable Successor Parcels of the Original or Successor Parcel by dividing its square footage by the total square footage;

$$\left[\frac{\text{Square footage of Successor Parcel}}{\text{Square footage of all Successor Parcels from Original Parcel}} \right]$$

then,

- Multiply this percentage by the Maximum Special Tax assigned to the previous Original Parcel or Successor Parcel. The result of this calculation is the Maximum Special Tax.

5.2.b.(ii) *All of the Successor Parcels are Single Family Detached Lots*

If, upon Subdivision of an Original Parcel or Successor Parcel, it is determined that all of the Successor Parcels are Single Family Detached Lots, the following steps shall apply:

- Identify the Maximum Special Tax for the Original Parcel or Successor Parcel that was subdivided; then
- Divide the Maximum Special Tax by the number of Single Family Detached Lots created by the Subdivision to determine the Maximum Special Tax for each Single Family Detached Lot.

5.2.b.(iii) *All of the Successor Parcels are Single Family Attached Lots*

If, upon Subdivision of an Original Parcel or Successor Parcel, it is determined that all of the Successor Parcels are Single Family Attached Lots, the following steps shall apply:

- Identify the Maximum Special Tax for the Original Parcel or Successor Parcel that was subdivided; then
- Divide the Maximum Special Tax by the number of residential units expected to be built upon the Original Parcel or Successor Parcel that was subdivided to determine the Maximum Special Tax for each residential unit.
- If more than one residential unit is expected on any of the Successor Parcels, multiply the Maximum Special Tax per residential unit by the number of residential units that will be built on the Successor Parcel to determine the Maximum Special Tax for the Successor Parcel. For example, if two units share a common Assessor's Parcel number (i.e., a "duplex"), multiply the Maximum Special Tax per residential unit by two and assign the product as the Maximum Special Tax for the Successor Parcel.

5.2.b.(iv) *Some Successor Parcels are Buildable Lots, Others are Not*

If a Final Map records creating Buildable Lots within only a portion of an Original or Successor Parcel, the following steps shall apply:

- Identify the Maximum Special Tax for the Original Parcel or Successor Parcel that was subdivided; then
- Calculate the percentage of the taxable Successor Parcel's square footage to the total square footage for all taxable Successor Parcels of the Original or Successor Parcel by dividing its square footage by the total square footage;

$$\left[\frac{\text{Square footage of Successor Parcel}}{\text{Square footage of all Successor Parcels from Original Parcel}} \right]$$

then,

- Multiply this percentage by the Maximum Special Tax assigned to the previous Original Parcel or Successor Parcel to assign a portion of the Maximum Special Tax to each Successor Parcel; then
- Combine the Maximum Special Tax for all Successor Parcels that are Single Family Detached Lots; then divide by the number of Single Family Detached Lots created by the Subdivision to determine an equal Maximum Special Tax for each Single Family Detached Lot; then
- Combine the Maximum Special Tax for all Successor Parcels that are Single Family Attached Lots; then divide by the expected number of residential units that will be built on all of the each Single Family Attached Lots combined to determine an equal Maximum Special Tax for each residential unit that will be built on the Single Family Attached Lots; then
- If more than one residential unit is expected on any of the Successor Parcels, multiply the Maximum Special Tax per residential unit by the number of residential units that will be built on the Successor Parcel to determine the Maximum Special Tax for the Successor Parcel. For example, if two units share a common Assessor's Parcel number (i.e., a "duplex"), multiply the Maximum Special Tax per residential unit by two and assign the product as the Maximum Special Tax for the Successor Parcel.

5.2.c. Conversion of a Tax-Exempt Parcel to a Taxable Parcel – If a parcel designated as a Public Parcel is not needed for public use and is converted to a private use, it shall become subject to the Special Tax. The Maximum Special Tax for each such Parcel shall be set equal to the average Maximum Special Tax per acre for Parcels with similar land use designations, as determined by the Finance Director.

5.2.d. 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 the Government Code. An exception to this may be made if a Public Parcel within the CFD is relocated to a Taxable Parcel, the previously Tax-Exempt Parcel of comparable acreage becomes a Taxable Parcel, and the Maximum Special Tax from the previously Taxable Parcel is transferred to the

newly Taxable Parcel. This trading of Parcels will be permitted to the extent that there is not net loss in Maximum Special Tax Revenue.

6. **SETTING THE ANNUAL SPECIAL TAX LEVY**

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) Calculate the Special Tax for each Parcel as follows:
 - Step 1: Compute 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 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 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 for 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 remedy any portions of the Special Tax formula that require clarification.

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

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

8. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ad valorem property taxes; provided, however, that 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. 4
Maximum Special Tax by Original Parcel

Original Parcel [1]	Expected Land Use	Planned Residential Units	Estimated Acreage	Maximum Special Tax [2]
Taxable Parcels:				
8	HDR	126	6.63	\$17,598.15
9	HDR	99	5.17	\$13,827.11
11	MDR	106	9.16	\$14,804.79
12	MDR	90	7.80	\$12,570.10
13	MDR	70	6.12	\$9,776.75
14	MDR	84	7.28	<u>\$11,732.10</u>
				<u>\$80,309.00</u>

1. *Master Plan Parcels as of CFD Formation*
2. *The Maximum Special Tax assigned to each Original Parcel will remain the same regardless of the actual acreage or number of units within an Original Parcel or Successor Parcel.*

Revised 12/12/11

EXHIBIT B

STONE POINT
COMMUNITY FACILITIES DISTRICT NO. 4
(PUBLIC SERVICES)
CITY OF ROSEVILLE, PLACER COUNTY, CALIFORNIA

LIST OF AUTHORIZED SERVICES

The Public Services to be financed, in whole or in part, by Stone Point CFD No. 4 shall consist of the following:

- (a) Autumn leaf cleanup for collector and local streets within the CFD;
- (b) Maintenance of Neighborhood Park Parcel 10, the Miner's Ravine Overlook located within Stone Point Parcel 14, and the public pedestrian or bicycle pathways (and appurtenances) which provide public access to Park Parcel 10 and the Overlook (to the extent such maintenance is not already financed by Stone Point CFD No. 2);
- (c) Maintenance of neighborhood entry features within the CFD, public rights-of-way and ancillary landscaping within the CFD, and landscape corridors adjacent to those portions of Stone Point Drive and North Sunrise Boulevard that either are within or abut the CFD (including any fencing or sound walls located within the landscape corridors);
- (d) Maintenance of bus shelters, bus stops and bus signs within the CFD or public rights-of-way abutting the CFD;
- (e) Annual assessment for storm water management, in the initial amount of \$18 per dwelling unit, subject to four percent (4%) annual increases;
- (f) Maintenance of drainage facilities including, in particular, the CDS units serving the CFD properties (to the extent such maintenance is not otherwise performed by the City of Roseville);
- (g) Maintenance of the fire access road between Stone Point Parcels 11 and 12; and
- (h) 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.