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RESOLUTION NO. 99-356

**RESOLUTION OF FORMATION OF COMMUNITY FACILITIES DISTRICT
AND TO LEVY A SPECIAL TAX IN
STONERIDGE PARCEL 1 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. 99-252 and No. 99-253 of this City Council adopted July 7, 1999 for the preliminary scope of the project and financing contemplated by these proceedings.

2. This City Council has conducted the public hearing set by Resolution No. 99-356 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 "Stoneridge Parcel 1 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 the special tax obligation is prepaid and permanently satisfied and the special tax lien is canceled in accordance with law or until collection of the special tax by the legislative body of the City ceases. The rate and method of apportionment of the special tax is set forth in Exhibit B attached to this Resolution.

8. The boundaries of the District are shown on proposed boundary map on file with the City Clerk, which was approved by our Resolution No. 99-252 adopted July 7, 1999 and filed for record on _____, 1999 in the Office of the County Recorder of the County of Placer as Document No. _____ and in Book _____, at Page _____ of the Maps of Assessment and Community Facilities District.

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

10. The special tax will be collected and enforced as a separate line item on the regular property tax bill. However, this City Council reserves the right, under Section 53340, to utilize any method of collecting the special tax which it shall, from time to time, determine to be in the best interests of the City, including, but not limited to, direct billing by the City to the property owners and supplemental billing. In particular, the City may bill the 1999-2000 special taxes directly, and not post those taxes to the regular, secured property tax roll. The procedure for collection in any case when the City chooses to collect the special tax through direct billing shall be as follows:

After levy by the City Council, whether pursuant to authorizing ordinance or annual resolution, the City Director of Finance shall prepare and send to the property owners by first class U.S. Mail, at their addresses as shown on the last equalized assessment roll, a tax bill substantially in the form shown in Exhibit C, hereto, which shall specify the amount due, give instructions for payment to the City Director of Finance, state (as is hereby authorized and provided) that the first installment of the special tax (50% of the annual special tax shall be payable in each installment) shall be delinquent if not received by the City Director of Finance by the close of business on the next succeeding December 10, and the second installment shall be delinquent if not paid by the City Director of Finance by the close of business on the next succeeding April 10, shall specify (as is hereby authorized and provided) that all delinquencies shall incur an immediate 10% penalty, and an additional 1½% penalty on the first day of each month beginning with the next succeeding July 1, and shall specify (as is hereby authorized and provided) that delinquencies are subject to judicial foreclosure under the procedure set forth in §53356.1 and following of the Government Code.

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

11. This City Council hereby establishes the annual appropriations limit of the District at an amount equal to the maximum annual special tax for the 2000-2001 fiscal year.

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.


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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 18th day of August, 1999 by the following vote of the City Council:

AYES:	Councilmembers	Earl Rush, Dan Goodhall, Claudia Gamar, Randolph Graham, Harry Crabb
NOES:	Councilmembers	None
ABSTAIN:	Councilmembers	None
ABSENT:	Councilmembers	None



Mayor

ATTEST:

 ASSISTANT

City Clerk of the City of Roseville

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

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EXHIBIT A

CITY OF ROSEVILLE

STONERIDGE – Parcel 1 COMMUNITY FACILITIES DISTRICT NO. 2 SERVICES DISTRICT

LIST OF AUTHORIZED SERVICES

INCLUDED SERVICES

Services to be funded by the collection of Special Taxes in the Stoneridge—Parcel 1 Community Facilities District No. 2 Services District are listed below. Services are listed in priority order of funding. Special Tax revenues will be used to fund landscaping service costs for areas contiguous to the CFD boundaries as well as the overall maintenance services required for the Stoneridge Specific Plan. Revenues for services listed below pertain to services for the entire Stoneridge Specific Plan. Parcel 1 will pay its proportional share of the total annual maintenance cost for the entire Specific Plan. The balance of overall maintenance services will be collected from the remaining portion of the Stoneridge Specific Plan through the Stoneridge Community Facilities District No. 1 Service District being formed separately.

All street names used in identifying maintenance locations refer to the locations on the maps in the Stoneridge Specific Plan. Actual street names may change to reflect those approved on final maps.

- Maintenance of public parkways, landscape setbacks adjacent to residential subdivisions, and landscaped medians in and alongside Sierra College Boulevard, Roseville Parkway, and Secret Ravine Parkway including mowing, repair and replacement, and associated electric and water utility costs.
- Maintenance of streetscape corridors—including mowing, repair and replacement, and associated electric and water utility costs—along Scarborough Drive, Collector "A" (Alexandra Drive), and Collector "B" (Miner's Ravine Drive).
- Maintenance of public open space corridors to the extent allowed by, and fulfilling the requirements of, the U.S. Corp of Engineers 404 permit (e.g., litter collection and other non-obtrusive activities).
- Maintenance of bike paths in the open space corridors.
- Maintenance of ten (10) foot public landscape corridor associated with the water tank in Specific Plan Parcel 43.

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- Publicly-owned masonry soundwalls, enhanced wood fences, ornamental iron fences, and post-and-cable fences constructed in the public right-of-way as required by the Stoneridge Specific Plan.
- Maintenance of the following entry monuments located in public rights-of-way:
 - Entry to Parcel 46 at Empingham Way (2)
 - Entry to Parcel 46 at Willenhall Way (2)
 - Entry to Parcel 41 at Milstead Way (2)
 - Entry to parcel 41 at Carradale Drive (2)
 - Entry to Parcel 47 at Framfield Drive (1)
 - Entry to Parcel 49 at Framfield Drive (1)
 - Southeast corner of Alexandra Drive and Secret Ravine Parkway (1)
 - Southwest corner of Alexandra Drive and Secret Ravine Parkway (1)
 - Entry to Parcel 47 at Frensham Way (2)
 - Entry to Parcel 47 at Talgarth Way (2)
 - Entry to Parcel 22 at Frensham Way (2)
 - Entry to Parcel 39 at Tolkien Way (2)
 - Northwest corner of Miner's Ravine Drive and Sierra College Boulevard (1)
 - Entry to Parcel 51 (2)
 - Entry to Parcel 52 (2)
 - Entries to Parcel 57 (3)
 - Entries to Parcel 28(6)
 - Entries to Parcel 27 (2)
 - Entries to Parcel 30 (8)
- Interior Collectors and Village Entry Islands.
 - Parkside Way and Woodcreek Oaks (1)
 - North Park Drive and Woodcreek Oaks (1)
 - Horncastle and Woodcreek Oaks Blvd (2)
 - Blue Oaks Blvd and Prairie Woods Way (1)
 - Woodcreeks Oak Blvd and Painted Desert Way (1)
 - Woodcreek Oaks Blvd and Crimson Ridge Way (1)
 - Prairie Woods Way and Moondancer Circle (2)
 - Painted Desert Way and Crimson Ridge Way (1)
- Main Entry Monument at Secret Ravine Parkway and Sierra College Boulevard (2) and Secret Ravine Parkway and Roseville Parkway (2).
 - Electric costs, and maintenance
 - Vandalism and repair

GENERAL CITY COSTS

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

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

SINKING FUNDS

The Special Taxes may be collected and set-aside in designated sinking funds to be used by the City to fund future repairs to landscaping, entry monuments and features, walls and fences, and other services as determined by the City. Such sinking fund amounts shall be limited to the annual cost allocations listed in the CFD No. 1 hearing report for such facility services.

EXCLUDED SERVICES

Revenues from the Stoneridge CFD No. 1 Special Taxes will not be used to fund any of the following:

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

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EXHIBIT B

CITY OF ROSEVILLE

STONERIDGE – PARCEL 1 COMMUNITY FACILITIES DISTRICT NO. 2 SERVICES DISTRICT

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 Stoneridge – Parcel 1 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 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 replenish bond reserve funds and to pay for delinquencies in Special Taxes for the previous Fiscal Year or anticipated for the current 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.

"Annual Tax Revenues" means the amount of Special Taxes required each Fiscal Year to pay the Annual Costs.

"Base Year" means Fiscal Year ending June 30, 2000.

"CFD" means the Stoneridge – Parcel 1 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 number as recorded by the County Assessor on the equalized tax roll.

"Final Residential Lot" means a Residential Unit created by a Final Subdivision Map.

"Final Subdivision Map" means a recorded map designating the final Parcel splits for individual single-family residential 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.

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

"Maximum CFD Revenue" means the sum of the Maximum Special Tax for all of the Taxable Parcels in the CFD.

"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 drainage ways, 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.

"Residential Unit" means either a lot created by a Final Subdivision Map or a single-family unit as assigned by the City to the applicable Specific Plan Parcel or as otherwise assigned by the City.

"Special Tax(es)" means any tax levy under the Act in the CFD and as set forth in the definition of Annual Costs and Section 6 herein.

"Specific Plan Parcel" means a Parcel designated in the Stoneridge Specific Plan, or a remainder portion of such Parcel, assigned multiple Residential Units.

"Stoneridge" means the Stoneridge Specific Plan.

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"Stoneridge-Parcel 1" means "Parcel 1" of the Stoneridge Specific Plan at the formation of the CFD. The Specific Plan Parcel 1 is included in a portion of three County Assessor Parcels — 048-020-057, 048-020-061, and 048-020-079.

"Subdivision" means a group of Parcel created from a Specific Plan Parcel through the Subdivision Map Act process.

"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 Specific Plan 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 and their Special Tax assignments.

3. TERMINATION OF THE SPECIAL TAX

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

4. ASSIGNMENT OF MAXIMUM SPECIAL TAXES

The Maximum Special Tax for the CFD is **\$201 per Residential Unit**. The Maximum Special Tax 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) Specific Plan Parcels—The Maximum Special Tax for a Specific Plan Parcel shall be determined by multiplying the Maximum Special Tax per Residential Unit by the number of Residential Units assigned to the Specific Plan Parcel or as otherwise designated by the City.
- 2) Final Residential Lot—the Maximum Special Tax for each Final Residential Lot is equivalent to the number of Residential Units times the Maximum Special Tax per Residential Unit.
- 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 a 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. An exception to this may be made if a Public Parcel within the CFD is relocated to a Taxable Parcel, the previously Tax-Exempt Parcel of comparable acreage becomes a Taxable Parcel, and the Maximum Special Tax from the previously Taxable Parcel is transferred to the newly Taxable Parcel. This trading of Parcels will be permitted to the extent that there is no net loss in Maximum CFD Revenue.

6. SETTING THE ANNUAL SPECIAL TAX LEVY

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

- 1) Compute the Annual Costs using the definitions in Section 2.
- 1) Calculate the Special Tax for each Parcel as follows:
 - Step 1: Compute 100% of the Maximum Special Tax revenue for all 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 proportionately the Special Tax levy 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 the number of taxable units and calculate the Special Tax for each parcel. It shall be the burden of the taxpayer to correct any errors in the determination of the parcels subject to the tax and their Special Tax assignments.

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

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show the Maximum Special Tax on all Specific Plan Parcels and a brief description of the process of assigning the Maximum Special Tax each time a new Parcel was created.

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.

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EXHIBIT C

SPECIAL TAX BILL

COMMUNITY FACILITIES DISTRICT NO. 1 SERVICES DISTRICT
CITY OF ROSEVILLE
PLACER COUNTY, CALIFORNIA

To: _____

RE: PROPERTY AT _____ APN: _____

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

Reference is made to Paragraph 11 of the City of Roseville's Resolution of Formation of the above-referenced Community Facilities District, and the Notice of Special Tax Lien recorded in the Office of the County Recorder of Placer County on _____, 1999 under Recorder's Document Number _____ (copies of which are available from the Roseville City Clerk), which set forth the authority for this Special Tax.

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

THIS TAX IS NOW DUE AND PAYABLE

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

Director of Finance, City of Roseville
Stoneridge Parcel 1 Community Facilities District No. 2 Services District
311 Vernon Street
Roseville, CA 95678

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

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

Dated: _____

DIRECTOR OF FINANCE

KEEP THIS PORTION OF THE BILL FOR YOUR RECORDS

PLEASE RETURN THIS PORTION OF THE BILL WITH YOUR PAYMENT

First Installment

SPECIAL TAX BILL

COMMUNITY FACILITIES DISTRICT NO. 1 SERVICES DISTRICT
CITY OF ROSEVILLE
PLACER COUNTY, CALIFORNIA

To: _____

RE: PROPERTY AT _____ APN: _____

ANNUAL TAX: \$ _____

FIRST INSTALLMENT: \$ _____

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

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

Director of Finance, City of Roseville
Stoneridge Parcel 1 Community Facilities District No. 2 Services District
311 Vernon Street
Roseville, CA 95678

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

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

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PLEASE RETURN THIS PORTION OF THE BILL WITH YOUR PAYMENT

Second Installment

SPECIAL TAX BILL

COMMUNITY FACILITIES DISTRICT NO. 1 SERVICES DISTRICT
CITY OF ROSEVILLE
PLACER COUNTY, CALIFORNIA

To: _____

RE: PROPERTY AT _____ APN: _____

ANNUAL TAX: \$ _____

SECOND INSTALLMENT: \$ _____

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

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

Director of Finance, City of Roseville
Stoneridge Parcel 1 Community Facilities District No. 2 Services District
311 Vernon Street
Roseville, CA 95678

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

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

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