



PLACER, County Recorder

RYAN RONCO

DOC- 2019-0020272-00

CREDIT CARD

TUESDAY, APR 2, 2019 12:07 PM

MIC \$3.00 | AUT \$16.00 | SBS \$15.00

ERD \$1.00 | SB2 \$0.00 | REC \$24.00

ADD \$0.00

Ttl Pd \$59.00 Rcpt # 02766627

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**RECORDING REQUESTED BY AND  
WHEN RECORDED PLEASE RETURN TO:**

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

SPACE ABOVE THIS LINE FOR RECORDER'S USE

**AMENDED NOTICE OF SPECIAL TAX LIEN**

CITY OF ROSEVILLE  
WESTBROOK COMMUNITY FACILITIES DISTRICT NO. 2 (PUBLIC SERVICES)  
COUNTY OF PLACER, STATE OF CALIFORNIA

**AMENDMENT #3**

Pursuant to the requirements of Section 3117.5 of the Streets and Highways Code and the Mello-Roos Community Facilities Act of 1982, as amended, section 53311, *et. seq.*, of the California Government Code (the "Act"), the undersigned, City Clerk of the City of Roseville (the "City"), County of Placer, State of California, hereby gives notice that a lien to secure payment of a special tax which the City is authorized to levy, is hereby imposed on the property within the City's Westbrook Community Facilities District No. 2 (Public Services) (the "CFD").

The special tax secured by this lien is authorized to be levied within the CFD for the purpose of providing all or a portion of the public services described on Exhibit A to that certain Notice of Special Tax Lien, dated as of December 17, 2014 and heretofore recorded in the Office of the County Recorder of the County of Placer, State of California on December 19, 2014, as Document No. 2014-0091784-00 (the "Original Notice of Special Tax Lien"), which Original Notice of Special Tax Lien was amended with respect to certain parcels in the CFD pursuant to:

Amendment #1: the Amended Notice of Special Tax Lien (Amendment #1), heretofore recorded in the Office of the County Recorder of the County of Placer, State of California on May 3, 2016, as Document No. 2016-0032962-00,

Corrected Notice: the Amended Notice of Special Tax Lien (Corrected Notice), heretofore recorded in the Office of County Recorder of the County of Placer, State of California on August 12, 2016, as Document No. 2016-0066555-00, and

Amendment #2: the Amended Notice of Special Tax Lien (Amendment #2), heretofore recorded in the Office of County Recorder of the County of Placer, State of California on March 23, 2018, as Document No. 2018-0019675-00.

This Amended Notice of Special Tax Lien (Amendment #3) is being recorded to replace, in its entirety, the "Amended Rate, Method of Apportionment, and Manner of Collection of Special Tax" previously recorded as part of Amendment #2 (the "Second Amended RMA"), with

the "Amended Rate, Method of Apportionment, and Manner of Collection of Special Tax," attached hereto as **EXHIBIT A** and incorporated herein by reference, which has been approved and accepted by the City in accordance with the requirements of the Second Amended RMA and the Act. The change was made with reference to the special tax applicable to the parcels set forth on **EXHIBIT B** attached hereto and incorporated herein by reference.

Except as amended and supplemented by the "Amended Rate, Method of Apportionment, and Manner of Collection of Special Tax," attached hereto as **EXHIBIT A**, the Original Notice of Special Tax Lien shall remain in full force and effect. The special tax described in this Amended Notice of Special Tax Lien (Amendment #3), as amended by the "Amended Rate, Method of Apportionment, and Manner of Collection of Special Tax," attached hereto as **EXHIBIT A**, is authorized to be levied within the CFD, 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 recording of this amended notice in the Office of the County Recorder of the County of Placer shall in no way alter or affect the obligation to pay the special tax levy or the lien upon all nonexempt real property within the CFD established in accordance with Section 3115.5 of the Streets and Highways Code of California.

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: April 1, 2019.


By:   
Sonia Orozco,  
City Clerk of the City of Roseville

EXHIBIT A - Amended Rate, Method of Apportionment,  
and Manner of Collection of Special Tax  
EXHIBIT B - List of Parcels Affected

# EXHIBIT A

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

AMENDED 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 the Westbrook Community Facilities District No. 2 (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 a County 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"** means 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 the Finance Director of the City, or his or her designee.

**"Affordable Unit"** means a Unit built on a Parcel of Single-Family Parcel for which an Affordable Housing Agreement has been entered into for the property designating the Unit as affordable. The City Manager, or its 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 Lots 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 Special Tax for Parcels pursuant to **Section 4**.

**"Annual Costs"** means for each Fiscal Year, the total of (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 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 recorded by the County Assessor on the equalized tax roll.

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

**"Base Year"** means the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

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

**"CFD"** means the Westbrook Community Facilities District No. 2 (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 of Roseville acting for the CFD under the Act.

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

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

**"Developed Parcel"** means any Taxable Parcel with a Building Permit issued for residential or nonresidential uses.

**"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 Single-Family Parcel, Multifamily Residential Use Parcel, and Nonresidential Use Parcel.

**"Expected Large Lot Parcel"** means the Large Lot Parcels shown in **Map 1**, as may be amended from time to time pursuant to the provisions of this RMA.

**"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 residential Parcels.

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

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

**"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.

**"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.

**"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.

**"Multifamily"** or **"Multifamily Residential Use"** means any Parcel or Development Project designated or developed for more than one residential dwelling unit per parcel. Such uses may consist of apartments, condominiums, townhomes, time-share units, row houses, duplexes, or triplexes.

**"Nonresidential Use"** means a Taxable Parcel with land uses other than Residential Uses.

**"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 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 Parcel that is created as the result of the recordation of a Large Lot Parcel Map or Final Small Lot Subdivision Map, which results in a Parcel within the boundaries of a Large Lot Parcel (defined in **Map 1**), that has not been mapped for final development approval. Such a Remainder Parcel may contain taxable and tax-exempt uses, such as Residential Uses, and Public Parcels, such as school or 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, Multifamily Residential Uses, or apartments.

**"RMA"** means the Rate and Method of Apportionment of the 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 made 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 Developed Parcel.

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

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

**"Tax Category"** means the categories of taxable land uses shown in **Attachment 1**.

**"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 Annual Special Tax for the previous Fiscal Year will be increased to provide sufficient services for the current Fiscal Year.

**"Taxable Acreage"** means that area of a Parcel that is 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 **Map 1**, contains both taxable and tax-exempt uses, such as a school or park site.

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

**"Tax-Exempt Parcel"** means a Parcel not subject to the annual Special Tax. Tax-Exempt Parcels include Public Parcels.

Certain privately owned Parcels also may be exempt from the levy of Annual Special Taxes including common areas owned by homeowner's 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, Small Lot Tentative Map Parcel, or a Large Lot Parcel.

**"Unit"** means (a) for Single-Family Parcel dwelling unit; and (b) for Multifamily Residential Use Parcel, such as an individual residential unit in an apartment building.

### 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 that 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

Administrative 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 Taxable Parcels. As Taxable Parcels are Subdivided or combined, the Administrator will assign the Maximum Annual Special Tax to each new Taxable Parcel based on the records of the City:
  1. After Recordation of a Large Lot Subdivision Map, Prior to Recordation of a Final Small Lot Subdivision Map.

The Maximum Annual Special Tax is assigned to each Large Lot Parcel at formation of the CFD, as shown in **Attachment 1**. If upon recordation of the Large Lot Subdivision Map for property within the CFD, it is determined the boundaries of the Large Lot Parcels are different than Expected Large Lot Parcels shown in **Map 1**, **Map 1** shall be updated and the correct boundaries of each Large Lot Parcel shall be reflected in **Map 1**. If, at the same time changes are made to **Map 1**, it is determined that the number of Final Use Small Lot Parcels or Acreage of Multifamily Parcels and Nonresidential Parcels within a Large Lot Parcel has changed, the Maximum Annual Special Tax for each Large Lot in **Attachment 1** may, in the City's sole discretion, also be changed as long as the Maximum Annual Special Tax Revenue for the CFD is not reduced. If the City determines that such an adjustment is needed, the adjustment will be effective immediately after recordation of the Large Lot Subdivision Map, after which time the Maximum Annual Special Tax for each Large Lot Parcel shall be fixed for all future Fiscal Years, except otherwise provided in **Section 4.D** below. After both **Map 1** and **Attachment 1** have been updated, the Administrator shall record, or cause to be recorded, an amended Notice of Special Tax Lien that includes the revised **Map 1** and **Attachment 1**. If such an adjustment and recording takes place, the property owner that required the adjustments shall bear the cost to effect the adjustment and prepare the required amendments to the Notice of Special Tax Lien and **Map 1** and **Attachment 1**. Prior to approval of the adjustment, the City may require a deposit from the requesting property owner for the estimated cost to perform such adjustments.

Unless an adjustment is made pursuant to the prior paragraph, the Maximum Annual Special Tax for property within a Large Lot Parcel shall be the Maximum Annual Special Tax shown in **Attachment 1**. If there are multiple Assessor's Parcels within a Large Lot Parcel prior to recordation of a Final Map within the Large Lot, the Maximum Annual Special Tax shall be allocated on a per-Acre basis to each Taxable Parcel to determine the Maximum Annual Special Tax for each Parcel. Upon recordation of the Large Lot Subdivision Map, the actual boundary for each Large Lot may change slightly from that shown in **Map 1**; such change shall have no impact on the Maximum Annual Special Tax for each Large Lot Parcel unless an adjustment is also made to the Maximum Annual Special Tax as permitted in the paragraph above.

2. After Recordation of a Final Small Lot Subdivision Map for an entire Large Lot Parcel:
  - a. Final Small Lot Subdivision Map Creating Final Map Lots of Single-Family Parcels:
    - i. Identify the Maximum Annual Special Tax for the Large Lot and the Maximum Annual Special Tax per Unit in **Attachment 1** for the then-current Fiscal Year.
    - ii. If the number of Units created by the Final Small Lot Subdivision Map is equal to or greater than the amount shown for the Large Lot Parcel in **Attachment 1**, assign the Maximum Annual Special Tax per Unit to all Final Use Small Lot Parcels.
    - iii. If the number of Units created by the Final Small Lot Subdivision Map is fewer than the amount shown in **Attachment 1**, divide the Maximum Annual Special Tax from **Section 4.B.2.a.i** above by the number of Final Use Small Lot Parcels.
    - iv. Determine if Affordable Units have been designated within the Large Lot Parcel. If yes, each Parcel on which an Affordable Unit has been designated shall be assigned 50-percent of the Maximum Annual Special Tax determined in **Section 4.B.2.a.ii** and all other Final Use Small Lot Parcels will be assigned the Maximum Annual Special Tax determined in **Section 4.B.2.a.i**.
  - b. Final Small Lot Subdivision Map Creating Final Map Lots in a Portion of a Large Lot Parcel:
    - i. Identify the Maximum Annual Special Tax for the Large Lot Parcel.
    - ii. Determine the number of Final Use Small Lot Parcels created in the Final Small Lot Subdivision Map.
    - iii. Multiply the number of Final Use Small Lot Parcels in **Section 4.B.2.b.ii** by the Maximum Annual Special Tax per Unit shown in **Attachment 1** to determine the Maximum Annual Special Tax associated with Final Use Small Lot Parcels created by the Final Small Lot Subdivision Map. The Maximum Annual Special Tax per Unit shall be the Maximum Annual Special Tax for all Final Use Small Lot Parcels included in the Final Small Lot Subdivision Map, except Affordable Units which shall be set a 50-percent of the Rate for Market-Rate Units within the Final Small Lot Subdivision Map.

- iv. Subtract the Maximum Annual Special Tax associated with the Final Use Small Lot Parcels as determined in **Section 4.B.2.b.iii** from the Maximum Annual Special Tax for the Large Lot Parcel determined in **Section 4.B.2.b.i**.
- v. Subtract the Acreage of the Taxable Property included in the Final Small Lot Subdivision Map from the total Acreage of all Taxable Parcels within the Large Lot Parcel that resulted from the recordation of the Final Small Lot Subdivision Map to determine the Acreage of Taxable Parcels that is not included in the Final Small Lot Subdivision Map.
- vi. Divide the remainder determined in **Section 4.B.2.b.iv** by the remainder determined in **Section 4.B.2.b.v** to calculate the per-Acre Maximum Annual Special Tax that will apply to Taxable Parcels not included in the Final Small Lot Subdivision Map.
- vii. Multiply the per-Acre Maximum Annual Special Tax from **Section 4.B.2.b.vi** by the Acreage of the Taxable Parcels not included in the Final Small Lot Subdivision Map to calculate the Maximum Annual Special Tax for each Taxable Parcel.

If after Subdivision of a Large Lot Parcel, a Taxable Parcel is further Subdivided, the Successor Parcel shall be treated as an Original Parcel for the purposes of allocating the Maximum Annual Special Tax pursuant to **Section 4.B.1** and **4.B.2**, as appropriate.

After each reallocation of the Maximum Annual Special Tax as a result of a Subdivision, there shall be no net loss of Maximum Annual Special Tax Revenue for the CFD. Once the Maximum Annual Special Tax has been assigned to Final Map Parcels, the Maximum Annual Special Tax shall not be reduced in future Fiscal Years regardless of changes in land use, Parcels size, ownership, or Special Tax assigned elsewhere in the Large Lot.

c. Final Small Lot Subdivision Map Creating No Final Use Small Lot Parcels:

- i. Identify the Maximum Annual Special Tax for the Large Lot Parcel.
- ii. Determine the total Acreage of Taxable Parcels created by Subdivision of the Large Lot Parcel.
- iii. Divide the Maximum Annual Special Tax from **Section 4.B.2.c.i** by the Acreage from **Section 4.B.2.c.ii** to determine the Maximum Annual Special Tax per Acre.
- iv. Multiply the per-Acre Maximum Annual Special Tax from **Section 4.B.2.c.iii** by the Acreage in each Taxable Parcel to calculate the Maximum Annual Special Tax for each Taxable Parcel.

C. Affordable Units that Become Market Rate Units. If, in any Fiscal Year, a Unit that previously had been designated as an Affordable Unit no longer qualifies as such, the City shall update the Affordable Unit Listing by denoting the change in status of the Unit, together with the effective date thereof. The Maximum Annual Special Tax on the Unit that no longer qualifies as an Affordable Unit shall be increased to double the amount

that would have applied in that Fiscal Year if the Unit had remained as an Affordable Unit. In subsequent Fiscal Years, this increased Maximum Annual Special Tax shall continue to escalate by the Tax Escalation Factor.

- D. Transfer of the 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 **Map 1**. If the number of planned residential units or Acreage is transferred from one Large Lot Parcel to another before recordation of a Final 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 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 effect the transfer in the CFD records and prepare the required amendments to the Notice of Special Tax Lien and **Attachments 1**. Before the transfer, the City may require a deposit from the requesting property owner for such costs. If such a transfer is requested, the Administrator shall apply the following steps to redistribute the Maximum Special Tax among the Parcels:
1. Determine the Maximum Annual Special Tax associated with the land uses that will be transferred by multiplying the number of residential units or nonresidential acreage by the Maximum Annual Special Tax per Unit identified for the Units or Acreage in **Attachment 1** (escalated by the Tax Escalation Factor to the then-current Fiscal Year).
  2. Subtract the amount determined in **Section 4.D.1** from the Maximum Annual Special Tax for the Large Lot Parcel from which the Units or Acreage will be transferred to determine the new Maximum Annual Special Tax for the Large Lot Parcel.
  3. Add the amount determined in **Section 4.D.1** to the Maximum Annual Special Tax for the Large Lot Parcel to which the Units or Acreage is being transferred to determine the new Maximum Annual Special Tax for the Large Lot Parcel.
- E. Nonresidential Use Parcels Rezoned to Residential Use Parcels. If a Nonresidential Use Parcel is rezoned to a Residential Use Parcel, Single-Family Parcels created by the rezone will be assigned a Maximum Annual Special Tax of \$322 per Unit in the Base Year, and as increased by the Tax Escalation Factor. Multifamily residential Units will be assigned a Maximum Annual Special Tax of \$228 per Unit in the Base Year, and as increased by the Tax Escalation Factor. Affordable Units located within these rezoned Residential Use Parcels will be assigned a Maximum Annual Special Tax equal to 50-percent of Market-Rate Unit Maximum Annual Special Tax per Unit.
- F. Conversion of a Tax-Exempt Parcel to a Taxable Parcel. If a Tax-Exempt Parcel is not needed for public use and is converted to a taxable use or transferred to a private owner, it shall become subject to the Special Tax. The Maximum Annual Special Tax for such a Parcel will be assigned according to the provisions of **Section 4.A** and **4.B**.

- G. Taxable Parcel 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.
- H. Maintenance of Parcel Records. The Administrator will maintain a development status for each Parcel within the CFD as Parcels are Subdivided and developed. The record will contain the number of Units and Nonresidential Use Acreage (by Tax Category) and the assigned Maximum Annual Special Tax for such Parcels. Such records will be used to assign the annual Special Tax levy for Taxable Parcels.

## 5. Assignment of the Maximum Annual Special Tax

- A. Classification of Parcels. By June 30 of each Fiscal Year, using the Definitions in **Section 2**, 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, Final Use Small Lot Parcel, a Small Lot Tentative Map Parcel, a Large Lot Parcel (including Remainder Parcels), or an Undeveloped Parcel.
- B. Assignment of the Maximum Annual Special Tax to Taxable Parcels. The Maximum Annual Special Tax will be assigned to each Taxable Parcel 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 **Section 5**. The Administrator will then 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. Calculate the Special Tax levy for each Taxable Parcel by 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 in Zone 1 (Phase 1) 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 in Zone 1 (Phase 1), if needed to fund Annual Costs.
- Step 8: If the Annual Costs are greater than the amount calculated in *Step 1*, *Step 4*, *Step 5*, *Step 6*, and *Step 7*, increase proportionately the Maximum Annual Special Tax levy for each Undeveloped Parcel in Zone 2 (Phase 2) 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 in Zone 2 (Phase 2), if needed to fund Annual Costs.
- Step 9: If the Annual Costs are greater than the amount calculated in *Step 1*, *Step 4*, *Step 5*, *Step 6*, *Step 7*, and *Step 8*, increase proportionately the Maximum Annual Special Tax levy for each Undeveloped Parcel in Zone 3 (Phase 3) 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 in Zone 3 (Phase 3), 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 9**, 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 Auditor for such inclusion.

The Administrator will make every effort to correctly calculate the Special Tax for each Parcel. It will 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.

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

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

Interpretations may be made by Resolution 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 Administrator may make minor, non-substantive administrative and technical changes to the provisions of this Exhibit that do not materially affect the rate, method of apportionment, and manner of collection of the Special Tax for purposes of the administrative efficiency or convenience or to comply with new applicable federal, state or local law.

## **8. Prepayment of the Special Tax Obligation**

The Special Tax for a Taxable Parcel may not be prepaid. The Special Tax is collected to fund Authorized Services in perpetuity, or until the Council determines that the Special Tax should no longer be collected.

## **9. 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 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  
Westbrook Community Facilities District No. 2 (Services)  
Summary Amended Maximum Annual Special Taxes (MAST) - Base Year FY 2014-15**

<b>CFD No. 2 (Services)</b>
---------------------------------

Large Lot Parcel	Tax Category	Acres	Units	MAST Per Unit/Acre	Total MAST
<b>Zone 1 (Phase 1)</b>					
WB-5A	LDR	11.7	71	\$322	\$22,862
WB-5B	LDR	18.8	86	\$322	\$27,692
WB-6	LDR	21.6	103	\$322	\$33,166
WB-7A	LDR	11.9	73	\$322	\$23,506
WB-7B	LDR	13.2	72	\$322	\$23,184
WB-24	MDR	7.5	53	\$322	\$17,066
WB-25	MDR	14.3	100	\$322	\$32,200
WB-51	Tax-Exempt	4.4	-	-	-
WB-61	Tax-Exempt	0.3	-	-	-
<b>Zone 1 (Phase 1) Totals</b>		<b>103.7</b>	<b>558</b>		<b>\$179,676</b>
<b>Zone 2 (Phase 2)</b>					
WB-1A	LDR	29.3	126	\$355	\$44,730
WB-1B	LDR	22.2	133	\$355	\$47,215
WB-2A	LDR	10.6	58	\$355	\$20,590
WB-2B	LDR	7.7	39	\$355	\$13,845
WB-3A	LDR	11.6	66	\$355	\$23,430
WB-3B	LDR	11.2	71	\$355	\$25,205
WB-4	LDR	16.0	100	\$355	\$35,500
WB-23	MDR	9.8	71	\$360	\$25,560
WB-42 [1]	Nonresidential	14.5	-	\$1,362	\$19,749
WB-50	Tax-Exempt	8.7	-	-	-
WB-60	Tax-Exempt	10.0	-	-	-
WB-62	Tax-Exempt	0.8	-	-	-
<b>Zone 2 (Phase 2) Totals</b>		<b>152.4</b>	<b>664</b>		<b>\$255,824</b>
<b>Zone 3 (Phase 3)</b>					
WB-20	MDR	8.4	66	\$360	\$23,760
WB-21	MDR	11.8	81	\$360	\$29,160
WB-22	MDR	4.8	32	\$360	\$11,520
WB-30	HDR - Aff. Low	5.6	169	\$126	\$21,294
WB-30	HDR - Aff. Very Low	2.3	68	-	-
WB-31	HDR	11.1	263	\$252	\$66,276
WB-32	HDR - Aff. Low	3.7	92	\$126	\$11,592
WB-32	HDR - Aff. Very Low	1.4	36	-	-
WB-41 [1]	Nonresidential	10.0	-	\$1,362	\$13,620
WB-52	Tax-Exempt	1.5	-	-	-
WB-80	Tax-Exempt	36.6	-	-	-
<b>Zone 3 (Phase 3 Totals)</b>		<b>97.2</b>	<b>807</b>		<b>\$177,222</b>
<b>CFD Totals</b>		<b>353.4</b>	<b>2,029</b>		<b>\$612,722</b>

*cfd 2*

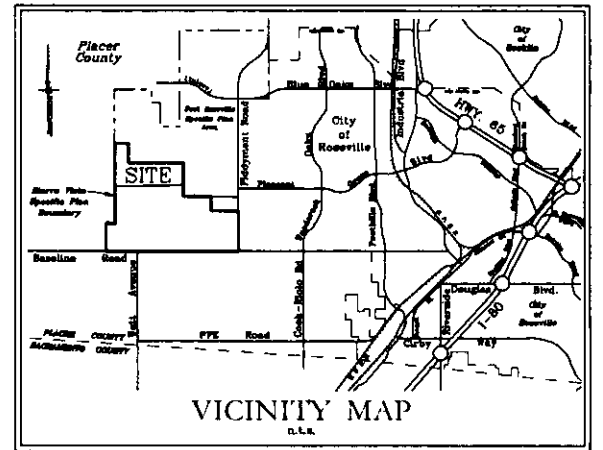
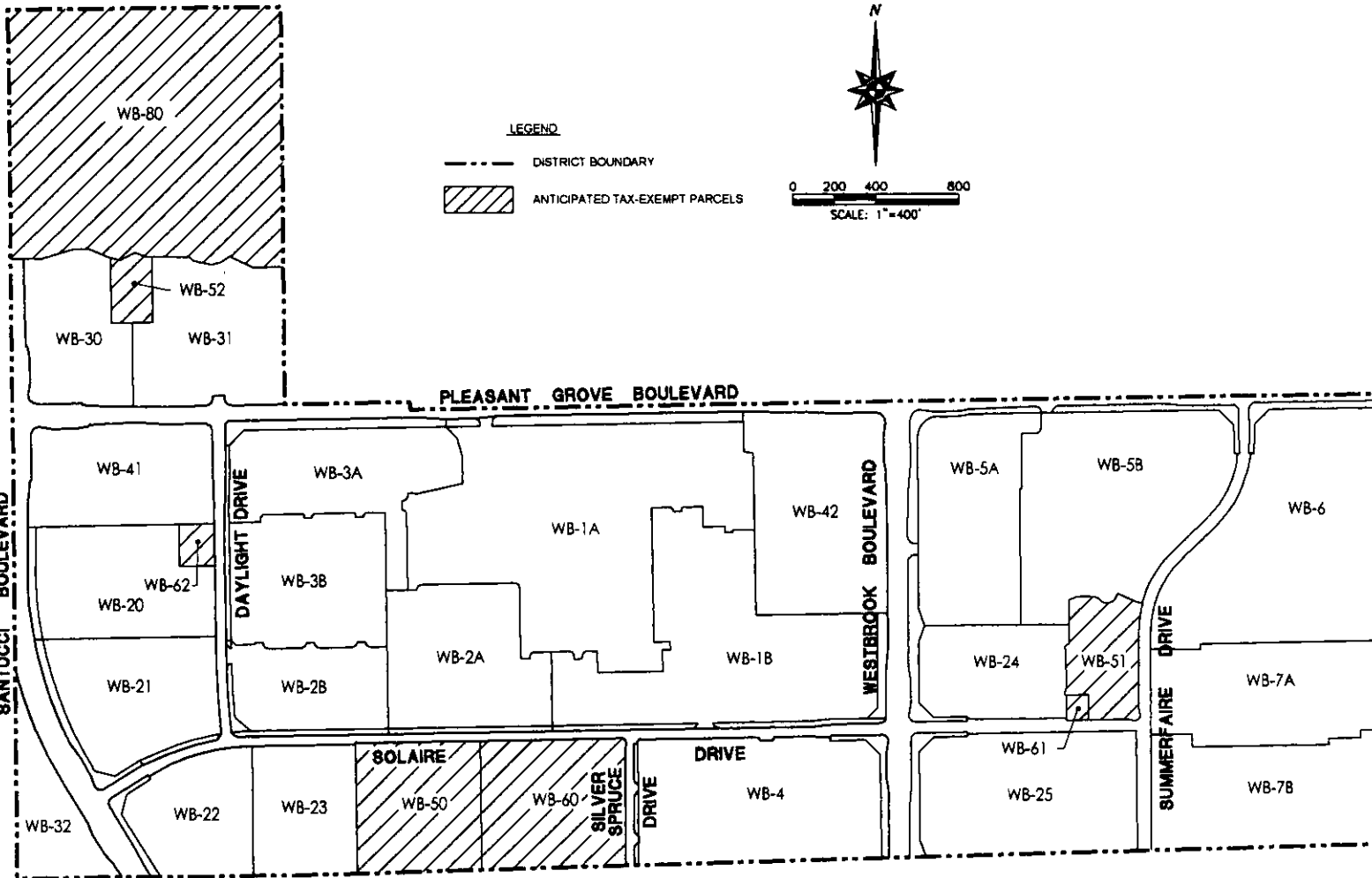
Source: Westpark; EPS

[1] This parcel is taxed per acre.

MAP 1

BOUNDARY MAP  
 CITY OF ROSEVILLE  
 WESTBROOK COMMUNITY FACILITIES DISTRICT NO. 2  
 (SERVICES)

CITY OF ROSEVILLE • PLACER COUNTY • CALIFORNIA  
 BEING PORTIONS OF SECTIONS 26 & 27, T.11 N., R.5 E., M.D.M.



CITY CLERK'S MAP FILING STATEMENT

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF ROSEVILLE THIS \_\_\_ DAY OF \_\_\_ 2014

SONIA OROZCO, CITY CLERK  
 CITY OF ROSEVILLE  
 PLACER COUNTY, CALIFORNIA

CITY CLERK'S MAP STATEMENT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF WESTBROOK COMMUNITY FACILITIES DISTRICT NO. 2, CITY OF ROSEVILLE, COUNTY OF PLACER, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF ROSEVILLE, AT A REGULAR MEETING THEREOF, HELD ON THE \_\_\_ DAY OF \_\_\_ 2014 BY ITS RESOLUTION NO. \_\_\_

SONIA OROZCO, CITY CLERK  
 CITY OF ROSEVILLE  
 PLACER COUNTY, CALIFORNIA

RECORDER'S STATEMENT

FILED THIS \_\_\_ DAY OF \_\_\_, 2014, AT THE HOUR OF \_\_\_ O'CLOCK \_\_\_, M. IN BOOK \_\_\_ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, AT PAGE \_\_\_ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF PLACER, STATE OF CALIFORNIA

DOCUMENT NO. \_\_\_\_\_

FEE \_\_\_\_\_

BY  
 JIM McCAULEY  
 COUNTY RECORDER  
 COUNTY OF PLACER

**BLACK & SONS**  
 1562 Evrako Road, Suite 100, Roseville, CA 95681 (916) 773-1199

FEBRUARY 2018  
 SHEET 1 OF 1

**EXHIBIT B**

**Assessor's Parcel Numbers and Owner Names**

Assessor's Parcel Number

<b>Assessor's Parcel Number (APN)</b>	<b>Landowner</b>
496-100-029-000	Westpark SV 400, LLC
496-100-031-000	Westpark SV 400, LLC
496-100-033-000	Westpark SV 400, LLC
496-100-035-000	Westpark SV 400, LLC
496-100-036-000	Westpark SV 400, LLC
496-100-037-000	Westpark SV 400, LLC