Cathy Santana

PLACER, County Recorder
JIM MCCAULEY Co Recorder Office
DOC- 2002-0050285
Thursday, MAY 02, 2002 08:01:00
NOC $0.00
Ttl Pd $0.00 Nbr-0000621268
odh/R1/1-21

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

Exempt from recording fees pursuant to Govt. Code 27383

NOTICE OF SPECIAL TAX LIEN

CITY OF ROSEVILLE
CROCKER RANCH COMMUNITY FACILITIES DISTRICT NO. 1
COUNTY OF PLACER, STATE OF CALIFORNIA

Pursuant to the requirements of Section 3114.5 of the Streets and Highways Code and Section 53324 of the Government Code, the undersigned, City Clerk of the City of Roseville, hereby gives notice that a lien to secure payment of a special tax which the City Council of the City of Roseville, County of Placer, State of California is authorized to levy is hereby imposed. The special tax secured by this lien is authorized to be levied for the purpose of: paying for the facilities or services described in **Exhibit C** attached hereto including paying principal and interest on bonds, the proceeds of which are being used to finance those facilities, and the incidental expenses related thereto as described in **Exhibit B**.

The special tax is authorized to be levied within Crocker Ranch Community Facilities District No. 1, City of Roseville, County of Placer, State of California, which has now been officially formed and the lien of the special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax obligation is prepaid, permanently satisfied, and canceled in accordance with law, or until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Government Code.

The rate, method of apportionment, and manner of collection of the authorized special tax is shown on **Exhibit A** attached hereto. Conditions under which the obligation to pay the special tax may be prepaid and permanently satisfied and the lien of the special tax canceled are as set forth in Section 7 of Exhibit C attached hereto.

Notice is further given that upon the recording of this notice in the office of the county recorder, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within Crocker Ranch Community Facilities District No. 1, City of Roseville, in accordance with Section 3115.5 of the Streets and Highways Code.

The name of the owner of the real property included within this community facilities district as it appears on the latest secured assessment roll as of the date of recording of this

notice and the assessor's parcel number of such owner's property is set forth on **Exhibit D** hereto.

Reference is made to the Boundary Map of the community facilities district recorded on September 26, 2001 in the Office of the County Recorder of the County of Placer as Document No. 2001-99132 and in Book 3, at Page 25 of the Maps of Assessment and Community Facilities District, which map is now the final boundary map of the community facilities district, and a notice of correction subsequently recorded which corrected the name of the District.

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

Dated: February 6, 2002

Carolyn Parkinson

Carolyn Parkinson,
City Clerk of the City of Roseville

EXHIBIT A - Rate and Method of Apportionment
EXHIBIT B - Incidental Expenses and Bond Issuance Costs
EXHIBIT C - CFD Improvements
EXHIBIT D - Property Owners and Parcel Numbers

EXHIBIT A

CITY OF ROSEVILLE
CROCKER RANCH COMMUNITY FACILITIES DISTRICT NO. 1
RATE AND METHOD OF APPORTIONMENT

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1. BASIS OF SPECIAL TAX LEVY

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (the "Act") applicable to the land in the Crocker Ranch Community Facilities District No. 1 (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 corporate bond paying and/or fiscal agents or trustees for bonds 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) Debt Service; 2) Administrative Expenses and County fees; 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, and 4) any pay-as-you-go expenditures for authorized facilities.

"**Anticipated Construction Proceeds**" means $13,750,000 as adjusted annually after the Base Year in accordance with the Engineering News Record Building Cost Index.

"**Base Year**" means Fiscal Year ending June 30, 2002.

"**Benefit Share**" means the Maximum Annual Special Tax for a Parcel divided by the Maximum CFD Revenue.

"**Bond Indenture**" means the indenture or other financing documents pursuant to which bonds are issued.

"**Bond Share**" means the Benefit Share for a Parcel multiplied by the total Outstanding Bonds.

"**Bond Year**" means the twelve (12) month period ending on the second bond payment date of each calendar year as defined in the Bond Indenture.

"**CFD**" means the Crocker Ranch Community Facilities District No. 1 of the City of Roseville.

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

"**Council**" means the City Council of the City of Roseville as the legislative body for the CFD under the Act.

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

"**County Assessor's Parcel**" means the Parcel and Parcel number as recorded by the County Assessor on the equalized tax roll.

"**Crocker Ranch**" means the Crocker Ranch Community Facilities District No. 1 of the City of Roseville.

"**Debt Service**" means the total amount of bond principal, interest, and scheduled sinking fund payments for the Bond Year commencing in a Fiscal Year.

"**Developed Parcel**" means a Parcel receiving one of the following development approvals from the City where right-of-way for streets and other public facilities are dedicated:

Land Use	Development Approval
Single Family Residential	- Final Subdivision Map
Other Taxable Land Uses	- Building Permit

"**Final Subdivision Map**" means a recorded map designating the final Parcel splits for individual single family residential Parcels. A Large Lot Subdivision Map for single family residentially zoned land is not considered a Final Subdivision Map for purposes of levying the Special Tax.

"**Final Use Parcel**" means a Parcel with a residential structure and a certificate of occupancy permit and is owned by an individual owner other than the builder. A Final Use Parcel may also be a custom residential lot without a residential structure that is owned by an individual property owner.

"**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.

"**Full Prepayment**" means the Prepayment of a Parcel's entire Maximum Annual Special Tax obligation prior to the termination of Special Taxes for the CFD as a whole.

"**Gross Acre(age)**" means the acreage of a parcel prior to dedication of right of way for streets, roads, landscaping, and other public purposes.

"**Large Lot Number**" means the designation for Large Lot Parcels in the CFD as shown on **Map 1**. The Maximum Annual Special Tax is assigned to each Large Lot Parcel, which is identified by the Large Lot Number, at CFD formation as shown in **Attachment 1.**

"**Large Lot Parcel**" means the planned Large Lot Parcels by land use as identified in the North Roseville Specific Plan Phase II and Phase III, or Parcels subsequently created by Large Lot Subdivision Maps.

"**Large Lot Subdivision Map**" means a recorded map delineating Parcels by land use and providing an opportunity to transfer ownership of the delineated Parcels.

"**Maximum Annual 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 Annual Special Tax for all of the Taxable Parcels in the CFD. The Maximum CFD Revenue shall be $1,686,996. This amount may be adjusted by Resolution of City Council to reflect the actual Maximum Annual Special Tax for all Taxable Parcels.

"**Outstanding Bonds**" means the total principal amount of bonds that have been issued by the CFD and not retired or defeased.

"**Outstanding Bond Share**" means the amount calculated for a Parcel to prepay the Special Tax obligation for the CFD. This amount is derived by subtracting the Reserve Fund Share from the Bond Share, and adding to that result any costs associated with the redemption of bonds, further delineated in Section 7, Step A.5.

"**Parcel**" means any County Assessor's Parcel in the CFD based on the equalized tax rolls of the County.

"**Pay-As-You-Go**" means funding for authorized facilities from accumulated special tax revenues.

"**Planned Unit**" means the number of single family residential lots or parcels estimated to be created by a Final Subdivision map for each Large Lot Parcel shown **Attachment 1.**

"**Prepayment**" means the full payment of Maximum Annual Special Taxes prior to the termination of Special Taxes for the CFD as a whole.

"**Public Parcel**" means any Parcel that is (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.

"**Reserve Fund**" means the total amount held in the bond reserve funds by the City for all Outstanding Bonds.

"**Reserve Fund Share**" means the lesser of (i) the reserve requirement on all Outstanding Bonds, or (ii) the Reserve Fund balance on all outstanding bonds, multiplied by the Benefit Share for a given Parcel.

"**Special Tax(es)**" mean(s) any tax levy under the Act in the CFD as defined by the Annual Costs and as levied pursuant to Section 6 herein.

"**Subdivision**" means one or more Parcels created 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.

"**Tax Zone 1**" means that area so designated on **Map 1**, located in the CFD south of the North Branch of Pleasant Grove Creek.

"**Tax Zone 2**" means that area so designated on **Map 1**, located in the CFD north of the North Branch of Pleasant Grove Creek.

"**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: (1) Public Parcels identified at the formation of the CFD or created by Subdivision of a Parcel, and (2) any Parcel that has prepaid its Special Taxes under Section 7 hereof.

"**Undeveloped Parcel**" means any Taxable Parcel that is not a Developed Parcel or a Large Lot 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.

4. TERMINATION OF THE SPECIAL TAX

The Special Tax will be levied for as long as is needed to pay the principal and interest on debt incurred in order to construct the authorized facilities and to pay the Annual Costs. However, in no event shall the Special Tax be levied after Fiscal Year 2035-2036.

When all Annual Costs incurred by the CFD have been paid, the Special Tax shall cease to be levied. The Council shall direct the City Clerk 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 shall additionally 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.

5. ASSIGNMENT OF MAXIMUM ANNUAL SPECIAL TAXES

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

1. Classify each Taxable Parcel as a Developed Parcel, Large Lot Parcel, or an Undeveloped Parcel. Taxable Parcels are further classified as being located in Tax Zone 1 or Tax Zone 2, as shown on **Map 1**.

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

   a) Developed Parcels - the Maximum Annual Special Tax for all Developed Parcels is assigned using **Attachment 1**. Each Large Lot Parcel shown in **Attachment 1** is assigned a number of Planned Units and an assigned Maximum Annual Special Tax. As Large Lot Parcels are subdivided, the Maximum Annual Special Tax is allocated to Developed Parcels using the following steps.

      1) If a Large Lot Parcels shown in **Attachment 1** is subdivided with no remainder parcel, divide the Maximum Annual Special Tax for the Large Lot Parcel by the number of small lot residential Parcels created by the Final Subdivision Map to arrive at the Maximum Annual Special Tax for each Taxable Parcels created.

      2) If a Large Lot Parcel is subdivided creating small lot residential Parcels and a remainder Parcel, perform the following steps.

         (i) Assign the Maximum Annual Special Tax per Planned Unit shown for the Large Lot Parcel in **Attachment 1** to each small lot residential Parcel.

         (ii) Subtract the number of small lot residential Parcels created by the Final Subdivision Map from the Planned Units for the Large Lot Parcel. Assign the resulting number of Planned Units to the remainder Parcel. If more than one remainder Parcel is created in the subdivision of a Large Lot Parcel, the Planned Units will be assigned to the remainder Parcels based on the development potential of each remainder Parcel.

(iii) Multiply the Estimated Maximum Annual Special Tax Rate by the number of Planned Units assigned to the remainder Parcel(s) to derive the Maximum Annual Special Tax for the Parcel(s).

3) If a Large Lot is developed as other than a single family residential use, the Maximum Annual Special Tax for the Parcel at Developed Parcel status is the Maximum Annual Special Tax for the Large Lot Parcels as shown in **Attachment 1**, or the Maximum Annual Special Tax calculated for remainder Parcels in Step 2) above.

b) Large Lot Parcels – the Maximum Annual Special Tax for all Large Lot Parcels is assigned using **Attachment 1.** A remainder Parcel that is created in Step 5.2.a) 2) above will be considered a Large Lot Parcel.

c) Undeveloped Parcels - the Maximum Annual Special Tax for an Undeveloped Parcel is calculated by multiplying the Gross Acreage by the Maximum Annual Special Tax Rate for Undeveloped Parcels shown on **Attachment 1.**

d) 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 Annual Special Tax for each such Parcel shall be set equal to the average Maximum Annual Special Tax per unit or acre for Parcels with similar land use designations, as determined by the Finance Director.

e) Taxable Parcels Acquired by a Public Agency — A Taxable Parcel 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 Annual 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 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 Annual Costs using the definition of Annual Costs in Section 2.

Step 2: Compute 100 percent of the Maximum Annual Special Tax Revenue for all Developed Parcels in Tax Zone 1 and Tax Zone 2 by summing the Maximum Annual Special Tax for each Taxable Parcel.

Step 3: Compare the Annual Costs with the Maximum Annual Special Tax Revenue from Developed Parcels calculated in the previous step.

Step 4: If the Annual Costs are less than or equal to the Maximum Annual Special Tax Revenue, levy a proportional amount of the Special Tax on each Developed Parcels in Tax Zone 1 and Tax Zone 2 to just equal the amount of Annual Costs or until 100 percent of the Maximum Annual Special Tax is reached for such Developed Parcels.

Step 5: If the Annual Costs are greater than the Maximum Annual Special Tax Revenue from Developed Parcels in Tax Zone 1 and Tax Zone 2, levy the Maximum Annual Special Tax on each Large Lot Parcel in Tax Zone 1 to just equal the amount of Annual Costs or until 100 percent of the Maximum Annual Special Tax is reached for such Large Lot Parcels in Tax Zone 1.

Step 6: If the Annual Costs are greater than the Maximum Annual Special Tax Revenue from Developed Parcels in Tax Zone 1 and Tax Zone 2 and Large Lot Parcels in Tax Zone 1, levy the Maximum Annual Special Tax on each Large Lot Parcel in Tax Zone 2 to just equal the amount of Annual Costs or until 100 percent of the Maximum Annual Special Tax is reached for such Large Lot Parcels in Tax Zone 2.

Step 7: If the Annual Costs are greater than the Maximum Annual Special Tax Revenue from Developed Parcels in Tax Zone 1 and Tax Zone 2, and Large Lot Parcels in Tax Zone 1 and Tax Zone 2, levy the Maximum Annual Special Tax on each Undeveloped Parcel in Tax Zone 1 to just equal the amount of Annual Costs or until 100 percent of the Maximum Annual Special Tax is reached for such Undeveloped Parcels in Tax Zone 1.

Step 8: If the Annual Costs are greater than the Maximum Annual Special Tax Revenue from Developed Parcels in Tax Zone 1 and Tax Zone 2, Large Lot Parcels in Tax Zone 1 and Tax Zone 2, and Undeveloped Parcels in Tax Zone 1, levy the Maximum Annual Special Tax on each Undeveloped Parcel in Tax Zone 2 to just equal the amount of Annual Costs or until 100 percent of the Maximum Annual Special Tax is reached for such Undeveloped Parcels in Tax Zone 2.

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 Crocker Ranch takes place, the Finance Director will maintain a file of each current assessor's parcel number within the CFD, its Maximum Annual Special Tax, and the authorized Maximum Annual Special Tax on all Parcels within in the CFD available for public inspection. This record shall show the Maximum Annual Special Tax on all Developed, Large Lot, and Undeveloped Parcels and a brief description of the process of assigning the Special Tax each time a Parcel was created by a Subdivision, including any adjustments due to change in use. The record will also indicate whether a Parcel is a Prepayment Parcel.

7. PREPAYMENT OF SPECIAL TAX OBLIGATION

With a Prepayment, a landowner may satisfy all of the Special Tax obligation on any given Parcel:

Landowners may permanently satisfy all of the Special Tax obligation by a cash settlement with the City as permitted under Government Code Section 53344. Prepayment is permitted only under the following conditions:

- The Parcel is either (i) a whole Specific Plan Parcel greater than one acre, or (ii) a Final Use Parcel.
- The City determines that the Prepayment of the Special Tax obligation does not jeopardize its ability to make timely payments of debt service on outstanding bonds.
- Any landowner prepaying the Special Tax obligation must pay any and all delinquent Special Taxes and penalties for the prepaying Parcel.

The Full Prepayment amount shall be established by following the steps in Part A and B, and transfers from the Reserve Fund for a Full Prepayment are described in Part C below.

<u>Part A: Prepayment of Outstanding Bond Share</u>

Step A.1: Determine the Maximum Annual Special Tax for the Parcel based on the assignment of the Maximum Annual Special Tax described in Section 5 above.

12

Step A.2: Determine the Benefit Share by dividing the Maximum Annual Special Tax determined in Step A.1 by the Maximum CFD Revenue for all Parcels in the CFD.

Step A.3: Determine the Bond Share for the Parcel by multiplying the Benefit Share from Step A.2 by the total amount of Outstanding Bonds issued by the CFD.

Step A.4: Calculate the Reserve Fund Share associated with the Bond Share determined in Step A.3 and reduce the Bond Share by the amount of the Reserve Fund Share. The Reserve Fund Share is equal to the reserve requirement on all outstanding bonds multiplied by the Benefit Share. At the City's discretion, the Reserve Fund Share may be withheld from the Prepayment calculation and refunded to the Prepaying landowner at the time that bonds are

Step A.5: Determine the Outstanding Bond Share by adding to the amount calculated in Step A.4 any fees, call premiums, amounts necessy to cover negative arbitrage from the date of the prepayment to first call date on the bonds, and expenses incurred by the City in connection with the prepayment calculation or the application of the proceeds of the prepayment.

Part B. Remaining Facility Cost Share

Step B.1: Determine the Total Facility Cost Share for the Parcel by multiplying the Benefit Share from Part A, Step A.2 above by the Anticipated Construction Proceeds.

Step B.2: Determine the share of facilities funded by bonds already issued by the CFD for the Parcel by multiplying the Benefit Share by the construction proceeds made available from all such bonds issued by the CFD. These amounts shall be adjusted to the year of Prepayment by using the Engineering News Record Construction Cost Index.

Step B.3: Determine the share of facilities already funded with Special Tax revenues on a pay-as-you-go basis by multiplying the Benefit Share by the total amount of pay-as-you-go funding used to acquire authorized facilities.

Step B.4: Determine the Remaining Facility Cost Share for the Parcel by subtracting the results from Steps B.2 and B.3 from the Total Facility Cost Share determined in Step B.1. (Notwithstanding the above, once the City has funded all authorized CFD facilities issued all bonds for the CFD, the remaining facility cost share shall be set to zero for purposes of this prepayment calculation.)

Step B.5: The Bond Authorization for the CFD shall be reduced by an amount equal to the amount determined in Step B.4 multiplied by a factor of 1.15.

Step B.6 Combine the amount from Part A Step A.5 with the amount from Part B Step B.4 to arrive at the Full Prepayment amount.

13

Part C: Transfers

Make the appropriate transfers from the Reserve Fund to the prepayment fund, as follows:

Step C.1: Transfer the amount of the Reserve Fund Share.

8. 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 that 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.

9. MANNER OF COLLECTION

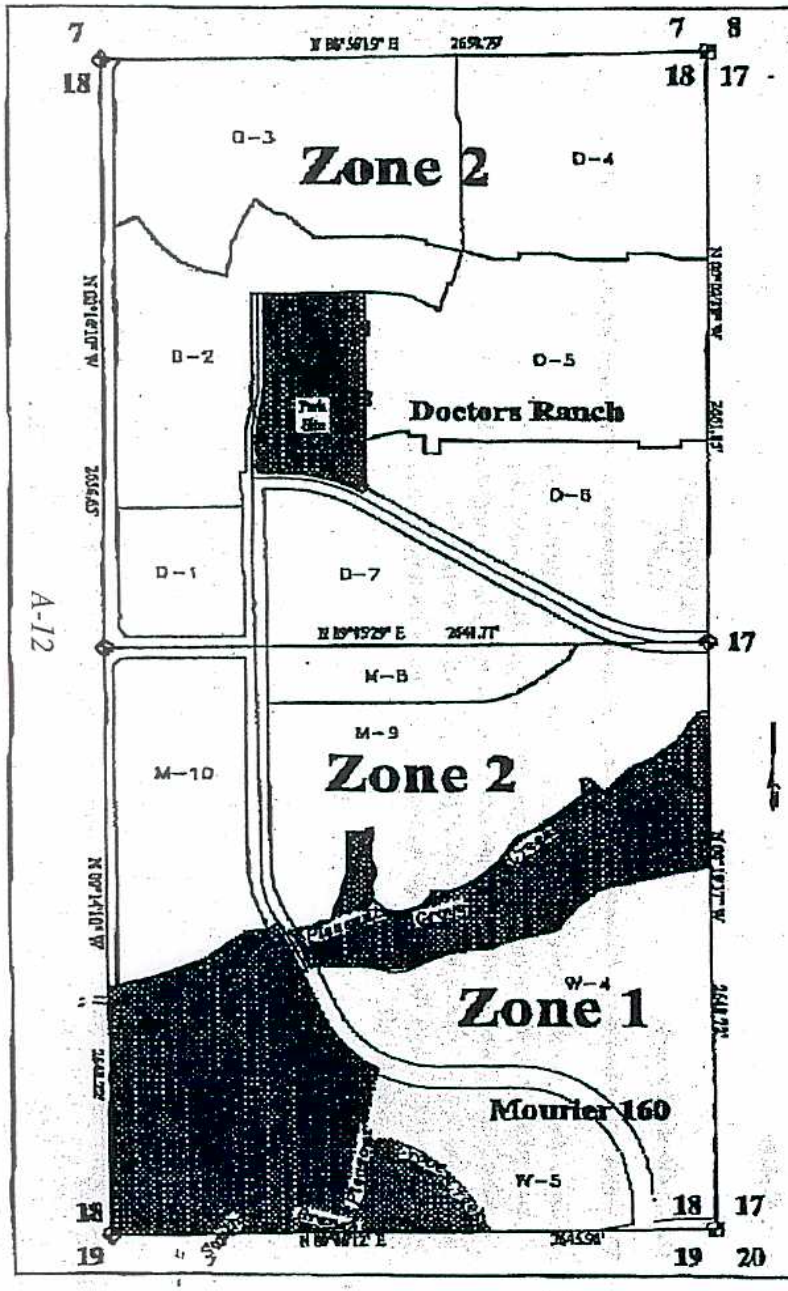
The Special Tax will be collected in the same manner and at the same time as ***ad valorem*** property taxes; provided, however, that the City or its designee may directly bill the Special Tax and may collect the Special Tax at a different time, such as on a monthly or other periodic basis, or in a different manner, if necessary to meet its financial obligation.

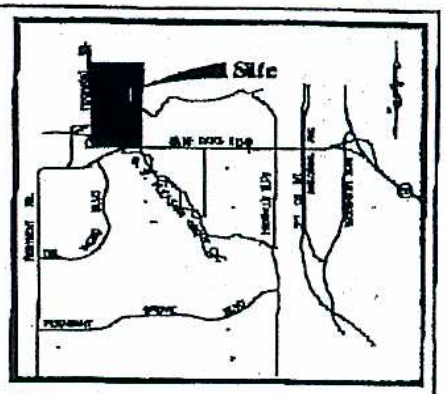
Attachment 1
City of Roseville
Crocker Ranch CFD No. 1
Maximum Annual Special Tax By Large Lot Number

Large Lot Number	Assessor's Parcel Number	Planned Units	Estimated Maximum Annual Special Tax Rate [1]	Maximum Annual Special Tax
			Per Planned Unit	
W-1	017-114-082	35	$1,740	$60,900
W-2	017-114-083	36	$1,740	$62,640
W-3A	por. 017-114-084	112	$1,740	$194,880
W-3B	por. 017-114-084	36	$1,536	$55,296
W-4	017-114-085	112	$1,740	$194,880
W-5	017-114-086	48	$1,740	$83,520
DR-1	por. 017-114-028	45	$1,344	$60,480
DR-2	por. 017-114-028	72	$1,536	$110,592
DR-3	por. 017-114-028	306	$1,536	$470,016
DR-4	por. 017-114-028	293	$1,344	$393,792
DR-50	por. 017-114-028	0	*Exempt*	$0
W-50	017-114-087	0	*Exempt*	$0
W-51	017-114-088	0	*Exempt*	$0
W-52	017-114-089	0	*Exempt*	$0
W-53	017-114-090	0	*Exempt*	$0
W-80	017-114-091	0	*Exempt*	$0
W-81	017-114-092	0	*Exempt*	$0
W-82	017-114-089	0	*Exempt*	$0
W-83		0	*Exempt*	$0
Totals		**1,095**		**$1,686,996**
			Per Gross Acre	
Undeveloped Parcels			$7,400	

"att_1"

[1] Estimated Maximum Annual Special Tax Rate per unit is calculated by dividing the Maximum Annual Special Tax by the number of Planned Units. The Maximum Annual Special Tax per unit will be calculated by dividing the Maximum Annual Special Tax by the actual number units created by a final map. If fewer units are created than estimated in this table, the Maximum Annual Special Tax per unit will increase unless the Special Tax is transferred pursuant to provisions of Section 5.2.





Vicinity Map

Improvement Zones Crocker Ranch Community Facilities District No. 1

The East 1/2 of Section 18
T.11 N., R.6 E., M.D.M.
City of Roseville
Placer County, California
Scale 1" = 550' July 2001

Sheet 1 of 1

Not a part of this District

BAKER-WILLIAMS ENGINEERING GROUP

Job No. 99-05-042

A-12

Map 1

EXHIBIT B

Incidental Expenses and Bond Issuance Costs

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

It is anticipated that the following incidental expenses may be incurred in the proposed financing:

- Engineering services
- Special tax consultant services
- City review and administration
- Bond counsel services and expenses
- Disclosure counsel services and expenses
- Independent financial advisor services
- Appraiser services
- Initial bond transfer agent, fiscal agent, registrar and paying agent fees
- Rebate calculation service set up charge
- Bond printing
- Offering memorandum printing and mailing costs
- Publishing, mailing and posting of notices
- Underwriter's discount
- Bond reserve fund
- Capitalized interest
- Bond syndication costs
- Governmental notification and filing costs
- Credit enhancement costs
- Real estate acquisition costs
- Special disclosure services
- Rating agency fees

Certain annual costs may be included in each annual special tax levy. These include:

- Annual bond transfer agent, fiscal agent, registrar and paying agent fees
- Annual rebate calculation costs
- Special tax consultant costs
- Other necessary consultant costs
- Costs of posting and collecting the special taxes
- Personnel costs of the City
- Arbitrage rebate
- Rating agency fees

EXHIBIT C

Crocker Ranch
Community Facilities District No. 1

City of Roseville, California

LIST OF AUTHORIZED FACILITIES

Authorized facilities that may be funded through the CFD include the following public improvements:

Transportation Improvements

Authorized facilities include the following transportation-related improvements:

- Blue Oaks Boulevard;
- Crocker Ranch Road;
- Fiddyment Road;
- Casa Sedona Drive;
- Opal Drive;
- Cirby and Riverside Intersection Improvements;
- Other public roadway improvement required to meet the needs of the project.

Eligible roadway improvements include; purchase of right of way; roadway design; project management; bridge crossings, demolition, grading and paving; joint trenches and underground utilities; curbs, gutters, and sidewalks (including sidewalks on some or all of above mentioned roads); street lights (including reimbursements to the City) and signalization; intersection improvements; signs and striping; soundwalls and fencing; and median and corridor landscaping related thereto.

Wastewater System Improvements

Authorized facilities include any and all wastewater facilities designed to meet the needs of development within Crocker Ranch CFD No. 1. These facilities include sewer improvements consistent with the Master Wastewater Plan.

Water System Improvements

Authorized facilities include any and all water facilities designed to meet the needs of development within Crocker Ranch CFD No. 1. These facilities include water

distribution facilities including fire hydrants, and related water system improvements; pressure reducing stations, flow meters, and recycled water improvements. Landowner's fair share for the retrofit of water/irrigation system at Diamond Oaks Golf Course.

Drainage System Improvements

Authorized facilities include any and all drainage and storm sewer improvements designed to serve the needs of development within the CFD including, but not limited to pipelines and appurtenances, temporary drainage facilities, detention basins, and drainage pretreatment facilities.

Electric Facilities

Authorized facilities include on-site and off-site electric distribution facilities.

Park Improvements

Authorized facilities include any and all improvements to park facilities located in the Crocker Ranch Specific Plan, including acquisition of property and the design and construction thereof.

Masonry Wall/Fencing

Authorized facilities include masonry wall fencing along the projects' northern boundary.

Contributions to City Projects

Authorized facilities include contributions to the following public improvements including but not limited to the following items:

- construction of the Mahany Community Center and the off-site softball fields;
- contributions to a transportation study of the Riverside/Cirby intersection;
- landowners fair share for the update of the City's Bikeway Master Plan and City's short Range and Long Range Transit Mater Plans;
- Mahany Park facilities;
- Diamond Oaks Golf Course irrigation facilities;
- Other City park facilities; and
- Other Citywide facility contributions as specified in the Mourier 160 or Doctors Ranch Development Agreement(s) entered into by the Developer and the City of Roseville.

City and County Development Impact Fees

Authorized facilities included payments of City of Roseville and Placer County development impact fees including but not limited to:

- Water fees, including supplemental water fees;
- Sewer connection fees;
- Traffic mitigation fees; and

- Placer County Public Facility fee.

Other Expenses

In addition to the above facilities, other incidental expenses as authorized by the Mello-Roos Community Facilities Act of 1982, including, but not limited to, the cost of planning and designing the facilities (including the cost of environmental evaluation and environmental remediation or mitigation); construction staking; utility relocation and demolition costs incident to the construction of the public facilities, cost associated with the creation of the Mello-Roos CFD; issuance of bonds; determination of the amount of taxes, collection of taxes; payment of taxes; or costs otherwise incurred in order to carry out the authorized purposes of the CFD; reimbursements to other areas for infrastructure facilities serving the Crocker Ranch project; and any other expenses incidental to the construction, completion, and inspection of the facilities.

EXHIBIT D
Property Owners and Assessor Parcel Numbers

Owner Name	Old Assessor Parcel Numbers	New Assessor Parcel Numbers
John Mourier Construction, Inc. 1830 Vernon Street, Suite 9 Roseville, California95678	017-114-085 017-114-086	017-115-043 017-115-055
Mourier Land Investment Corp. 1830 Vernon Street, Suite 9 Roseville, California95678	017-114-082 017-114-083 017-114-084 017-114-028 017-114-087 017-114-088 017-114-089 017-114-090 017-114-091 017-114-092	017-115-050 017-115-049 017-115-048 017-115-002 017-115-053 017-115-054 017-115-057 017-115-056 017-115-044 017-115-052

21

CITY COUNCIL OF THE CITY OF ROSEVILLE

ORDINANCE NO. 3808

ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROSEVILLE LEVYING A SPECIAL TAX WITHIN CROCKER RANCH COMMUNITY FACILITIES DISTRICT NO. 1

The City of Roseville (the "City") ordains:

1. Pursuant to Government Code Sections 53328 and 53340, and in accordance with the Rate and Method of Apportionment of Special Tax (the "Special Tax Formula") as shown in Exhibit C to the Resolution of Formation of Community Facilities District and to Levy a Special Tax in Crocker Ranch Community Facilities District No. 1 ("Resolution of Formation" No. 02-53 adopted by this City Council on February 6, 2002), a special tax is hereby levied on an taxable parcels within Crocker Ranch Community Facilities District No. 1 (the "District") for the 2001-02 tax year and for all subsequent years of the authority to levy this special tax.

2. The City Director of Finance is directed, with the aid of the appropriate officers and agents of the City, to implement the provisions of the Special Tax Formula and to prepare each year, without further action of this City Council, the special tax roll for the District and to provide as necessary information to the Placer County Auditor in the form, and in the proper time, necessary to effect the proper billing and collection of the special tax on the secured property tax roll of the County; except, that pursuant to the Resolution of Formation, the special tax for fiscal year 2002-03 may be billed directly by the City Director of Finance and need not be collected on the County secured property tax roll.

3. The appropriate officers and agents of the City and of the County of Placer are authorized to make adjustments to the special tax roll prior to the final posting of the special taxes to the County tax roll each year, as may be necessary to achieve a correct match of the special tax levy with the assessor's parcel numbers finally utilized by the County in sending out property tax bills.

4. The City agrees that the County of Placer may deduct its reasonable and agreed charges for collecting the special tax from the amounts collected, prior to remitting the balance of the special tax collections to the City.

5. Taxpayers who have requested changes or corrections of the special tax pursuant to Section 8 of the Rate and Method of Apportionment of the Special Tax and who are not satisfied with the decision of the City Director of Finance (whether the City Director of Finance simply disagrees with the taxpayer or feels the city staff is not authorized to consider the change requested), may appeal to the City Council. The appeal must be in writing and fully explain the grounds of appeal. Appeals must be based on the correction of mistakes in the levy based upon the status of the property. The office of the City Director of Finance shall schedule the appeal for consideration within a reasonable time at a City Council meeting.

The foregoing instrument is a correct copy of the original on file in the City Clerks Department.

ATTEST:
City Clerk of the City of Roseville, California

DEPUTY CLERK

6. If for any cause any portion of this ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel by a court of competent jurisdiction, the balance of this ordinance, and the application of the special tax to the remaining parcels, shall not be affected.

7. Upon final adoption by the City Council, this ordinance shall be published in accordance with applicable provisions of the City Charter, by either:

publishing the entire ordinance once in the *Roseville Press Tribune*, a newspaper of general circulation, published in the City of Roseville, within fourteen (14) days after its passage and adoption, either separately or as part of any published proceedings of the City Council or

posting the entire ordinance in at least three (3) public places in the City.

8. This ordinance shall go into effect third (30) days after the date of its passage and adoption.

* * * * *

THE FOREGOING ORDINANCE was first read at a regular meeting of the City Council of the City of Roseville on the 6th day of February, 2002 and was passed and adopted at a regular meeting of the City Council of the City of Roseville on the 20th day of February, 2002.

AYES:	Councilmembers	Earl Rush, Richard Roccucci, Gina Garbolino, Rocky Rockholm Claudia Gamar
NOES:	Councilmembers	None
ABSTAIN:	Councilmembers	None
ABSENT:	Councilmembers	None

Claudia Gamar
Mayor

Attest:

Carolyn Parkinson
City Clerk

The foregoing instrument is a correct copy of the original on file in the City Clerk's Department.
ATTEST: Monica Orozco ASSISTANT
City Clerk of the City of Roseville, California

DEPUTY CLERK