



PLACER, County Recorder
 JIM MCCAULEY
 DOC- 2014-0027736-00
 8643

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

WEDNESDAY, APR 30, 2014 15:45:34
 MIC \$3.00 | AUT \$28.00 | SBS \$27.00
 ERD \$1.00 | RED \$1.00 | REC \$36.00
 ADD \$0.00

Ttl Pd \$96.00 Rcpt # 02353241
 CLKCNMLFJ1/JC/1-28

SPACE ABOVE THIS LINE FOR RECORDER'S USE

NOTICE OF SPECIAL TAX LIEN

CITY OF ROSEVILLE
 WESTBROOK COMMUNITY FACILITIES DISTRICT NO. 1 (PUBLIC FACILITIES)
 COUNTY OF PLACER, STATE OF CALIFORNIA

Pursuant to the requirements of Section 3114.5 of the Streets and Highways Code and Section 53328.3 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 A** attached hereto including paying principal and interest on bonds, the proceeds of which are being used to finance those facilities, to pay the cost of administering the CFD (defined below) and the incidental expenses related thereto.

The special tax is authorized to be levied within Westbrook Community Facilities District No. 1 (Public Facilities) (the "CFD") 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 B** 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 Exhibit B attached hereto and hereby incorporated herein by this reference.

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 the CFD in accordance with Section 3115.5 of the Streets and Highways Code.


The names of the owners and the assessor's parcel numbers of the real property included within this community facilities district and not exempt from the special tax are set forth on **Exhibit C** hereto.

Reference is made to the Boundary Map of the community facilities district recorded in the Placer County Recorder's Office on March 10, 2014 in Book 3 at Page 70, as Document No.

2014-0014814 of Maps of Assessment and Community Facilities Districts, which map is now the final boundary map of the CFD.

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: 4/30/14



City Clerk of the City of Roseville

- EXHIBIT A - Description of Authorized Facilities
- EXHIBIT B - Rate and Method of Apportionment
- EXHIBIT C - Property Owners and Parcel Numbers

EXHIBIT A

WESTBROOK CFD #1

AUTHORIZED FACILITIES LIST

TRANSPORTATION IMPROVEMENTS

- Pleasant Grove Blvd.
- Westbrook Blvd.
- Santucci Blvd.
- Sierra Trail Drive
- Mountain Glen Drive
- Silver Spruce Drive
- La Sierra Drive
- Other public roadway improvements designed to meet the needs of the project.

Eligible roadway improvements include, but are not limited to, these: acquisition of land and easements; roadway design; project management; bridge crossings and culverts; clearing, grubbing, and demolition; grading, soil import/export, paving (including slurry seal), and decorative/enhanced pavement concrete and/or pavers; joint trenches, underground utilities and undergrounding of existing utilities; dry utilities and appurtenances; curbs, gutters, sidewalks, bike trails (including onsite and off-site), enhanced fencing, and access ramps; street lights, signalization, and traffic signal control systems; bus turnouts; signs and striping; erosion control; median and parkway landscaping and irrigation; entry monumentation as shown in Figure B-2 of the Specific Plan; bus shelters, Bus Rapid Transit improvements including transfer stations and regional public transit improvements; masonry walls; traffic control and agency fees; and other improvements related thereto. Eligible improvements for the roads listed above also include any and all necessary underground potable and non-potable water, sanitary sewer, and storm drainage system improvements.

POTABLE AND NON-POTABLE WATER SYSTEM IMPROVEMENTS

Authorized facilities include any and all on- and off-site backbone water facilities designed to meet the needs of development of the Project. These facilities include, but are not limited to, potable and non-potable mains, valves, services and appurtenances; wells; and water treatment and storage facilities.

Eligible improvements also include the Recycled Water Storage Tank Facility. Facility improvements include, but are not limited to, these: site clearing, grading and paving; curbs and gutters; recycled water storage tanks, booster pump stations and all appurtenances thereto; wells; water treatment; stand-by generator; site lighting, drainage, sanitary sewer, and water service; landscaping and irrigation; access gates, and fencing; and striping and signage.

- *Water lines in all authorized facility roads*
- *Recycled water lines in all authorized facility roads*
- *Well construction on WB-61*
- *Reimbursement obligation for the Baseline Road 24" water line and all major water line segments per the Westbrook Amendments to the Sierra Vista DA (DA Section 3.8.3)*
- *CFD obligations for RW tank(s) required by DA Section 3.9*

DRAINAGE SYSTEM IMPROVEMENTS

Authorized facilities include any and all onsite and off-site backbone drainage and storm drainage improvements designed to meet the needs of development of the Project. These facilities include, but are not limited to mains, pipelines and appurtenances, outfalls and water quality measures, temporary drainage facilities, detention/retention basins and drainage pretreatment facilities; drainage ways/channels, pump stations, landscaping and irrigation; access roads gates, and fencing; and striping and signage.

- *All storm drain lines and facilities within authorized facility roadways*
- *WB-80 Detention and drainage facilities*
- *W-16/WB31 Outfall channel Improvements*

WASTEWATER SYSTEM IMPROVEMENTS

Authorized facilities include any and all backbone wastewater facilities designed to meet the needs of development of the Project. These facilities include, but are not limited to pipelines and all appurtenances thereto; manholes; tie-in to existing main line; force mains; lift stations; odor-control facilities; sewer treatment plant improvements and permitting related thereto; and related sewer system improvements.

- *All wastewater facilities within authorized facility roadways*
- *WB-62 lift station*

SOLID WASTE IMPROVEMENTS

Authorized facilities include any and all backbone solid waste improvements designed to meet the needs of development of the Project. Eligible improvements also include the project's pro-rata contribution, as described in the project development agreement, to the Sierra Vista Specific Plan Solid Waste Recycling Center.

- *SVSP Recycle Center pro-rata reimbursement (DA Section 3.26(iii))*

PARK IMPROVEMENTS

Authorized facilities include any and all improvements to neighborhood parks located in the Project.

- *Construction of Park Sites WB-50, WB-51 and WB-52*

OPEN SPACE IMPROVEMENTS

Authorized facilities include any and all open space improvements designed to meet the needs of development of the Project, including, but not limited to: bike trails, bike/pedestrian bridges, storm drain crossings, storm drain detention/retention, wetland mitigation, tree mitigation, off-site hawk mitigation, agricultural mitigation, and/or wetland mitigation, property acquisition, endowment payments for open space management, landscaping and irrigation, access gates and fencing and related open space improvements.

- *Improvements related to WB-80 other than those included in the Storm Drain section above. Wetland creation mitigation, fencing, etc.*

UTILITIES

Authorized facilities include any and all utility improvements designed to meet the needs of development of the Project. All utility improvements, easement payments, and land acquisition not located under or alongside transportation improvements are considered authorized facilities. Authorized Facilities shall also include costs related to the acquisition of the offsite electric substation site, site clearing, grading, street frontage improvements including curbs, gutters, and paving; construction of an all-weather access road to the site from the nearest public street and/or extension of temporary 12kV overhead lines as described in the Project Development Agreement.

- *SVSP Electric Substation site acquisition, and improvements required by DA Section 3.11.3*
- *Temporary overhead 12kV lines to loop SVSP substation to line in WRSP Phase 3 and 4*

OTHER PUBLIC FACILITIES

Authorized facilities includes any and all public facilities or infrastructure including the Project's pro-rata contribution to the land acquisition of the off-site fire station site, site clearing, grading, street frontage improvements including curbs, gutters, and paving.

- *Fire Station site reimbursement obligations in DA Section 3.26(iii).*

DEVELOPMENT IMPACT FEES

Authorized facilities includes deferred development impact fees whether standard City fees levied at the time of the issuance of a building permit or required as part of the Development Agreement for the property recorded as Document No. 2012-0066790-00 in the Official Records of Placer County on July 25, 2012, including but not limited to the fees described in Section 3.17.1.2(i) of the Development Agreement.

FORMATION, ADMINISTRATIVE, AND INCIDENTAL EXPENSES

In addition to the above facilities, other incidental expenses as authorized by the Mello-Roos Community Facilities Act of 1982, include, but are not limited to, these: the cost of planning, permitting, approving and designing the facilities (including the cost of environmental evaluation, orthophotography, environmental remediation/mitigation, and preparation of an overarching Operation and Maintenance [O&M] Plan for the City of Roseville Open Space Preserves); land acquisition and easement payments for authorized CFD facilities; project management, construction staking; engineering studies and preparation of an engineer's report for the use of recycled water; utility relocation and demolition costs incidental to the construction of the public facilities, cost associated with the creation of the 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 or planning purposes serving development in the CFD; and any other expenses incidental to the to the construction, completion, and inspection of the facilities and related expenses associated with any of the foregoing.

EXHIBIT B

City of Roseville
Westbrook Community Facilities District No. 1
(Public Facilities)
Placer County, California

RATE, METHOD OF APPORTIONMENT, AND MANNER OF COLLECTION OF SPECIAL TAX

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. 1 (Public Facilities) (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 reasonably estimated costs related to the administration of the CFD, including, but not limited to, these:

- a. Costs of computing Special Taxes and preparing annual Special Taxes collection schedules (whether by the City or any designee thereof or both).
- b. Costs of collecting the Special Taxes (whether by the County, the City, or otherwise).
- c. Costs of remitting the Special Taxes to the Trustee.
- d. Costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Bond Indenture.
- e. Costs to the City, CFD, or any designee thereof of complying with arbitrage rebate requirements.
- f. Costs to the City, CFD, or any designee thereof of complying with City, CFD, or obligated persons disclosure requirements.
- g. Costs associated with preparing Special Taxes disclosure statements.

- h. Costs incurred in responding to public inquiries regarding the Special Taxes.
- i. Costs to the City, CFD, or designee thereof related to any appeal of the Special Taxes.
- j. Costs associated with the release of funds from an escrow account, if any.
- k. Costs to the City for the issuance of Bonds authorized by the CFD that are not recovered through the Bond sale proceeds.
- l. Amounts estimated to be advanced or advanced by the City for any other administrative purposes, including attorney's fees and other costs related to collection of the special taxes and commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Administrator" means the Finance Director, or his or her designee.

"Affordable Housing Director" means, at any point in time, the person in the City who serves as head of the department that is in charge of the City's affordable housing program.

"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 any Fiscal Year, the total of these:

- a. Debt Service to be paid from Special Taxes.
- b. The amount needed to replenish the reserve fund for the Bonds to the level required under the Bond Indenture, to the extent not included in a computation of Annual Costs in a previous Fiscal Year.
- c. Administrative Expenses for such Fiscal Year.
- d. The amount needed to (i) cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior Fiscal Year, (ii) to fund any foreseeable deficiency of the amount to be available for the payment of principal or interest on Bonds which are expected to occur in such Fiscal Year. .
- e. Authorized Facilities Funded on a Pay-As-You-Go Basis, which shall be paid on a first in first out basis.
- f. Less any available earnings on the reserve fund, Special Tax funds, or any other available revenues of the CFD or the City that may be used to fund Annual Costs.

"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 assigned by the County Assessor on the equalized tax roll.

"Authorized Facilities" means those facilities to be financed as identified in the resolution forming the CFD.

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

"Bond(s)" means bond(s) issued or other indebtedness incurred by the City for the CFD under the Act.

"Bond Indenture" means the indenture, resolution, fiscal agent agreement, or other financing document pursuant to which any Bonds are issued.

"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. 1 (Public Facilities) 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 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 preparing the tax roll.

"Debt Service" means the total amount of bond principal, interest, and the scheduled sinking fund payments of the Bonds.

"Developed Parcel" means, in any Fiscal Year:

- For Single-Family Parcels: All Parcels for which a Final Small Lot Subdivision Map was recorded during or prior to the preceding Fiscal Year.
- For Multifamily Parcels: All Parcels for which a Building Permit for new construction of a Residential Use structure was issued during or prior to the preceding Fiscal Year.
- For all Nonresidential Parcels: All Parcels for which a Building Permit for new construction of a Nonresidential Use structure was issued before May 1 of the preceding Fiscal Year.

"Development Impact Fee Deferral" means the deferred payment of development impact fees collected by the City or the South Placer Regional Transportation Authority (SPRTA) in the equivalent amount of \$5,600 in the Base Year per one DUE. The \$5,600 will be increased by any inflation increases to the selected development impact fee, as determined solely by the City, in each Fiscal Year following the Base Year.

"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 Parcel, and Nonresidential Parcel.

"DUE" means the dwelling unit equivalent of one single-family detached residential unit. Other land uses will be assigned DUEs based upon their usage factors or other means of comparison to that of single-family detached residential uses.

"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.

"Full Prepayment" means the complete fulfillment of a Parcel's Special Tax obligation, as determined by following the procedures in **Section 7**.

"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, as shown in **Attachments 1** and **2**.

"Maximum Annual Special Tax Rate" means the Maximum Annual Special Tax Rate per Unit or Acre as shown in **Attachment 2**.

"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.

"Maximum CFD Special Tax Revenue" means the sum of the Maximum Annual Special Tax levied on all Taxable Parcels in the CFD in a Fiscal Year.

"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.

"Original Parcel" means a Taxable Parcel identified in **Attachment 1** at formation of the CFD.

"Outstanding Bonds" means the total principal amount of Bonds that have been issued and not fully repaid or legally defeased.

"Parcel" means any County Assessor's Parcel in the CFD based on the equalized tax rolls of the County as of January 1 of each Fiscal Year.

"Partial Prepayment" means the partial fulfillment of a Parcel's Special Tax obligation, as determined by following the procedures in **Section 7**.

"Pay-As-You-Go Basis" means the use of annual and one-time Special Tax revenues to directly fund the construction, maintenance or improvement of Authorized Facilities, on a first in first out basis.

"Prepayment" means the complete or partial fulfillment of a Parcel's Special Tax obligation, as determined by following the procedures in **Section 7**.

"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 2**) 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, 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 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 also may include the merging of two or more Parcels to create new Parcels.

"Tax Category" means the categories of taxable land uses shown in **Attachment 2**.

"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 of 2 percent in all Fiscal Years following the Base Year by which the Maximum Annual Special Tax for the previous Fiscal Year will be increased for the first 45 Fiscal Years following the Base Year, or until all Outstanding Bonds have been redeemed.

"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 2**, 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 (a) Public Parcels, and (b) Parcels owned by the City, school districts, special districts, or the state or federal government. A Taxable Parcel that is acquired by a public agency, the Parcel shall remain a Taxable Parcel as per the provisions of **Section 4.g**.

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.

"Trustee" means a national banking association organized and existing under the laws of the United States.

"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 Parcel, such as an individual residential unit in an apartment building

"Zone" means Zone 1, Zone 2, or Zone 3.

"Zone 1" means that geographical area so designated in **Map 2**.

"Zone 2" means that geographical area so designated in **Map 2**.

"Zone 3" means that geographical area so designated in **Map 2**.

3. Duration of the Special Tax

The Special Tax will be levied and collected for as long as it is needed to pay Annual Costs; however, in no event shall the Special Tax be levied on any Parcel in the CFD after Fiscal Year 2075-2076.

When all Authorized Facilities and other Annual Costs incurred by the CFD have been paid, the Special Taxes under each of the Special Tax programs shall cease to be levied. The City shall 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. In addition, the Notice of Cessation of Special Tax shall 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

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, unless directed by the City to refrain from increasing or to limit the increase.
- b. Assignment of the Maximum Annual Special Tax to Original Parcels. The Maximum Annual Special Tax is assigned to Original Parcels on a Maximum Annual Special Tax per Acre basis by Zone. The Base Year Maximum Annual Special Tax per Acre for Original Parcels is shown in **Attachment 1** by Zone. **Map 1** shows the Original Parcels by County Assessor's Parcel Number. To determine the Maximum Annual Special Tax for an Original Parcel, identify the Acreage of such a Parcel. Next, determine which Zone or Zones the Parcel occupies. Determine the Acreage in each Zone, then multiply the Acreage times the Maximum Annual Special Tax per Acre (as increased by the Tax Escalation Factor) per Zone to determine the Maximum Annual Special Tax for the Original Parcel.
- c. Assignment of the Maximum Annual Special Tax to Successor Parcels. As Original Parcels and Successor Parcels are Subdivided, use the following steps to assign the Maximum Annual Special Tax to new Successor Parcels:
 1. If Original or Successor Parcels are Subdivided Into Large Lot Parcels:
 - A. The proposed Large Lot Parcels for the CFD are shown in **Map 2**. The corresponding Maximum Annual Special Taxes for each proposed Large Lot Parcel and Tax Category are shown in **Attachment 2**. If a Large Lot Parcel Map is recorded that reflects the boundaries of all Large Lot Parcels shown in **Map 2**, assign the Maximum Annual Special Tax shown in **Attachment 2** to each Large Lot Parcel created by the Large Lot Subdivision Map.
 - B. If the Large Lot Parcels created by the Large Lot Parcel Map have boundaries that differ from the boundaries shown in **Map 2**, use the following procedures to assign the Maximum Annual Special Tax to Large Lot Parcels created by the Large Lot Subdivision Map:
 1. All Large Lot Parcels are created but differ in shape and size from Map 2. **Map 2** and **Attachment 2** shall be updated and the correct boundaries of each Large Lot Parcel shall be reflected in **Map 2** and **Attachment 2**. If, at the same time changes are being made to **Attachment 2**, it is determined that the number of Final Small Lot Subdivision Map, Acreage of Multifamily Parcels, or Acreage of Nonresidential Parcels in a Large Lot Parcel has changed, the Maximum Annual

Special Tax for each Large Lot Parcel in **Attachment 2** may, in the City's sole discretion, also be changed, as long as the Maximum CFD Special Tax Revenues are not reduced. If the City determines that such an adjustment is needed, the adjustment shall 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 as otherwise provided in **Sections 4** and **5** below. After **Attachment 1** and **Attachment 2**, as needed, have been updated, the Administrator shall record, or cause to be recorded, an amended Notice of Special Tax Lien that includes the revised attachments. If such an adjustment and recording takes place, the property owner that requested the adjustment shall bear the costs to effect the adjustment and prepare the required amendments to the Notice of Special Tax Lien and **Attachments 1** and **2**. Before approval of the adjustment, the City may require a deposit from the requesting property owner for the estimated cost to perform such adjustment.

2. Some Large Lot Parcels are created by a Large Lot Subdivision Map with a Remainder Parcel or Parcels. If the recorded Large Lot Parcels reflect the boundaries of the corresponding Large Lot Parcels shown in **Map 2**, assign the Maximum Annual Special Tax shown in **Attachment 2** to each Large Lot Parcel created by the Large Lot Subdivision Map:
 - a. If just one Remainder Parcel is created by the recordation of the Large Lot Parcel Map, assign the Maximum Annual Special Tax to all Large Lot Parcel created using the procedures in **Section 4.c.1.A.** or **Section 4.c.1.B.** above. Identify the Acreage of the Remainder Parcel and determine the Acreage which lies in each Zone, as needed. Multiply the Acreage times the Maximum Annual Special Tax shown in **Attachment 1** for the appropriate Zone to determine the Maximum Annual Special Tax for the Remainder Parcel.
 - b. If more than one Remainder Parcel is created by recordation of the Large Lot Parcel Map, assign the Maximum Annual Special Tax to all Large Lot Parcel created using the procedures in **Section 4.c.1.A.** or **Section 4.c.1.B.** above. Identify the Acreage of each Remainder Parcel and determine the Acreage which lies in each Zone, as needed. For each Zone, as needed, multiply the Acreage times the Maximum Annual Special Tax for that Zone shown in **Attachment 1**. Sum the amount calculated for each Zone to determine the Maximum Annual Special Tax for the Remainder Parcel.

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**.

2. If Original or Successor Parcel is Subdivided into Single-Family Parcels. There shall be no net loss of Maximum CFD Special Tax Revenue as a result of the assignment of the Maximum Annual Special Tax to Single-Family Parcels. Use the following procedures to assign the Maximum Annual Special Tax to Single-Family Parcels:

- C. For the Remainder Parcel or Parcels, identify the Maximum Annual Special Tax for the Large Lot Parcel that has been Subdivided. Sum the Maximum Annual Special Tax for all Single-Family Parcels created by the Subdivision. Subtract the sum of the Maximum Annual Special Tax for all Single-Family Parcels from the Maximum Annual Special Tax for the Large Lot Parcel to determine the Maximum Annual Special Tax for the Remainder Parcel.

If more than one Remainder Parcel is created by recordation of the Large Lot Parcel Map, allocate the Maximum Annual Special Tax for all Remainder Parcels on a pro rata basis to all Remainder Parcels based on the percentage share of Taxable Acreage identified for each Remainder Parcel.

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**.

- d. Affordable Units that Become Market-Rate Units. If, in any Fiscal Year, the City Manager, or its designee, determines that a Unit that previously had been designated as an Affordable Unit no longer qualifies as such, the Affordable Housing Director 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 2 percent per year.
- e. Transfer of the Assigned Maximum Special Tax from One Large Lot to Another. The Maximum Annual Special Taxes shown in **Attachment 2** were determined based on the expected land uses for each Large Lot Parcel shown in **Map 2**. If the number of planned residential units or nonresidential acreage is transferred from one Large Lot Parcel to another before recordation of a Final Small Lot Subdivision 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 CFD Special Tax Revenues as a result of the transfer. Should a transfer result in an amendment to **Attachment 1** or **Attachment 2** 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** and **2**. 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:

Step 4.e.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 Rate per Unit identified for the Units or Acreage in **Attachment 2** (escalated by the Tax Escalation Factor to the then-current Fiscal Year).

Step 4.e.2: Subtract the amount determined in *Step 4.e.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.

Step 4.e.3: Add the amount determined in *Step 4.e.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.

- 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 the newly assigned Tax Category for such a Parcel is determine using the provisions of **Sections 4** and **5** of the RMA..
- g. Taxable Parcels Acquired by a Public Agency. A Taxable Parcel that is acquired by a public agency after the CFD is formed will remain subject to the applicable Special Tax unless the Special Tax obligation is satisfied pursuant to Section 53317.5 of the Government Code. An exception to this may be made if a Public Parcel, such as a school site, is relocated to a Taxable Parcel, in which case 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 new Taxable Parcel. This trading of a Parcel from a Taxable Parcel to a Public Parcel will be permitted to the extent there is no net loss in Maximum CFD Special Tax Revenue and the transfer is agreed to by the owners of the Parcels involved in the transfer and the Administrator.

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 Parcel records of the Assessor's Secured Tax Roll as of January 1, and other City development approval records, 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, 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 6**.

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 **Sections 4** and **5**. The Administrator then will 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. Compute 100 percent of the Maximum Annual Special Tax Revenue for all Developed Parcels in Zones 1, 2, and 3.
- c. For all Parcels in Zone 1, calculate the Special Tax levy for each Taxable Parcel by the following steps:
- Step 6.c.1: Compare the Annual Costs with the amount calculated in **Section 6.a** and the Maximum Annual Special Tax Revenue computed in **Section 6.b**.
- Step 6.c.2: If the Annual Costs are greater than the amount calculated in **Section 6.b**, increase proportionately the Maximum Annual Special Tax levy for each Small Lot Tentative Map Parcel until the revenue from the Special Tax levy, when added to the levy amount computed in **Section 6.b**, 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.c.3: If the Annual Costs are greater than the amount calculated in *Step 6.c.2*, increase proportionately the Maximum Annual Special Tax levy, when added to the levy amounts determined in **Section 6.b** above, 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 6.c.4: If the Annual Costs are greater than the amount calculated in *Step 6.c.3*, increase proportionately the Maximum Annual Special Tax levy for each Undeveloped Parcel until the revenue from the Special Tax levy, when added to the levy amounts determined in **Section 6.b**, 6.c.2 and 6.c.3 above, equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Undeveloped Parcels, if needed to fund Annual Costs.
- Step 6.c.5: If the Annual Costs are greater than the amount calculated in *Step 6.c.4*, follow the procedures set forth in **Section 6.d** below.
- d. For all Parcels in Zone 2, calculate the Special Tax levy for each Taxable Parcel by the following steps:
- Step 6.d.1: Increase proportionately the Maximum Annual Special Tax levy for each Small Lot Tentative Map Parcel until the revenue from the Special Tax levy, when added to the levy amounts determined above in **Section 6.b** and **6.c**, 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.d.2: Compare the Annual Costs with the amount calculated in *Step 6.d.1*.
- Step 6.d.3: If the Annual Costs are greater than the amount calculated in *Step 6.d.1*, increase proportionately the Maximum Annual Special Tax levy for each Large Lot Parcel until the revenue from the Special Tax levy, when added to the levy amounts determined above in **Section 6.b** and in previous steps in **Section 6.c**, 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 6.d.4: If the Annual Costs are greater than the amount calculated in *Step 6.d.3*, increase proportionately the Maximum Annual Special Tax levy for each Undeveloped Parcel until the revenue from the Special Tax levy, when added to the levy amounts determined above in **Section 6.b** and in previous steps in **Section 6.c**, equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Undeveloped Parcels, if needed to fund Annual Costs.
- Step 6.d.5: If the Annual Costs are greater than the amount calculated in *Step 6.d.4*, follow the procedures set forth in **Section 6.e** below.
- e. For all Parcels in Zone 3, calculate the Special Tax levy for each Taxable Parcel by the following steps:
- Step 6.e.1: Increase proportionately the Maximum Annual Special Tax levy for each Small Lot Tentative Map Parcel until the revenue from the Special Tax levy, when added to the levy amounts determined above in **Sections 6.b** through **6.d**, 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.e.2: Compare the Annual Costs with the amount calculated in *Step 6.e.1*.
- Step 6.e.3: If the Annual Costs are greater than the amount calculated in *Step 6.e.1*, increase proportionately the Maximum Annual Special Tax levy for each Large Lot Parcel until the revenue from the Special Tax levy, when added to the levy amounts determined above in **Sections 6.b** through **6.d**, and in previous steps in **Section 6.e**, 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 6.e.4: If the Annual Costs are greater than the amount calculated in *Step 6.e.3*, increase proportionately the Maximum Annual Special Tax levy for each Undeveloped Parcel until the revenue from the Special Tax levy, when added to the levy amounts determined above in **Sections 6.b** through **6.d**, and in previous steps in **Section 6.e**, equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Undeveloped Parcels, if needed to fund Annual Costs.
- f. Levy on each Taxable Parcel the amount calculated above.
- g. 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 determining which Parcels are subject to the tax and their Special Tax assignments.

7. Prepayment of the Special Tax Obligation

A property owner may permanently or partially satisfy the Maximum Annual Special Tax for a Taxable Parcel by a Full or Partial Prepayment as permitted under Government Code Section 53344. Prepayment is permitted only under the following conditions:

- The City determines that the Prepayment of the Special Tax does not jeopardize its ability to make timely payments of Debt Service on Outstanding Bonds.
 - The landowner prepaying the Special Tax on a Parcel has paid any delinquent Special Tax and penalties on that Parcel before Prepayment.
- a. The Full Prepayment amount shall be established by following the steps below:

Step 7.a.1: Determine the Maximum Annual Special Tax for the Taxable Parcel for which the Special Tax is to be prepaid using the provisions of **Sections 4 and 5**. If the Parcel is not designated as a Developed Parcel, determine the applicable Maximum Annual Special Tax for the Parcel assuming it is a Developed Parcel.

Step 7.a.2: Increase the Maximum Annual Special Tax by 2 percent for the remaining period for which the Parcel is subject to the Special Tax (up to 30 years or the termination of the CFD, whichever is lesser).

Step 7.a.3: Using a discounted rate equal to the most current yield for the 30-Year Treasury Constant Maturity, calculate the net present value of the revenue stream determined *Step 7.a.2*. If this yield is no longer available, the Administrator will select a yield rate from the most comparable type of security.

Step 7.a.4: Add to the amount calculated in Step 7.a.3 the Development Impact Fee Deferral amount, as adjusted for inflation.

Step 7.a.5: Add the administrative cost of processing the Prepayment to the amount calculated in *Step 7.a.4*.

Step 7.a.6: The amount in *Step 7.a.5* is the amount of the Full Prepayment of the Maximum Annual Special Tax for the Taxable Parcel.

- b. The Partial Prepayment amount shall be established by following the procedure below:

The amount of any Partial Prepayment must be a minimum of 25-percent of the Full Prepayment amount. A Partial Prepayment may be made in an amount equal to at least 25-percent of the Full Prepayment desired by the party making a Partial Prepayment, except that the full amount of administrative fees and expenses determined in *Step 7.a.4* shall be included in the Partial Prepayment. The Maximum Annual Special Tax that can be levied on a Parcel after a Partial Prepayment is made is equal to the Maximum Annual Special Tax that could have been levied before the Prepayment, reduced by the percentage of the Full Prepayment that the Partial Prepayment represents, all as determined by or at the direction of the Administrator.

8. Interpretation, Application, and Appeal of Special Tax Formula and Procedures

Any taxpayer who feels 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 then will 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 credit or refund will be granted.

Interpretations may be made by the City, without Resolution or Ordinance 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 administrative efficiency or convenience or to comply with new applicable federal, state, or local law.

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. 1 (Public Facilities)
Maximum Annual Special Tax per Acre in the Base Year
of FY 2014-15**

Zone	Maximum Annual Special Tax Per Acre [1]
Zone 1	\$12,594
Zone 2	\$12,546
Zone 3	\$14,389
Totals	

[3] The Maximum Annual Special Tax increases by the Tax Escalator as defined in **Section 2** of this RMA.

Attachment 2
Westbrook Community Facilities District No. 1 (Public Facilities)
Large Lot Maximum Annual Special Tax in the Base Year

Large Lot Parcel	Tax Category	Acres	No. of Units	Maximum Annual Special Tax per Unit [1]	Maximum Annual Special Tax [1]
Zone 1					
WB-5A	LDR	11.8	71	\$1,585	\$112,535
WB-5B	LDR	18.8	86	\$1,585	\$136,310
WB-6	LDR	21.6	103	\$1,585	\$163,255
WB-7A	LDR	12.0	62	\$1,585	\$98,270
WB-7B	LDR	13.1	72	\$1,585	\$114,120
WB-24	MDR	7.3	53	\$1,300	\$68,900
WB-25	MDR	14.0	100	\$1,300	\$130,000
WB-51	Tax-Exempt	4.4	-	\$0	\$0
WB-61	Tax-Exempt	0.3	-	\$0	\$0
Zone 1 - Totals		103.3	547		\$823,390
Zone 2					
WB-2	LDR	18.6	96	\$1,585	\$152,160
WB-4	LDR	11.4	56	\$1,585	\$88,760
WB-21	MDR	8.1	55	\$1,300	\$71,500
	MDR - Affordable-Middle		5	\$650	\$3,250
WB-22	MDR	13.0	87	\$1,300	\$113,100
	MDR - Affordable-Middle		7	\$650	\$4,550
WB-23	LDR	16.1	88	\$1,585	\$139,480
WB-33	HDR - Affordable-Low	6.6	81	\$152	\$12,312
	HDR - Affordable-Very Low		81	\$0	\$0
WB-42	Nonresidential	12.9	-	\$6,200	\$79,732
WB-60	Tax-Exempt	10.0	-	\$0	\$0
Zone 2 - Totals		96.7	556		\$664,844

Attachment 2
Westbrook Community Facilities District No. 1 (Public Facilities)
Large Lot Maximum Annual Special Tax in the Base Year

Large Lot Parcel	Tax Category	Acres	No. of Units	Maximum Annual Special Tax per Unit [1]	Maximum Annual Special Tax [1]
Zone 3					
WB-1	LDR	19.1	85	\$1,585	\$134,725
WB-3	LDR	14.4	77	\$1,585	\$122,045
WB-20	MDR	20.3	208	\$1,300	\$270,400
	MDR - Affordable-Middle		29	\$650	\$18,850
WB-30	HDR	4.8	120	\$305	\$36,600
WB-31	HDR	8.2	207	\$305	\$63,135
WB-32	HDR	8.0	200	\$305	\$61,000
WB-40	Nonresidential	6.2	-	\$0	\$0
WB-41	Nonresidential	19.3	-	\$0	\$0
WB-43	Nonresidential	4.3	-	\$0	\$0
WB-50	Tax-Exempt	9.6	-	\$0	\$0
WB-52	Tax-Exempt	1.5	-	\$0	\$0
WB-62	Tax-Exempt	0.8	-	\$0	\$0
WB-80	Tax-Exempt	36.6	-	\$0	\$0
Zone 3 - Totals		153.1	926		\$706,755
CFD Totals		353.1	2,029		\$2,194,989

"att2"

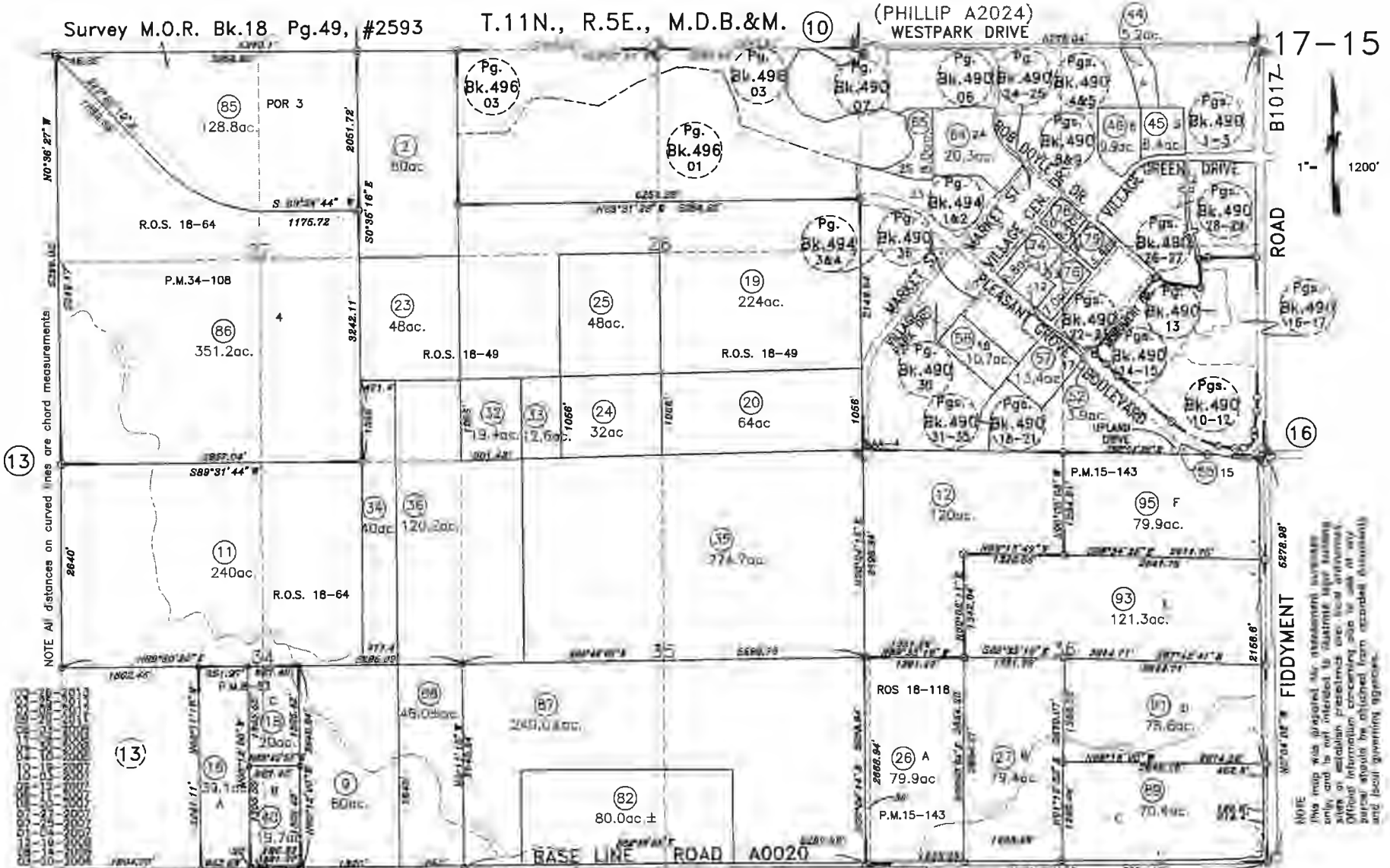
[1] The Maximum Annual Special Tax increases by the Tax Escalator as defined in **Section 2** of this RMA.

Survey M.O.R. Bk.18 Pg.49, #2593

T.11N., R.5E., M.D.B.&M. 10

(PHILLIP A2024)
WESTPARK DRIVE

17-15



NOTE: All distances on curved lines are chord measurements.

NOTE: This map was prepared by automated software and is not intended to guarantee title boundaries. Official information concerning this or any parcel should be obtained from recorded documents and local governing agencies.

Map 1

Survey M.O.R. Bk. 18, Pg. 108
 Parcel M.O.R. Bk. 15, Pg. 143, 73362 Bk.23
 Parcel M.O.R. Bk. 8, Pg. 53
 Survey M.O.R. Bk. 32, Pg. 99
 Parcel M.O.R. Bk. 34, Pg. 108 DPM 20080287

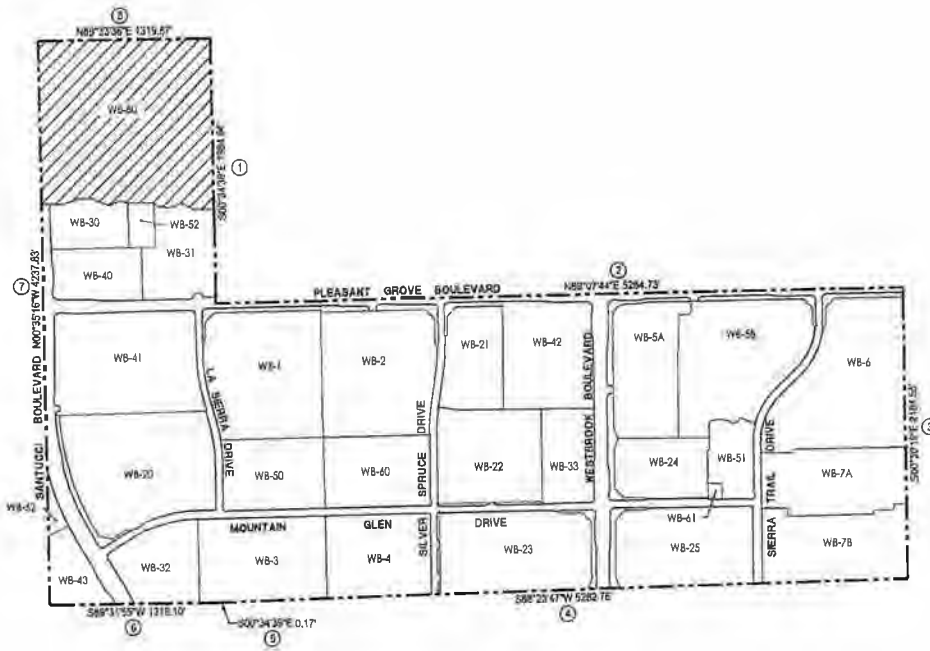
Survey M.O.R. Bk.18, Pg.64 #2608 Assessor's Map Bk.17 Pg.15
 Survey M.O.R. Bk.18, Pg.118, No.2687 County of Placer, Calif.
 Westpark Vill.1, Ph.3, M.O.R. Bk. AA, Pg. 95
 Westpark Ph 1 Lg Lot Subd., M.O.R. Bk. AA, Pg. 4

NOTE: Assessor's Block Numbers Shown in Ellipses. Assessor's Parcel Numbers Shown in Circles.

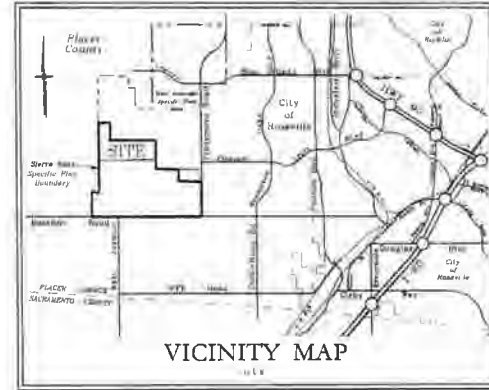
RNP electronically

**BOUNDARY MAP
CITY OF ROSEVILLE
WESTBROOK COMMUNITY
FACILITIES DISTRICT NO. 1
(PUBLIC FACILITIES)**

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



- LEGEND**
- DISTRICT BOUNDARY
 - ANTICIPATED TAX-EXEMPT PARCELS



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. ____, 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

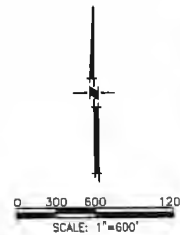
FILED THIS ___ DAY OF ___ 2014, AT THE HOUR OF ___ O'CLOCK ___ M, IN BOOK ___ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, AT PAGE ___ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF PLACER, STATE OF CALIFORNIA.

DOCUMENT NO _____

FEE _____

BY: _____

JIM McCAULEY
COUNTY RECORDER
COUNTY OF PLACER



Mackay & Somp
ENGINEERS PLANNERS SURVEYORS
1902 Eureka Road, Suite 100, Roseville, CA 95691 (916) 773-1180

MARCH 2014
SHEET 1 OF 1 18437-EXT

Map 2

EXHIBIT C
Property Owners and Assessor Parcel Numbers

County Assessor's <u>Parcel No.</u>	Name of <u>Property Owner</u>
017-150-002-000	WESTPARK S.V. 400, LLC
017-150-023-510	WESTPARK S.V. 400, LLC
017-150-025-510	WESTPARK S.V. 400, LLC
017-150-019-510	WESTPARK S.V. 400, LLC

CITY COUNCIL OF THE CITY OF ROSEVILLE

RESOLUTION NO. 14-134

**A RESOLUTION DECLARING RESULTS OF SPECIAL ELECTION AND DIRECTING
RECORDING OF NOTICE OF SPECIAL TAX LIEN REGARDING
WESTBROOK COMMUNITY FACILITIES DISTRICT NO. 1 (PUBLIC FACILITIES)**

RESOLVED, by the City Council (the "City Council") of the City of Roseville (the "City"), State of California, that:

WHEREAS, this City Council has adopted a resolution entitled "A Resolution of Formation of the City Council of the City of Roseville to Form Westbrook Community Facilities District No. 1 (Public Facilities)" (the "Resolution of Formation"), ordering the formation of the "City of Roseville Westbrook Community Facilities District No. 1 (Public Facilities)" (the "CFD"), authorizing the levy of a special tax on property within the CFD and preliminarily establishing an appropriations limit for the CFD, all pursuant to the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"); and

WHEREAS, this City Council has also adopted a resolution entitled "Resolution Determining Necessity to Incur Bonded Indebtedness of the City Council of the City of Roseville" (the "Resolution of Necessity"), determining the necessity to incur bonded indebtedness in the maximum aggregate principal amount of \$90,000,000 upon the security of the special tax to be levied within the CFD pursuant to the Act; and

WHEREAS, under the provisions of the Resolution of Formation and the Resolution Necessity and pursuant to a "Resolution Calling Special Election of the City Council of the City of Roseville Regarding Westbrook Community Facilities District No. 1 (Public Facilities)" (the "Election Resolution") heretofore adopted by this City Council the propositions of the levy of the special tax, the establishment of the appropriations limit and the incurring of the bonded indebtedness were submitted to the qualified electors of the CFD as required by the provisions of the Act.

WHEREAS, pursuant to the terms of the Election Resolution, which are by this reference incorporated herein, the special election has been held and the City Clerk has on file a Canvass and Statement of Results of Election, (the "Canvass") a copy of which is attached hereto as Exhibit A; and

WHEREAS, this City Council has reviewed the Canvass, finds it appropriate and wishes to complete its proceedings for the CFD.

NOW, THEREFORE, IT IS HEREBY ORDERED as follows:

1. **Recitals.** The foregoing recitals are all true and correct.
2. **Issues Presented.** The issues presented at the special election were the levy of a special tax within the CFD, the incurring of a bonded indebtedness in the maximum aggregate principal amount of \$90,000,000, and the approval of an annual appropriations limit of not to

exceed \$10,000,000, all pursuant to the Resolution of Formation and the Resolution of Necessity.

3. **Canvass and Issues Approved.** The Council hereby approves the Canvass and finds that it shall be a permanent part of the record of its proceedings for the CFD. Pursuant to the Canvass, the issues presented at the special election were approved by the qualified electors of the CFD by more than two-thirds (2/3) of the votes cast at the special election.

4. **Proceedings Approved.** Pursuant to the voter approval, the CFD is hereby declared to be fully formed with the authority to levy the special taxes, to incur the approved bonded indebtedness and to have the established appropriations limit, all as heretofore provided in these proceedings and in the Act. It is hereby found that all prior proceedings and actions taken by this City Council with respect to the CFD were valid and in conformity with the Act.

5. **Notice of Tax Lien.** The City Clerk is hereby directed to complete, execute and cause to be recorded in the office of the County Recorder of the County of Placer a notice of special tax lien in the form required by the Act, such recording to occur no later than fifteen (15) days following adoption by the Council of this Resolution.

6. **Effective Date.** This Resolution shall take effect upon its adoption.

The foregoing Resolution was adopted by the City Council of the City of Roseville on the 16th day of April, 2014, on the following vote:

AYES:	COUNCILMEMBERS:	Roccucci, Herman, Garcia, Gore, Rohan
NOES:	COUNCILMEMBERS:	None
ABSENT:	COUNCILMEMBERS:	None
ABSTAIN:	COUNCILMEMBERS:	None



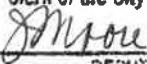
Mayor

ATTEST:



City Clerk

The foregoing instrument is a correct copy of the original on file in this office.

ATTEST: _____
City Clerk of the City of Roseville, California


DEPUTY CLERK

CANVASS AND STATEMENT OF RESULT OF ELECTION

**CITY OF ROSEVILLE
WESTBROOK COMMUNITY FACILITIES DISTRICT NO. 1
(PUBLIC FACILITIES)**

I hereby certify that on April 16, 2014, I canvassed the returns of the election held on April 16, 2014, in the City of Roseville Westbrook Community Facilities District No. 1 (Public Facilities) and the total number of ballots cast in said election and the total number of votes cast for and against the measure are as follows and the totals as shown for and against the measure are full, true and correct:

	<u>Qualified Landowner Votes</u>	<u>Votes Cast</u>	<u>YES</u>	<u>NO</u>
City of Roseville Westbrook Community Facilities District No. 1 (Public Facilities), Special Tax Election, April 16, 2014	398	398	398	0

BALLOT MEASURE: Shall the City of Roseville incur an indebtedness and issue bonds in the maximum aggregate principal amount of not to exceed \$90,000,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of City of Roseville Westbrook Community Facilities District No. 1 (Public Facilities) (the "CFD"), the proceeds of which bonds will be used to acquire and/or construct certain facilities and pay for the costs of issuing the bonds and related expenses; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the City's fiscal year 2014-15, upon lands within the CFD to pay for the principal and interest upon such bonds, to pay the costs of the City in administering the CFD, and to pay for the costs of acquiring and/or constructing certain facilities; and shall the annual appropriations limit of the CFD be established in the amount of \$10,000,000?

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND this 16th day of April, 2014.

By: 
City Clerk