

Final Hearing Report

Amoruso Ranch Community Facilities District No. 2 (Public Services)

The Economics of Land Use



Prepared for:
City of Roseville

Prepared by:
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Table of Contents

1.	Introduction	1
	Background	1
	Purpose of the CFD	1
	Organization of the Report	3
2.	Land Uses	4
3.	Authorized Services and Estimated Services Costs	7
	Authorized Services of the CFD	7
	Authorized Services Estimated Costs	9
4.	Structure of the CFD	11
	Description of the CFD	11
	The CFD Funding Program	11
	Allocation of CFD Annual Costs to Taxable Land Uses	11
	Determining the Maximum Annual Special Tax	11
	Base Year	17
	Annual Tax Escalation Factor	17
	Termination of the Special Tax	17
	Definition of Annual Costs	17
	Assignment of Maximum Annual Special Tax	17
	Affordable Units	18
	Transfer of the Assigned Maximum Annual Special Tax	19
	Conversion of a Tax-Exempt Parcel to a Taxable Parcel	19
	Taxable Parcels Acquired by a Public Agency	19
	Determination of Parcels Subject to the Special Tax	19
	Setting the Special Tax Levy for Taxable Parcels	20
	Prepayment of the Special Tax Obligation	20
	Interpretation, Application, and Appeal of Special Tax Formula and Procedures	21
	Manner of Collection	21

Exhibits:

Exhibit A: Rate, Method of Apportionment, and
Manner of Collection of Special Tax

Exhibit B: List of Authorized Facilities and Services

List of Map and Tables

Map 1.	Amoruso Ranch CFD No. 2	2
Table 1.	CFD Parcels (2 pages)	5
Table 2.	Summary of Annual Maintenance Costs	10
Table 3.	Allocation of Maintenance Costs to Land Uses.....	12
Table 4.	Maximum Annual Special Tax by Tax Category— Base Year	13
Table 5.	Maximum Annual Special Tax by Large Lot— Base Year (3 Pages)	14

1. Introduction

Background

The City of Roseville (City) retained Economic & Planning Systems, Inc. (EPS) to support its efforts to create a Mello-Roos Community Facilities District (CFD) for the Amoruso Ranch Specific Plan (ARSP). The objective of establishing a CFD is to create a land-secured funding mechanism to be used to fund maintenance of authorized services of the CFD. The CFD is being formed for the entire project area included in the ARSP. The ARSP consists of an approximately 695-acre site located in the northwest edge of the City of Roseville. The overall project area is approved for approximately 2,827 dwelling units (approximately 1,100 low-density residential [LDR] units, 695 medium-density residential [MDR] units, 1,032 high-density residential [HDR] units and approximately 51.1 acres of commercial uses.

The CFD boundary initially is proposed to include all of the territory included in ARSP.

Formation of the City's CFD No. 2 (Public Services) has been initiated with the adoption of the Resolution of Intention (ROI) to form the CFD. The City Council (Council) adopted the ROI on April 5, 2023. The Resolution of Formation (ROF) will be considered by the Council on May 17, 2023.

Purpose of the CFD

The CFD is being formed to fund maintenance and operation of authorized services of the ARSP under the Mello-Roos Act. **Map 1** shows the boundaries of the CFD.

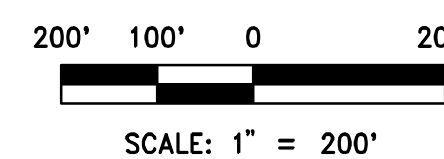
AMORUSO RANCH - CFD #2

BROOKFIELD RESIDENTIAL

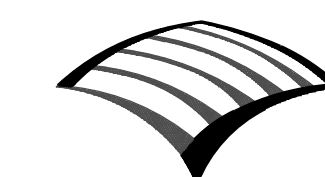
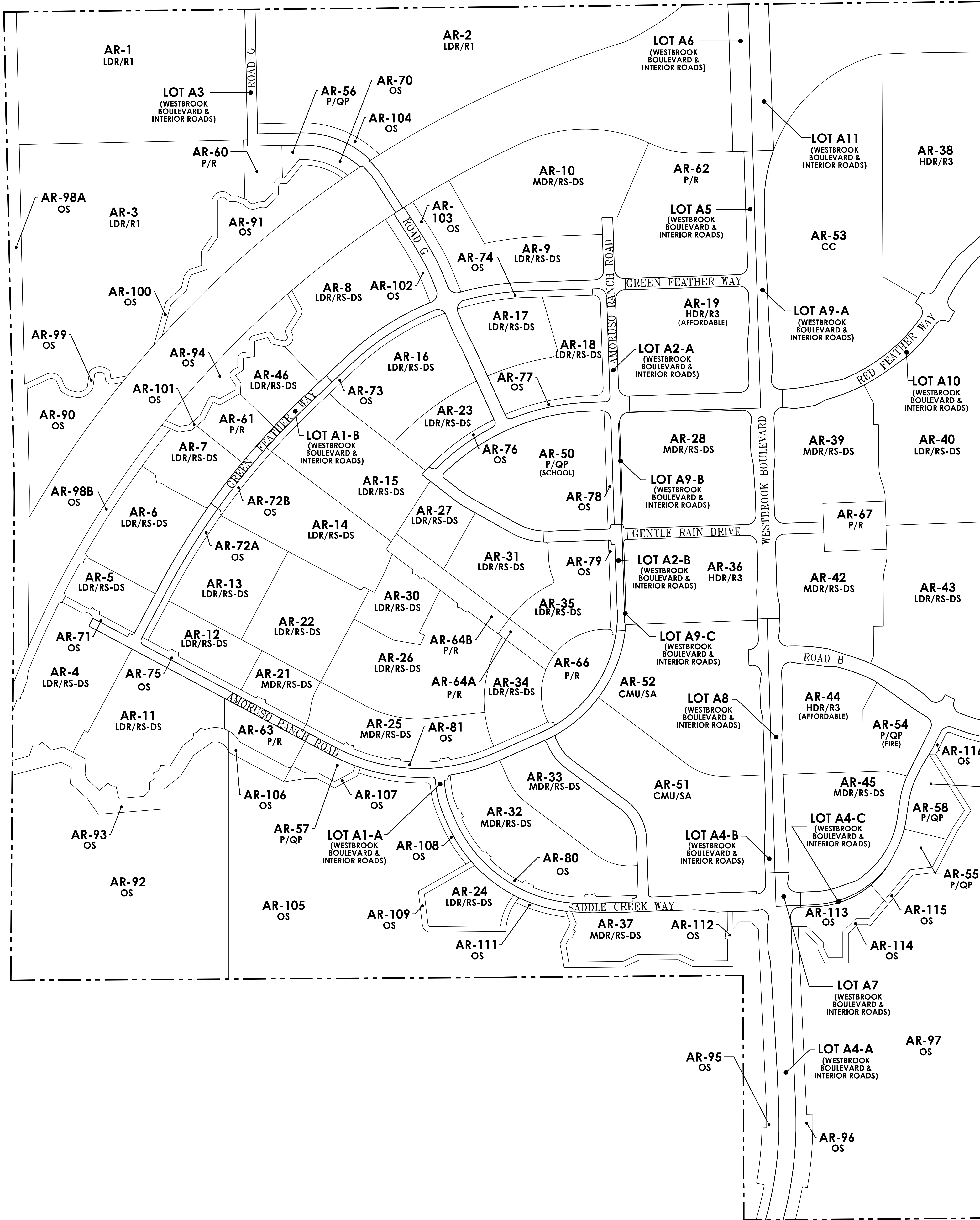
ROSEVILLE

CALIFORNIA

MARCH 9, 2023



Lot ID	Land Use	Area (AC)	Units
AR-1	LDR	20.16	70
AR-2	LDR	24.71	101
AR-3	LDR	27.26	84
AR-4	LDR	7.21	31
AR-5	LDR	2.39	10
AR-6	LDR	5.37	25
AR-7	LDR	3.12	19
AR-8	LDR	8.08	56
AR-9	LDR	6.26	42
AR-10	MDR	10.53	138
AR-11	LDR	8.24	38
AR-12	LDR	3.13	16
AR-13	LDR	5.37	30
AR-14	LDR	7.47	50
AR-15	LDR	7.44	49
AR-16	LDR	6.56	45
AR-17	LDR	3.62	24
AR-18	LDR	5.08	33
AR-19	HDR	9.33	230
AR-21	MDR	2.05	15
AR-22	LDR	6.04	32
AR-23	LDR	2.72	19
AR-24	LDR	2.50	12
AR-25	MDR	5.29	38
AR-26	LDR	9.29	48
AR-27	LDR	2.40	15
AR-28	MDR	10.17	129
AR-30	LDR	2.86	13
AR-31	LDR	4.40	27
AR-32	MDR	7.78	58
AR-33	MDR	5.14	42
AR-34	LDR	3.21	14
AR-35	LDR	4.82	20
AR-36	HDR	7.54	113
AR-37	MDR	4.96	39
AR-38	HDR	15.07	380
AR-39	MDR	7.81	66
AR-40	LDR	14.42	81
AR-42	MDR	7.53	76
AR-43	LDR	12.12	82
AR-44	HDR	5.91	150
AR-45	MDR	7.98	94
AR-46	LDR	2.74	13
AR-50	P/QP	9.59	0
AR-51	CC/VC	14.15	91
AR-52	CC/VC	12.97	68
AR-53	CC	23.71	0
AR-54	P/QP	2.95	0
AR-55	P/QP	1.46	0
AR-56	P/QP	0.28	0
AR-57	P/QP	0.85	0
AR-58	P/QP	1.35	0
AR-59	P/QP	0.65	0
AR-60	P/R	1.28	0
AR-61	P/R	1.87	0
AR-62	P/R	10.34	0
AR-63	P/R	1.71	0
AR-64A	P/R	0.74	0
AR-64B	P/R	1.82	0
AR-66	P/R	2.86	0
AR-67	P/R	2.02	0
AR-70	OS	0.57	0
AR-71	OS	0.33	0
AR-72A	OS	0.64	0
AR-72B	OS	0.34	0
AR-73	OS	0.97	0
AR-74	OS	0.59	0
AR-75	OS	0.84	0
AR-76	OS	0.34	0
AR-77	OS	0.96	0
AR-78	OS	0.49	0
AR-79	OS	0.39	0
AR-80	OS	1.16	0
AR-81	OS	1.19	0
AR-90	OS	3.81	0
AR-91	OS	4.16	0
AR-92	OS	28.70	0
AR-93	OS	3.10	0
AR-94	OS	2.30	0
AR-95	OS	2.72	0
AR-96	OS	2.29	0
AR-97	OS	41.68	0
AR-98A	OS	5.93	0
AR-98B	OS	2.01	0
AR-99	OS	0.50	0
AR-100	OS	1.22	0
AR-101	OS	0.96	0
AR-102	OS	0.64	0
AR-103	OS	0.68	0
AR-104	OS	0.85	0
AR-105	OS	38.19	0
AR-106	OS	0.66	0
AR-107	OS	0.36	0
AR-108	OS	0.62	0
AR-109	OS	0.77	0
AR-111	OS	0.19	0
AR-112	OS	1.05	0
AR-113	OS	1.84	0
AR-114	OS	0.55	0
AR-115	OS	0.73	0
AR-116	OS	0.26	0
LOT A10	RW	3.10	0
LOT A11	RW	2.02	0
LOT A1-A	RW	6.30	0
LOT A1-B	RW	1.01	0
LOT A2-A	RW	7.91	0
LOT A2-B	RW	1.07	0
LOT A3	RW	2.18	0
LOT A4-A	RW	7.00	0
LOT A4-B	RW	1.57	0
LOT A4-C	RW	0.10	0
LOT A5	RW	3.89	0
LOT A6	RW	1.99	0
LOT A7	RW	0.41	0
LOT A8	RW	6.35	0
LOT A9-A	RW	6.46	0
LOT A9-B	RW	0.09	0
LOT A9-C	RW	0.13	0



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Organization of the Report

This report consists of these 4 chapters and 2 exhibits:

- **Chapter 1** includes this introduction.
- **Chapter 2** describes the proposed land uses in the CFD.
- **Chapter 3** describes authorized services to be funded in the CFD and the estimated maintenance costs.
- **Chapter 4** describes the structure of the CFD.
- **Exhibit A** provides the Rate, Method of Apportionment, and Manner of Collection of Special Tax (RMA).
- **Exhibit B** provides the List of Authorized Services.

2. Land Uses

The City intends to form Amoruso Ranch CFD No. 2 over the territory included in the ARSP. The ARSP consists of an approximately 695-acre site located in the northwest edge of the City of Roseville. The overall project area is approved for approximately 2,827 dwelling units (approximately 1,100 low-density residential [LDR] units, 695 medium-density residential [MDR] units, 1,032 high-density residential [HDR] units and approximately 51.1 acres of commercial uses.

Table 1, below, identifies the villages as designated in the ARSP that are within the proposed CFD boundary.

Table 1
Amoruso Ranch CFD No. 2 (Public Services)
CFD Land Uses

Lot Number	APN	Land Uses	Acres	Planned Units	Density
AR-4	017-480-001-000	LDR	7.21	31	4.30
AR-5	017-480-003-000	LDR	2.39	10	4.18
AR-6	017-480-004-000	LDR	5.37	25	4.66
AR-11	017-480-023-000	LDR	8.24	38	4.61
AR-12	017-480-007-000	LDR	3.13	16	5.11
AR-13	017-480-006-000	LDR	5.39	30	5.57
AR-21	017-480-009-000	MDR	2.05	15	7.32
AR-22	017-480-010-000	LDR	6.05	32	5.29
AR-24	017-480-030-000	LDR	2.50	12	4.80
AR-25	017-480-011-000	MDR	5.29	38	7.18
AR-26	017-480-012-000	LDR	9.26	48	5.18
AR-30	017-480-013-000	LDR	2.89	13	4.50
AR-32	017-480-046-000	MDR	7.78	58	7.46
AR-33	017-480-045-000	MDR	5.14	42	8.17
AR-34	017-480-021-000	LDR	3.21	14	4.36
AR-35	017-480-019-000	LDR	4.82	20	4.15
AR-37	017-480-031-000	MDR	4.96	39	7.86
AR-64A	Por. 017-480-014-000	Park	0.74	n/a	n/a
AR-71	017-480-002-000	OS/(Paseos)	0.33	n/a	n/a
AR-72A	Por. 017-480-048-000	OS/(Paseos)	0.64	n/a	n/a
AR-75	017-480-008-000	OS/(Paseos)	0.84	n/a	n/a
AR-79	017-480-018-000	OS/(Paseos)	0.39	n/a	n/a
AR-80	017-480-047-000	OS/(Paseos)	1.16	n/a	n/a
AR-81	017-480-022-000	OS/(Paseos)	1.19	n/a	n/a
A1-A		ROW	6.30	n/a	n/a
A2-B		ROW	1.07	n/a	n/a
A4-A		ROW	7.00	n/a	n/a
A-7		ROW	0.41	n/a	n/a
A9-C		ROW	0.13	n/a	n/a
AR-1	017-470-001-000	LDR	20.16	70	3.47
AR-2	017-470-019-000	LDR	24.71	101	4.09
AR-3	017-470-002-000	LDR	27.26	84	3.08
AR-7	017-470-011-000	LDR	3.12	19	6.09
AR-8	017-470-014-000	LDR	8.44	56	6.64
AR-9	017-470-040-000	LDR	6.26	42	6.71
AR-10	017-470-020-000	MDR	10.53	138	13.11
AR-14	017-480-005-000	LDR	7.44	50	6.72
AR-15	017-470-036-000	LDR	7.43	49	6.59
AR-16	017-470-034-000	LDR	6.56	45	6.86
AR-17	017-470-031-000	LDR	3.62	24	6.63
AR-18	017-470-030-000	LDR	5.11	33	6.46
AR-19	017-470-028-000	HDR	9.33	230	24.65
AR-23	017-470-033-000	LDR	2.75	19	6.91
AR-27	017-480-015-000	LDR	2.40	15	6.25
AR-28	017-470-027-000	MDR	10.17	129	12.68
AR-31	017-480-016-000	LDR	4.40	27	6.14
AR-36	017-480-042-000	HDR	7.54	113	14.99
AR-38	017-470-023-000	HDR	15.07	380	25.22
AR-39	017-470-025-000	MDR	7.81	66	8.45
AR-40	017-470-024-000	LDR	14.42	81	5.62
AR-42	017-480-037-000	MDR	7.53	76	10.09
AR-43	017-480-036-000	LDR	12.12	82	6.77
AR-44	017-480-040-000	HDR	5.91	150	25.38
AR-45	017-480-041-000	MDR	7.98	94	11.78
AR-46	017-470-013-000	LDR	2.38	13	5.46
AR-50	017-470-037-000	PQP	9.59	n/a	n/a
AR-51	017-480-044-000	CC-VC	14.15	91	6.43
AR-52	017-480-043-000	CC-VC	12.97	68	5.24
AR-53	017-470-022-000	CC	23.71	n/a	n/a
AR-54	017-480-039-000	PQP	2.95	n/a	n/a
AR-55	017-480-035-000	PQP	1.46	n/a	n/a
AR-56	017-470-004-000	PQP	0.28	n/a	n/a

Table 1
Amoruso Ranch CFD No. 2 (Public Services)
CFD Land Uses

Lot Number	APN	Land Uses	Acres	Planned Units	Density
AR-57	017-480-027-000	PQP	0.85	n/a	n/a
AR-58	017-480-056-000	PQP	1.35	n/a	n/a
AR-59	017-480-057-000	PQP	0.65	n/a	n/a
AR-60	017-470-003-000	Park	1.28	n/a	n/a
AR-61	017-470-012-000	Park	1.87	n/a	n/a
AR-62	017-470-021-000	Park	10.34	n/a	n/a
AR-63	017-480-028-000	Park	1.71	n/a	n/a
AR-64B	Por. 017-480-014-000	Park	1.92	n/a	n/a
AR-66	017-480-020-000	Park	2.86	n/a	n/a
AR-67	017-470-026-000	Park	2.02	n/a	n/a
AR-70	017-470-005-000	OS/(Paseos)	0.57	n/a	n/a
AR-72B	Por. 017-480-048-000	OS/(Paseos)	0.34	n/a	n/a
AR-73	017-470-035-000	OS/(Paseos)	0.97	n/a	n/a
AR-74	017-470-041-000	OS/(Paseos)	0.59	n/a	n/a
AR-76	017-470-032-000	OS/(Paseos)	0.33	n/a	n/a
AR-77	017-470-029-000	OS/(Paseos)	0.94	n/a	n/a
AR-78	017-470-038-000	OS/(Paseos)	0.49	n/a	n/a
AR-90	017-470-009-000	OS	3.81	n/a	n/a
AR-91	017-470-007-000	OS	4.16	n/a	n/a
AR-92	017-480-025-000	OS	28.70	n/a	n/a
AR-93	017-480-024-000	OS	3.10	n/a	n/a
AR-94	017-470-016-000	OS	2.30	n/a	n/a
AR-95	017-480-032-000	OS	2.71	n/a	n/a
AR-96	017-480-052-000	OS	2.29	n/a	n/a
AR-97	017-480-033-000	OS	41.68	n/a	n/a
AR-98	017-470-010-000, 017-470-046-000	OS	7.94	n/a	n/a
AR-99	017-470-008-000	OS	0.50	n/a	n/a
AR-100	017-470-006-000	OS	1.22	n/a	n/a
AR-101	017-470-015-000	OS	0.96	n/a	n/a
AR-102	017-470-017-000	OS/(Paseos)	0.64	n/a	n/a
AR-103	017-470-039-000	OS/(Paseos)	0.68	n/a	n/a
AR-104	017-470-018-000	OS/(Paseos)	0.85	n/a	n/a
AR-105	017-480-026-000	OS	38.19	n/a	n/a
AR-106	017-480-029-000	OS	0.66	n/a	n/a
AR-107	017-480-017-000	OS	0.36	n/a	n/a
AR-108	017-480-038-000	OS	0.62	n/a	n/a
AR-109	017-480-055-000	OS	0.77	n/a	n/a
AR-111	017-480-054-000	OS	0.19	n/a	n/a
AR-112	017-480-053-000	OS	1.05	n/a	n/a
AR-113	017-480-034-000	OS	1.84	n/a	n/a
AR-114	017-480-051-000	OS	0.55	n/a	n/a
AR-115	017-480-050-000	OS	0.73	n/a	n/a
AR-116	017-480-049-000	OS	0.26	n/a	n/a
Westbrook Blvd			19.54	n/a	n/a
NAPOTS			50.58	n/a	n/a
Roads			32.01	n/a	n/a
AR-110			20.00	1	0.05
Totals			709.41	2,827	

"land_use"

Source: MacKay & Soms

3. Authorized Services and Estimated Services Costs

This chapter describes the authorized services eligible to be funded through the CFD from special taxes levied under the CFD.

Authorized Services of the CFD

The CFD is authorized to fund certain services required to serve the project. Authorized services are identified in the List of Authorized Services (**Exhibit B** of this report). Authorized services are briefly discussed below.

Open Space

Services include open space improvement, operations and management, monitoring, maintenance (including, but not limited to, general maintenance, signage, benches, striping, City owned fence maintenance, trash and debris collection, and bike trails and their appurtenances [drainage culverts or pipes from adjacent subdivisions] within open space), creation and maintenance of fire breaks, Permits, Vandalism/Graffiti, Flood Conveyance (Vegetation/tree removals), Beaver dam removals, Outfall/drainage swale maintenance, Erosion control/bank stabilization, Native planting/replanting, Pre and post emergent, environmental mitigation monitoring, and the annual review thereof, as required by the Mitigation Monitoring Plan related to the Environmental Impact Report, maintenance activities as required by the 404 permit and Open Space Overarching Maintenance & Management Plan and repair and replacement of facilities within open space areas.

Landscape Corridors

Services include maintenance of on-site landscape corridors and paseos designed to serve the territory within the CFD, including, but not limited to, general maintenance, masonry walls, accent lighting, water and utility costs.

Medians, Entries, and Entry Monumentation

Services include the maintenance of medians, entries, and entry monumentation.

Leaf Pickup and Street Sweeping

The performance of leaf pick-up and street sweeping designed to serve the territory within the CFD, including along the following roads:

- Westbrook Boulevard.
- West Sunset Boulevard.

Neighborhood Parks

Services include neighborhood park maintenance and repair and replacement.

Storm Water Management

Services include storm water management, water quality structural controls, including, but not limited to, drainage swales constructed between storm drain facilities and receiving waters, and maintenance of flood control facilities including, but not limited to, detention basins and created wetlands.

Transit

Services include bus transfer station, bus shelters, bus stops, and any park-and-ride lots, as well as bus signs.

Other Services

Other services include miscellaneous costs related to any of the items described above, including planning, engineering, GIS, legal, and city and county administration costs. They also include the levy of special taxes to accumulate sinking funds for anticipated future repairs or replacement costs of landscape corridors, irrigation facilities, medians, entries and entry monumentation, lighting, neighborhood parks, storm water management, and other facilities maintained by the CFD as determined by the Administrator.

Formation, Administrative, and Incidental Expenses

Costs eligible to be financed by the CFD shall include all costs associated with the formation and ongoing administration of the CFD and issuance of bonds; determination of the amount of taxes and collection of taxes; inspection, plan check, and other costs related to acceptance of the facilities by the City; payment of taxes; and any other costs incurred to carry out the authorized purposes of the CFD.

Authorized Services Estimated Costs

The City, with assistance from consultants, prepared estimates of the annual cost of providing authorized services within the initial territory included in the CFD. A cost per unit was established for each of the authorized services of the CFD.

City staff, in conjunction with the developer and developer consultants, developed a cash flow model to establish initial-year cost estimates for the various land uses. The results of the analysis became the basis for the initial special tax rates for the CFD.

Table 2 shows the preliminary estimated maintenance costs for major maintenance activities are \$1,133,795 (in 2022 dollars).

Table 2
Amoruso Ranch CFD No. 2 (Public Services)
Authorized Services Costs (2022 \$s)

Item	Quantity	Cost per Unit/ per Year	Total Annual Cost
Residential/Nonresidential Improvements			
Landscape Corridors	18.0 acres	\$13,028	\$234,496
Paseos	10.8 acres	\$13,028	\$140,697
Open Space Corridors		n/a	
NAPOTS	49.3 acres	\$690	\$33,999
Preserve	108.5 acres	\$743	\$80,597
General Open Space	30.6 acres	\$1,252	\$38,315
Bike Paths	6,228.0 lineal feet	\$1.20	\$7,474
Leaf Pick-Up	6.3 miles	\$72.19	\$455
Street sweeping	18.8 miles	\$44.87	\$844
Subtotal Costs			\$536,875
Repair/Replacement Sinking Fund		5%	\$26,844
City Administration		13%	\$73,283
County Administration		1%	\$6,370
Annual Maintenance Costs (Residential/Nonresidential)			\$643,372
Residential Improvements			
Neighborhood Parks	22.8 acres	\$14,475	\$330,031
Stormwater Management	2,826.0 units	\$28	\$79,213
Subtotal Costs			\$409,243
Repair/Replacement Sinking Fund		5%	\$20,462
City Administration		13%	\$55,862
County Administration		1%	\$4,856
Annual Maintenance Costs (Residential)			\$490,423
Total Maintenance Costs			\$1,133,795

"cfd_costs"

Sources: DPF and EPS

4. Structure of the CFD

Description of the CFD

The CFD is being formed to fund authorized services of the CFD. The attached exhibits are documents contained in the ROF. **Exhibit A** is the CFD RMA. **Exhibit B** is the List of Authorized Services.

The CFD Funding Program

The CFD will be authorized to levy and collect the special tax to pay all annual costs of the CFD.

Allocation of CFD Annual Costs to Taxable Land Uses

Table 3 shows the cost allocation assumptions for residential and nonresidential land uses. Costs are allocated to residential land uses based on an assumed persons-per-household for residential land uses, and an assumed building square footage per employee for nonresidential land uses.

Affordable housing units are not assigned an assumed person-per-household and therefore are not allocated any annual CFD costs.

Determining the Maximum Annual Special Tax

The maximum annual special tax rates for the various land uses (tax categories) are determined using the results of the cost allocations shown in **Table 3**.

Table 4 shows the maximum annual special tax rates by tax category in the base year.

Table 5 shows the assignment of the maximum annual special tax per large lot parcel, using the maximum annual special tax rates per unit/acre times the planned units or acres assigned to each large lot parcel.

Table 3
Amoruso Ranch CFD No. 2 (Public Services)
Allocation of Maintenance Costs to Units (2022 \$s)

Land Use	Developable Acres	Units/ Sq. Ft.	EDU Factor per Unit/ EDU Factor per SF	Total EDUs	Distribution of Persons	Res/Nonres Costs	Residential Costs	Total Costs	Costs per Acre	Costs per Unit/Acre
Residential										
LDR	219.04	1,099	1.00	1,099	40.0%	\$257,359	\$221,450	\$478,809	\$2,186	\$436
MDR	69.24	695	1.00	695	25.3%	\$162,752	\$140,044	\$302,796	\$4,373	\$436
MDR-Afford	0.00	0	1.00	0	0.0%	\$0	\$0	\$0	\$0	\$0
HDR	37.85	873	0.62	541	19.7%	\$126,750	\$109,065	\$235,815	\$6,230	\$270
HDR-Affordable		0	0.62	0	0.0%	\$0	\$0	\$0	\$0	\$0
CMU	5.50	159	0.62	99	3.6%	\$23,085	\$19,864	\$42,949	\$0	\$0
Subtotal	326.13	2,826		2,434	88.6%	\$569,945	\$490,423	\$1,060,368		
Nonresidential										
CC	42.10	442,000	1500	295	10.7%	\$69,004	\$0	\$69,004	\$1,639	\$0.16
CMU	3.20	34,000	1800	19	0.7%	\$4,423	\$0	\$4,423	\$1,382	\$0.13
Subtotal	42.10	442,000		314	11.4%	\$73,427	\$0	\$73,427		
Totals	368.23			2,747	100.0%	\$643,372	\$490,423	\$1,133,795		

"cost_alloc"

Sources: DPFG and EPS.

Table 4
Amoruso Ranch CFD No. 2 (Public Services)
Maximum Annual Special Tax by Tax Category - Base Year

Tax Category	Maximum Annual Special Tax per Unit/Acre [1]
Residential Uses	
	<i>per Unit</i>
Low Density Residential (LDR)	\$435.57
Medium Density Residential (MDR)	\$435.57
Affordable Medium Density Residential (Affordable MDR)	\$0.00
High Density Residential (HDR)	\$270.05
Affordable High Density Residential (Affordable HDR)	\$0.00
Nonresidential Uses	
	<i>per Acre</i>
Mixed Use	\$0.13
Community Commercial (CC)	\$0.16

[1] The Maximum Annual Special Tax per Unit/Acre is increased by the Tax Escalation Factor in each Fiscal Year following the Base Year of FY 2023-24.

Table 5
Amoruso Ranch CFD No. 2 (Public Services)
Maximum Annual Special Tax by Large Lot - Base Year

Large Lot	APN	Land Use	Acres	Planned Units	Building Sq. Ft.	Maximum Annual Special Tax per Unit/Acre [1]	Maximum Annual Special Tax per Large Lot [1]
AR-4	017-480-001-000	LDR	7.21	31		\$435.57	\$13,502.67
AR-5	017-480-003-000	LDR	2.39	10		\$435.57	\$4,355.70
AR-6	017-480-004-000	LDR	5.37	25		\$435.57	\$10,889.25
AR-11	017-480-023-000	LDR	8.24	38		\$435.57	\$16,551.66
AR-12	017-480-007-000	LDR	3.13	16		\$435.57	\$6,969.12
AR-13	017-480-006-000	LDR	5.39	30		\$435.57	\$13,067.10
AR-21	017-480-009-000	MDR	2.05	15		\$435.57	\$6,533.55
AR-22	017-480-010-000	LDR	6.05	32		\$435.57	\$13,938.24
AR-24	017-480-030-000	LDR	2.50	12		\$435.57	\$5,226.84
AR-25	017-480-011-000	MDR	5.29	38		\$435.57	\$16,551.66
AR-26	017-480-012-000	LDR	9.26	48		\$435.57	\$20,907.36
AR-30	017-480-013-000	LDR	2.89	13		\$435.57	\$5,662.41
AR-32	017-480-046-000	MDR	7.78	58		\$435.57	\$25,263.06
AR-33	017-480-045-000	MDR	5.14	42		\$435.57	\$18,293.94
AR-34	017-480-021-000	LDR	3.21	14		\$435.57	\$6,097.98
AR-35	017-480-019-000	LDR	4.82	20		\$435.57	\$8,711.40
AR-37	017-480-031-000	MDR	4.96	39		\$435.57	\$16,987.23
AR-64A	Por. 017-480-014-000	Park	0.74	n/a		\$0.00	\$0.00
AR-71	017-480-002-000	OS/(Paseos)	0.33	n/a		\$0.00	\$0.00
AR-72A	Por. 017-480-048-000	OS/(Paseos)	0.64	n/a		\$0.00	\$0.00
AR-75	017-480-008-000	OS/(Paseos)	0.84	n/a		\$0.00	\$0.00
AR-79	017-480-018-000	OS/(Paseos)	0.39	n/a		\$0.00	\$0.00
AR-80	017-480-047-000	OS/(Paseos)	1.16	n/a		\$0.00	\$0.00
AR-81	017-480-022-000	OS/(Paseos)	1.19	n/a		\$0.00	\$0.00
A1-A		ROW	6.30	n/a		\$0.00	\$0.00
A2-B		ROW	1.07	n/a		\$0.00	\$0.00
A4-A		ROW	7.00	n/a		\$0.00	\$0.00
A-7		ROW	0.41	n/a		\$0.00	\$0.00
A9-C		ROW	0.13	n/a		\$0.00	\$0.00
AR-1	017-470-001-000	LDR	20.16	70		\$435.57	\$30,489.90
AR-2	017-470-019-000	LDR	24.71	101		\$435.57	\$43,992.57
AR-3	017-470-002-000	LDR	27.26	84		\$435.57	\$36,587.88
AR-7	017-470-011-000	LDR	3.12	19		\$435.57	\$8,275.83
AR-8	017-470-014-000	LDR	8.44	56		\$435.57	\$24,391.92
AR-9	017-470-040-000	LDR	6.26	42		\$435.57	\$18,293.94
AR-10	017-470-020-000	MDR	10.53	138		\$435.57	\$60,108.66
AR-14	017-480-005-000	LDR	7.44	50		\$435.57	\$21,778.50
AR-15	017-470-036-000	LDR	7.43	49		\$435.57	\$21,342.93
AR-16	017-470-034-000	LDR	6.56	45		\$435.57	\$19,600.65
AR-17	017-470-031-000	LDR	3.62	24		\$435.57	\$10,453.68
AR-18	017-470-030-000	LDR	5.11	33		\$435.57	\$14,373.81
AR-19	017-470-028-000	HDR	9.33	230		\$270.05	\$62,111.50
AR-23	017-470-033-000	LDR	2.75	19		\$435.57	\$8,275.83
AR-27	017-480-015-000	LDR	2.40	15		\$435.57	\$6,533.55
AR-28	017-470-027-000	MDR	10.17	129		\$435.57	\$56,188.53
AR-31	017-480-016-000	LDR	4.40	27		\$435.57	\$11,760.39
AR-36	017-480-042-000	HDR	7.54	113		\$270.05	\$30,515.65
AR-38	017-470-023-000	HDR	15.07	380		\$270.05	\$102,619.00
AR-39	017-470-025-000	MDR	7.81	66		\$435.57	\$28,747.62
AR-40	017-470-024-000	LDR	14.42	81		\$435.57	\$35,281.17
AR-42	017-480-037-000	MDR	7.53	76		\$435.57	\$33,103.32
AR-43	017-480-036-000	LDR	12.12	82		\$435.57	\$35,716.74
AR-44	017-480-040-000	HDR	5.91	150		\$270.05	\$40,507.50
AR-45	017-480-041-000	MDR	7.98	94		\$435.57	\$40,943.58
AR-46	017-470-013-000	LDR	2.38	13		\$435.57	\$5,662.41
AR-50	017-470-037-000	PQP	9.59	n/a		\$0.00	\$0.00

Table 5
Amoruso Ranch CFD No. 2 (Public Services)
Maximum Annual Special Tax by Large Lot - Base Year

Large Lot	APN	Land Use	Acres	Planned Units	Building Sq. Ft.	Maximum Annual Special Tax per Unit/Acre [1]	Maximum Annual Special Tax per Large Lot [1]
AR-51	017-480-044-000	HDR	14.15	91		\$270.05	\$24,574.55
		CC			105,551	\$0.16	\$16,888.16
		MU			18,627	\$0.13	\$2,421.51
	AR-51 Total						\$43,884.22
AR-52	017-480-043-000	HDR	12.97	68		\$270.05	\$18,363.40
		CC			96,749	\$0.16	\$15,479.84
		MU			17,073	\$0.13	\$2,219.49
	AR-52 Total						\$36,062.73
AR-53	017-470-022-000	CC	23.71	n/a	238,000	\$0.16	\$38,080.00
AR-54	017-480-039-000	PQP	2.95	n/a		\$0.00	\$0.00
AR-55	017-480-035-000	PQP	1.46	n/a		\$0.00	\$0.00
AR-56	017-470-004-000	PQP	0.28	n/a		\$0.00	\$0.00
AR-57	017-480-027-000	PQP	0.85	n/a		\$0.00	\$0.00
AR-58	017-480-056-000	PQP	1.35	n/a		\$0.00	\$0.00
AR-59	017-480-057-000	PQP	0.65	n/a		\$0.00	\$0.00
AR-60	017-470-003-000	Park	1.28	n/a		\$0.00	\$0.00
AR-61	017-470-012-000	Park	1.87	n/a		\$0.00	\$0.00
AR-62	017-470-021-000	Park	10.34	n/a		\$0.00	\$0.00
AR-63	017-480-028-000	Park	1.71	n/a		\$0.00	\$0.00
AR-64B	Por. 017-480-014-000	Park	1.92	n/a		\$0.00	\$0.00
AR-66	017-480-020-000	Park	2.86	n/a		\$0.00	\$0.00
AR-67	017-470-026-000	Park	2.02	n/a		\$0.00	\$0.00
AR-70	017-470-005-000	OS/(Paseos)	0.57	n/a		\$0.00	\$0.00
AR-72B	Por. 017-480-048-000	OS/(Paseos)	0.34	n/a		\$0.00	\$0.00
AR-73	017-470-035-000	OS/(Paseos)	0.97	n/a		\$0.00	\$0.00
AR-74	017-470-041-000	OS/(Paseos)	0.59	n/a		\$0.00	\$0.00
AR-76	017-470-032-000	OS/(Paseos)	0.33	n/a		\$0.00	\$0.00
AR-77	017-470-029-000	OS/(Paseos)	0.94	n/a		\$0.00	\$0.00
AR-78	017-470-038-000	OS/(Paseos)	0.49	n/a		\$0.00	\$0.00
AR-90	017-470-009-000	OS	3.81	n/a		\$0.00	\$0.00
AR-91	017-470-007-000	OS	4.16	n/a		\$0.00	\$0.00
AR-92	017-480-025-000	OS	28.70	n/a		\$0.00	\$0.00
AR-93	017-480-024-000	OS	3.10	n/a		\$0.00	\$0.00
AR-94	017-470-016-000	OS	2.30	n/a		\$0.00	\$0.00
AR-95	017-480-032-000	OS	2.71	n/a		\$0.00	\$0.00
AR-96	017-480-052-000	OS	2.29	n/a		\$0.00	\$0.00
AR-97	017-480-033-000	OS	41.68	n/a		\$0.00	\$0.00
AR-98	017-470-010-000, 017-470-046-000	OS	7.94	n/a		\$0.00	\$0.00
AR-99	017-470-008-000	OS	0.50	n/a		\$0.00	\$0.00
AR-100	017-470-006-000	OS	1.22	n/a		\$0.00	\$0.00
AR-101	017-470-015-000	OS	0.96	n/a		\$0.00	\$0.00
AR-102	017-470-017-000	OS/(Paseos)	0.64	n/a		\$0.00	\$0.00
AR-103	017-470-039-000	OS/(Paseos)	0.68	n/a		\$0.00	\$0.00
AR-104	017-470-018-000	OS/(Paseos)	0.85	n/a		\$0.00	\$0.00
AR-105	017-480-026-000	OS	38.19	n/a		\$0.00	\$0.00
AR-106	017-480-029-000	OS	0.66	n/a		\$0.00	\$0.00
AR-107	017-480-017-000	OS	0.36	n/a		\$0.00	\$0.00
AR-108	017-480-038-000	OS	0.62	n/a		\$0.00	\$0.00
AR-109	017-480-055-000	OS	0.77	n/a		\$0.00	\$0.00
AR-111	017-480-054-000	OS	0.19	n/a		\$0.00	\$0.00
AR-112	017-480-053-000	OS	1.05	n/a		\$0.00	\$0.00
AR-113	017-480-034-000	OS	1.84	n/a		\$0.00	\$0.00
AR-114	017-480-051-000	OS	0.55	n/a		\$0.00	\$0.00
AR-115	017-480-050-000	OS	0.73	n/a		\$0.00	\$0.00
AR-116	017-480-049-000	OS	0.26	n/a		\$0.00	\$0.00

Table 5
Amoruso Ranch CFD No. 2 (Public Services)
Maximum Annual Special Tax by Large Lot - Base Year

Large Lot	APN	Land Use	Acres	Planned Units	Building Sq. Ft.	Maximum Annual Special Tax per Unit/Acre [1]	Maximum Annual Special Tax per Large Lot [1]
Westbrook Blvd			19.54	n/a		\$0.00	\$0.00
NAPOTS			50.58	n/a		\$0.00	\$0.00
Roads			32.01	n/a		\$0.00	\$0.00
AR-110			20.00	1		\$0.00	\$0.00
Totals			709.41	2,827			\$1,135,193.18

"att2"

[1] The Maximum Annual Special Tax per Unit/Acre and Maximum Annual Special Tax per Large Lot is increased by the Tax Escalation Factor in each Fiscal Year following the Base Year of FY 2023-24.

Base Year

The base year is Fiscal Year (FY) 2023-24. A base year is defined in the RMA as a means of defining the special tax base in a given fiscal year that is allowed to increase by a given factor over a period of time.

Annual Tax Escalation Factor

The annual tax escalation factor is a factor not to exceed 4 percent, as determined by the Administrator, in every fiscal year following the base year.

Termination of the Special Tax

The special tax is authorized to be levied and collected in perpetuity.

Definition of Annual Costs

The maximum annual special tax established under the RMA is the maximum exposure to an annual special tax levy for a given parcel of land. The actual amount of the levy is derived through determining the "annual costs" of the CFD. The RMA identifies the annual costs components as these:

- a. Cost of Authorized Services.
- b. Administrative expenses.
- c. The amount needed to cure any delinquencies in the payment of the special tax in the current or prior fiscal year.

Assignment of Maximum Annual Special Tax

Sections 4 and 5 of the RMA describe in detail the precise method for assigning the maximum annual special tax to parcels in the CFD. The RMA assigns a total maximum annual special tax to taxable parcels based on parcel configurations at the time of formation of the CFD, and then as subdivision maps are recorded. Original parcels are those parcel configurations when the CFD is formed. Successor parcels are created as large lot subdivision maps are recorded, and then small lot final maps are recorded, defining individual buildable residential lots.

Original Parcels

Original parcels are assigned a maximum annual special tax using Attachment 1 of the RMA. Attachment 1 (**Table 5** of this document) shows the total maximum annual special tax and maximum annual special tax per unit or per acre for original parcels.

Successor Parcels

Successor parcels are created when original parcels are subdivided by the recording of large lot subdivision maps, and further subdivided into buildable residential lots. The RMA provides specific detail and definitions used in allocating the maximum annual special tax to parcels in their final use, whether as residential or nonresidential parcels.

Attachment 1 (**Table 5** of this document) shows the maximum annual special tax for planned large lot parcels. Each large lot is assigned one tax category, the number of planned residential units, and a maximum annual special tax per unit or per acre. The maximum annual special tax for a large lot parcel is the sum of the number of units in the tax category multiplied by the maximum annual special tax for the tax category.

If fewer units are realized at the recordation of a final map defining buildable lots than shown in **Table 5**, the maximum annual special tax for the large lot parcel is divided by the actual number of residential units created by the final map to determine the maximum annual special tax per unit. If more residential units are created by a final map than shown in **Table 5**, the maximum annual special tax per unit is that amount shown in **Table 5**.

The RMA is structured to ensure that the maximum annual special tax for a large lot is not reduced over time by anticipated development of each large lot. The special tax revenue for large lot parcels may increase if higher densities are realized over time.

Affordable Units

The RMA recognizes affordable housing units may be built in the CFD. HDR units are assigned a maximum annual special tax rate of zero. MDR affordable units are assigned a maximum annual special tax that is 50-percent of the amount assigned to market rate MDR units. An affordable unit that becomes a market-rate unit will be assigned a maximum annual special tax based on the instruction in Section 4.e of the RMA.

Transfer of the Assigned Maximum Annual Special Tax

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 Chief Financial Officer and (2) there is no reduction in the CFD maximum annual special tax revenues as a result of the transfer. Provisions for such a transfer are discussed in Section 4.f of the RMA.

Conversion of a Tax-Exempt Parcel to a Taxable Parcel

If a tax-exempt parcel is not needed for public use or other nontaxable 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 determined using the provisions of Sections 4 and 5 of the RMA.

Taxable Parcels Acquired by a Public Agency

A taxable parcel that is acquired by a public agency after the CFD is formed will be determined to be a tax-exempt parcel.

Determination of Parcels Subject to the Special Tax

By June 30 of each fiscal year, using the definitions in Section 2 of the RMA, 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 Final Use Small Lot Parcel, a Small Lot Tentative Map Parcel, a Large Lot Parcel (including Remainder Parcels), or an Undeveloped Parcel.

Setting the Special Tax Levy for Taxable Parcels

To determine the annual levy, the Administrator will use the process presented in Section 6 of the RMA. In general, the provisions of Section 6 describe the following procedures to set the annual special tax levy for each taxable parcel:

- First, the Administrator must compute the annual costs using the definitions in Section 2 of the RMA. Next, the Administrator shall levy the special tax proportionately on all developed parcels, up to the amount of annual costs, or 100 percent of the maximum special tax for developed property, whichever is less.
- If additional revenue is needed for annual costs, the Administrator shall levy the special tax proportionately on all final use small lot parcels, such that when added to the levy on developed parcels, is up to the amount of annual costs, or up to 100 percent of the maximum special tax for final use small lot parcels, whichever is less.
- If additional revenue is needed for annual costs, the Administrator shall levy the special tax proportionately on all small lot tentative map parcels, such that when added to the levy on developed parcels, is up to the amount of annual costs, or up to 100 percent of the maximum special tax for small lot tentative map parcels, whichever is less.
- If additional revenue is needed for annual costs, the Administrator shall levy the special tax proportionately on all large lot parcels, such that when added to the levies on parcels described above, is up to the amount of annual costs, or up to 100 percent of the maximum special tax for large lot parcels, whichever is less.
- If additional revenue is needed for annual costs, the Administrator shall levy the special tax proportionately on all undeveloped parcels, such that when added to the levies on parcels described above, is up to the amount of annual costs, or up to 100 percent of the maximum special tax for large lot parcels, whichever is less.

Once the special tax levy is determined for a fiscal year, the Administrator creates the tax schedule to deliver to the County Auditor-Controller.

Prepayment of the Special Tax Obligation

The special tax obligation may not be prepaid.

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 Finance Director may make minor, non-substantive administrative and technical changes to the provisions of the RMA that do not materially affect the rate, the method of apportionment, or the 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.

Manner of Collection

The special tax will be collected in the same manner and at the same time as ad valorem property taxes. As specified in Section 9 of the RMA, 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.



EXHIBITS:

- Exhibit A: Rate, Method of Apportionment, and
Manner of Collection of Special Tax
- Exhibit B: List of Authorized
Facilities and Services



EXHIBIT A:
**Rate, Method of Apportionment, and
Manner of Collection of Special Tax**

EXHIBIT A

City of Roseville
Amoruso Ranch Community Facilities District No. 2
(Public Services)
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 City of Roseville Amoruso Ranch Community Facilities District No. 2 (Public Services) 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 an 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, Section 53311 and following of the California Government Code.

"Administrative Expenses" mean the actual or estimated costs incurred by the City to form the CFD and to determine, levy, and collect the Special Taxes, including compensation of City employees for administrative work performed in relation to the CFD, the fees of consultants and legal counsel, the costs of collecting installments of the Special Taxes on the general tax rolls, preparation of required reports, the cost of GIS mapping services, and any other costs required to administer the CFD as determined by the City.

"Administrator" means a City official in the Finance Department or their designee responsible for determining the levy and collection of the Special Taxes.

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

"Affordable Unit" means a Unit built on a Residential Use Parcel for which an Affordable Unit agreement has been entered into for the property designating the Unit as affordable or is determined to be exempt from the Special Tax under applicable law. A Multifamily For Rent Parcel may have only a portion of the Units assigned as Affordable Units. The City Manager, or their 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 Lot 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 Annual Special Tax for Parcels pursuant to **Section 4**.

"Annexation Parcels" mean a Parcel or Parcels annexed into the CFD after formation. The Maximum Annual Special Tax will be assigned to such Parcels using the provisions of **Section 4.c** of this RMA. Annexation Parcels may be assigned a different Maximum Annual Special Tax Rate or Maximum Annual Special Tax per Parcel using a methodology different from other Parcels in the CFD and may be placed in an area designated as a separate zone of the CFD, all of which shall be set forth in revised attachments hereto as needed, without further CFD proceedings.

"Annual Costs" mean, for any Fiscal Year, the total of the following items: (1) Authorized Services; (2) Administrative Expenses; and (3) any amounts needed to cure actual or estimated delinquencies in Special Taxes for the current or previous Fiscal Year.

"Assessor's Parcel" 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.

"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.

"Assigned Maximum Annual Special Tax" means the Maximum Annual Special Tax assigned to each Large Lot Parcel that is an Original Parcel based on the Expected Land Uses at CFD formation, as shown in **Attachment 1**. For any Annexation Parcels that do not have approved Large Lot Parcels, Expected Land Uses will be based on the approved Specific Plan land uses for each Assessor's Parcel that is annexed. In this instance, the Assigned Maximum Annual Special Tax will be assigned to Assessor Parcel Number(s) and added to **Attachment 1**.

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

"Base Year" means the Fiscal Year beginning July 1, 2023, and ending June 30, 2024.

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

"Business Professional" means a Parcel or Parcels zoned to provide for a wide variety of office uses and other uses related to and supporting office uses.

"CFD" means the City of Roseville Amoroso Ranch Community Facilities District No. 2 (Public Services) , Placer County, California.

"Chief Financial Officer" means the Chief Financial Officer for the City, or their designee.

"City" means the City of Roseville in Placer County, California.

Community Commercial means a Parcel or Parcels zoned to serve the principal retail shopping needs of the entire community by providing areas for shopping centers and other retail and service uses.

Council means the City Council of the City acting for the CFD under the Act.

County means the County of Placer, California.

Developed Parcel means, in any Fiscal Year, any Taxable Parcel for which a Building Permit was issued before May 1 of the preceding Fiscal Year for Residential Uses on Single-Family Parcels, Multifamily For-Rent Parcels, Multifamily For-Sale Parcels, or for Nonresidential Uses on Nonresidential Use Parcels.

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 a Single-Family Parcel, Multifamily For-Rent Parcels, Multifamily For-Sale Parcels, and Nonresidential Parcels.

Expected Land Use(s) mean(s) the total number of Units or Acres of each land use type by Tax Category expected in each Large Lot Parcel and Original Parcel at CFD formation as identified in **Attachment 1** of this RMA. Future Annexation Parcels may not have approved Large Lot Parcels with an assigned total number of Units. Such Annexation Parcels will be assigned an Assigned Maximum Annual Special tax per Unit or per Acre and added to **Attachment 1**.

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 Parcels.

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

High-Density Residential means, based on the Amoruso Ranch Specific Plan, a land use designation that primarily accommodates attached housing but, depending on the Unit type, could also include detached housing, within the density range of 13.0 or greater dwelling units per gross developable Acre. Typical housing product types include detached townhomes, courtyard townhomes/condominiums, garden-style apartments, and podium-design apartments/condominiums.

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.

Light Industrial mean Parcels zoned by the City as Light Industrial (Tech./Business Park).

Low-Density Residential means, based on the Amoruso Ranch Specific Plan, a land use designation that supports single-family detached homes on conventional lots within the density range of up to 6.9 dwelling units per gross developable Acre. Typical housing product types include standard, alley-loaded, or clustered, single-family detached Units.

“**Market-Rate Unit**” means a Unit that is not an Affordable Unit.

“**Maximum Annual 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.

“**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 rate of Maximum Annual Special Tax charged per Unit or per Acre, as shown in **Attachments 1** and **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.

“**Medium-Density Residential**” means, based on the Amoruso Ranch Specific Plan, a land use designation that accommodates both single-family detached homes and attached homes within the density range of 7.0 to 12.9 dwelling units per gross developable Acre. Typical housing product types include standard or alley-loaded lots, courtyard lots, green court lots, auto courts, alley clusters, zero-lot lines, or z-shaped lots. In addition, duet/half-plex homes, townhomes, or condominiums may be accommodated in Medium-Density Residential areas.

“**Mixed-Use**” means a Parcel or Parcels designated for a combination of Residential Uses and Nonresidential Uses.

“**Multifamily For-Rent**” or “**Multifamily For-Rent Parcel**” means any Parcel designated or developed for more than one residential dwelling Unit per Parcel, and where such Units initially are offered for rent to the general public and cannot be purchased by individual homeowners. Such uses may consist of apartments or structures such as duplexes or triplexes, including land uses defined as High-Density Residential. Each residential dwelling Unit in Multifamily For-Rent Parcels is not expected to have its own distinct Assessor’s Parcel Number.

“**Multifamily For-Sale**” or “**Multifamily For-Sale Parcel**” means any Parcel designated or developed for more than one residential dwelling Unit in a single building or structure and that may share at least one common wall where such units are not initially offered for rent to the general public and initially may be offered for sale to individual homeowners. Such uses may consist of condominiums or buildings such as half-plexes or time-share units, including land uses defined as High-Density Residential. Multifamily For-Sale Parcels are anticipated to have their own distinct Assessor’s Parcel Number as is the case in residential condominium projects. Once designated as Multifamily For-Sale or a Multifamily For-Sale Parcel, the Parcel shall remain so designated unless the original structures are demolished.

“**Nonresidential Use**” means a Taxable Parcel with land uses other than Residential Uses that may include Business Professional, Community Commercial, Light Industrial, and Mixed-Use.

“**Original Parcel**” means a Taxable Parcel identified in **Attachment 1** (and shown in **Map 1**) at formation of the CFD. **Attachment 1** and **Map 1** shall be updated, or additional maps may be added with each new annexation into the CFD.

“**Parcel**” means any Assessor’s Parcel in the CFD based on the equalized tax rolls of the County as of January 1 of each Fiscal Year.

Proportionately means that the ratio of the actual Special Tax levy to the Maximum Annual Special Tax is equal for all Developed Parcels. For Final Use Small Lot Parcels, Proportionately means that the ratio of the actual Special Tax levy to the Maximum Annual Special Tax is equal for all Final Use Small Lot Parcels. For Small Lot Tentative Map Parcels, Proportionately means that the ratio of the actual Special Tax levy to the Maximum Annual Special Tax is equal for all Small Lot Tentative Map Parcels. For Large Lot Parcels, Proportionately means that the ratio of the actual Special Tax levy to the Maximum Annual Special Tax is equal for all Large Lot Parcels. For Undeveloped Parcels, Proportionately means that the ratio of the actual Special Tax levy to the Maximum Annual Special Tax is equal for all Undeveloped Parcels.

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 portion of land that is created as a result of the recording of a Large Lot Parcel Map or Final Small Lot Subdivision Map, which results in a designated remainder as defined in Government Code Section 66424.6(a). Such a Remainder Parcel may contain taxable and tax-exempt uses, such as Residential Uses, and Public Parcels, such as 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 that would be included in the definitions of Low-Density Residential, Medium-Density Residential or High-Density Residential.

RMA means this Rate, Method of Apportionment, and Manner of Collection of Special Tax.

Single-Family Parcel means, in any Fiscal Year, all Parcels in the CFD for which a building permit was issued or may be issued for construction of a Unit that is a single-family residential, residential condominium, or townhouse Unit.

Small Lot Tentative Map means a map that is approved by the City 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 a Final Use Small Lot Parcel or a Developed Parcel.

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

Subdivision or **Subdivided** means division of a Parcel into two or more Parcels through Parcel reconfiguration, lot-line adjustments, or the Subdivision Map Act process. A Subdivision also may include the merging of two or more Parcels to create new Parcels.

“Successor Parcel” means a Parcel created by the Subdivision of an Original Parcel or a Successor Parcel.

“Tax Category” means the categories of taxable land uses shown in **Attachments 1 and 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 not to exceed 4 percent, determined by the Administrator in any Fiscal Year following the Base Year by which the Maximum Annual Special Tax for the previous Fiscal Year will be increased to provide sufficient services for the current Fiscal Year.

“Taxable Acreage” means that area of a Parcel 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 **Attachment 1**, contains both taxable and tax-exempt uses, such as a park site.

“Taxable Parcel” means any Parcel that is not a Tax-Exempt Parcel.

“Tax-Exempt Parcel” means a Parcel not subject to the Special Tax. Tax-Exempt Parcels include (a) Public Parcels, (b) Parcels owned by the City, school districts, special districts, or the state or federal government, and (c) Affordable Units.

Certain privately owned Parcels also may be exempt from the levy of Annual Special Taxes, including common areas owned by homeowners’ associations or property owner associations, wetlands, detention basins, water quality ponds, and open space, as determined by the Administrator.

“Undeveloped Parcel” means a Taxable Parcel that is not a Developed Parcel, Final Use Small Lot Parcel, Small Lot Tentative Map Parcel, or a Large Lot Parcel.

“Unit” means, for a Single-Family Parcel, the individual residential Unit on such Parcel or, for a Multifamily For-Rent Parcel or Multifamily For-Sale Parcel, an individual residential Unit in a multifamily building.

3. Duration of the Special Tax

Parcels in the CFD will remain subject to the Special Tax in perpetuity.

If the Special Tax ceases to be levied, the City will direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and the lien imposed by the Notice of Special Tax Lien is extinguished. The Notice of Cessation of Special Tax, in addition, will identify the book and page of the Book of Maps of Assessment and Community Facilities Districts where the map of the boundaries of the CFD is recorded.

4. Administrative Tasks

Tasks required of the Administrator are discussed below:

- a. Annual Special Tax Escalation. The Administrator shall increase the Maximum Annual Special Tax by the Tax Escalation Factor in each Fiscal Year following the Base Year.
- b. Assignment of the Maximum Annual Special Tax to Original Parcels. **Attachment 1** identifies the Assigned Maximum Annual Special Tax for each Original Parcel at CFD formation, which is determined for each Large Lot Parcel based on the Expected Land Uses in each Large Lot Parcel at CFD Formation. Original Parcels are identified by Large Lot Number in **Map 1**. The Assigned Maximum Annual Special Tax shall continue to apply to the geographic area to which it was assigned. If, before further Subdivision, the Administrator determines there are multiple Assessor's Parcels in a Large Lot Parcel, the Administrator shall assign the Maximum Annual Special Tax to each Assessor's Parcel on a pro rata basis to all Assessor's Parcels in that Large Lot Parcel based on the percentage share of Taxable Acreage identified for each Assessor's Parcel. Similarly, if the Administrator determines there are multiple Large Lot Parcels in an Assessor's Parcel, the Maximum Annual Special Tax shall equal the sum of the Assigned Maximum Annual Special Tax for all Large Lot Parcels in that Assessor's Parcel.
- c. Assignment of the Maximum Annual Special Tax to Annexation Parcels. If Parcels are annexed into the CFD after formation, the Maximum Annual Special Tax shall be assigned to these Annexation Parcels using the definitions in **Section 2** and the Maximum Annual Special Tax per Unit or Acre shown in **Attachment 2**, as adjusted by the Tax Escalation Factor applied by the Administrator, unless the Annexation Parcels are annexed with a new set of Maximum Annual Special Taxes under a new zone. **Attachment 1** shall be amended, or a new attachment created, to include the Annexation Parcels and, if necessary, the applicable Special Taxes by zone. If new Maximum Annual Special Taxes are created, **Attachments 1** and **2** should be amended to reflect the Maximum Annual Special Taxes and zone(s) for the Annexation Parcels. Once annexed, these annexed Parcels shall be considered Original and Successor Parcels and will be subject to the same procedures for assigning the Maximum Annual Special Tax to Successor Parcels described in **Section 4.d**. The owner of the Annexation Parcels shall be responsible for paying all costs associated with annexing the Annexation Parcels to the CFD, but otherwise shall not be required to pay any other charge or fee in connection with or as a condition of such annexation unless otherwise agreed to by the owner of the Annexation Parcel in connection with the annexation.
- d. Assignment of the Maximum Annual Special Tax to Successor Parcels. As Original Parcels and Successor Parcels are created through recordation of Final Small Lot Subdivision Maps, lot line adjustments or other Parcel amendments through the Subdivision Map Act process, the Administrator shall use the following steps to assign the Maximum Annual Special Tax to new Successor Parcels. As necessary, the assignment of the Maximum Annual Special Tax to Successor Parcels should use the Maximum Annual Special Tax Rates within which the Original Parcel and Successor Parcel resides. As a result of each assignment of the Maximum Annual Special Tax upon Subdivision of an Original Parcel or Successor Parcel, the sum of the Maximum Annual Special Taxes assigned to the newly created Taxable Parcels shall never be less, but may be greater, than the Assigned Maximum Annual Special Tax for that Original Parcel or Successor Parcel.
 1. If an Original Parcel or Successor Parcel is Fully Subdivided into Single-Family Parcels with No Remainder Parcel(s). 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. The Administrator shall use the following procedures to assign the Maximum Annual Special Tax to Single-Family Parcels. All references to Maximum Annual Special Taxes in the attachments are subject to application of the Tax Escalation Factor by the Administrator:

- A. Multiply the Maximum Annual Special Tax per Unit by Tax Category from **Attachment 2** by the number of Units for each Single-Family Parcel created by the Subdivision. Sum the Maximum Annual Special Taxes for all Single-Family Parcels created by the Subdivision.
 - B. If the sum of Maximum Annual Special Taxes calculated in Step 4.d.1.A above is equal to or greater than the Assigned Maximum Annual Special Tax for the Original or Successor Parcel that was Subdivided, assign the Maximum Annual Special Tax per Unit by Tax Category as calculated in Step 4.d.1.A above to each Single-Family Parcel created by the Subdivision.
 - C. If the sum of Maximum Annual Special Taxes calculated in Step 4.d.1.A above is less than the Assigned Maximum Annual Special Tax for the Original or Successor Parcel that was Subdivided, Proportionately increase the Maximum Annual Special Tax per Unit for all Units until the sum of resulting Maximum Annual Special Taxes from all Units equals the Assigned Maximum Annual Special Tax for the Original or Successor Parcel that was Subdivided. Assign the Maximum Annual Special Tax calculated in this step to each new Single-Family Parcel created by the Subdivision.
2. If Original or Successor Parcel Is Subdivided into Single-Family Parcels and One or More Remainder Parcels. When an Original or Successor Parcel is Subdivided into Single-Family Parcels and one or more Large Lot Parcels (or Remainder Parcels), the Maximum Annual Special Tax is assigned to the Single-Family Parcels and Large Lot Parcels created by the Subdivision in the following manner:
- A. Apportion the Assigned Maximum Annual Special Tax to the area(s) that is/are being Subdivided into Single-Family Parcels and to the area(s) that will be Remainder Parcel(s) on a pro rata basis, based on the percentage share of Taxable Acreage represented by each such area as compared to the total area of the Original or Successor Parcel.
 - B. For each area Subdivided into Single-Family Parcels, multiply the Maximum Annual Special Tax per Unit by Tax Category from **Attachment 2** by the number of Units for each Single-Family Parcel created by the Subdivision. Sum the Maximum Annual Special Taxes for all Single-Family Parcels created by the Subdivision.
 - C. For each area Subdivided into Single-Family Parcels, if the sum of Maximum Annual Special Taxes calculated in Step 4.d.2.B above is equal to or greater than the Assigned Maximum Annual Special Tax apportioned to that area of the Original or Successor Parcel that was Subdivided into Single-Family Parcels, assign the Maximum Annual Special Tax per Unit by Tax Category as calculated in Step 4.d.2.B above to each Single-Family Parcel created by the Subdivision.
 - D. For each area Subdivided into Single-Family Parcels, if the sum of Maximum Annual Special Taxes calculated in Step 4.d.2.B above is less than the Assigned Maximum

Annual Special Tax apportioned to that area of the Original or Successor Parcel that was Subdivided into Single-Family Parcels, Proportionately increase the Maximum Annual Special Tax per Unit for all Units until the sum of resulting Maximum Annual Special Taxes from all Units equals the Assigned Maximum Annual Special Tax apportioned to that area of the Original or Successor Parcel that was Subdivided into Single-Family Parcels. Assign the Maximum Annual Special Tax calculated in this step to each new Single-Family Parcel created by the Subdivision.

- E. For the Remainder Parcel or Parcels, identify the Maximum Annual Special Tax for the entire Original or Successor 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 Assigned Maximum Annual Special Tax for the Original or Successor Parcel being subdivided and compare it to the Maximum Annual Special Tax assigned to the Remainder Parcel or Parcels in Step 4.d.2.A. Assign to each Remainder Parcel, the lesser of the calculations in this step or in Step 4.d.2.A, but in no event less than the difference between the previously Assigned Maximum Annual Special Tax for the Original Parcel or Successor Parcel being Subdivided and the total of the Maximum Annual Special Tax for all Single-Family Parcels created by such Subdivision.

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**.

3. If an Original or Successor Parcel designated as Nonresidential Parcel is Subdivided creating multiple Nonresidential Parcels:

- A. Identify the Assigned Maximum Annual Special Tax for the Original Parcel or Successor Parcel that is being Subdivided.
- B. Determine the Taxable Acreage for all new Successor Parcels being created by the Subdivision.
- C. Sum the Taxable Acreage for all new Successor Parcels from Step 4.d.3.B.
- D. Divide the Taxable Acreage for each Successor Parcel by the results from Step 4.d.3.C to determine the percentage allocation of the Assigned Maximum Annual Special Tax from Step 4.d.3.A.
- E. Multiply the percentage derived in Step 4.d.3.D times the Assigned Maximum Annual Special Tax from Step 4.d.3.A to determine the Assigned Maximum Annual Special Tax for each Successor Parcel created by the Subdivision.

4. If an Original or Successor Parcel designated as a Multifamily For-Rent or For-Sale Parcel has a Building Permit issued:

- A. Identify the Assigned Maximum Annual Special Tax per Unit for High Density Residential shown in **Attachment 2**.
- B. Identify the number of Market Rate Units for the Parcel.

- C. For a Multifamily For-Rent Parcel, multiply the Market Rate Units times the Maximum Annual Special Tax per Unit from Step 4.d.4.A times the number of Units from Step 4.d.4.B to derive the Maximum Annual Special Tax for the Multifamily For-Rent Parcel.
 - D. For a Multifamily For-Sale Parcel, assign the Maximum Annual Special Tax per Unit from Step 4.d.4.A to each Market Rate Unit to derive the Maximum Annual Special Tax for each Parcel.
5. If an Original or Successor Parcel is Subdivided creating multiple land uses and Tax Categories or for any rezones of land uses on Original or Successor Parcels:
- A. Identify the Assigned Maximum Annual Special Tax for the Original Parcel or Successor Parcel that is being Subdivided or rezoned.
 - B. For each Taxable Parcel subject to rezone or created by Subdivision multiply the Maximum Annual Special Tax per Unit or per Acre by the number of Units or by the number of Acres by the appropriate Tax Category.
 - C. Sum the Maximum Annual Special Tax for each Taxable Parcel and compare it to the Assigned Maximum Annual Special Tax of the Original or Successor Parcel that is subject to rezone or is being Subdivided. If the sum of Maximum Annual Special Tax for each Taxable Parcel is greater than the Assigned Maximum Annual Special Tax for the Original Parcel, the Administrator shall apply the Maximum Annual Special Tax calculated above for each Taxable Parcel.
 - D. If the Assigned Maximum Annual Special Tax for the Original Parcel or Successor Parcel subject to rezone or that is being Subdivided is greater than the sum of Maximum Annual Special Tax for each Taxable Parcel being created, increase Proportionately the Maximum Annual Special Tax per Unit or per Acre on each Taxable Parcel such that the sum of Maximum Annual Special Tax for all Taxable Parcels equals the Maximum Annual Special Tax for the Original Parcel.
- e. Affordable Units that Become Market-Rate Units. If, in any Fiscal Year, the City Manager, or his or her 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. For all Affordable Units that are converted to Market-Rate Units, such Units shall be assigned the Maximum Annual Special Tax per Unit based on their Tax Category as shown in **Attachment 1**, as adjusted by the Tax Escalation Factor.
- f. Transfer of the Assigned Maximum Annual Special Tax from One Large Lot Parcel to Another. The Maximum Annual Special Taxes shown in **Attachment 1** were determined based on the Expected Land Uses for each Large Lot Parcel shown in **Attachment 1**. If the number of planned residential Units or Nonresidential Acreage is transferred from one Large Lot Parcel to another before recording 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 Chief

Financial Officer, and (2) there is no reduction in the Maximum Annual CFD Special Tax Revenues as a result of the transfer. Should a transfer result in an amendment to **Attachment 1** of the Notice of Special Tax Lien, the requesting property owner shall bear the costs to affect the transfer in the CFD records and prepare the required amendments to the Notice of Special Tax Lien and **Attachment 1**. Before the transfer, the City may require a deposit from the requesting property owner for such costs.

- g. Conversion of a Tax-Exempt Parcel to a Taxable Parcel. If a Tax-Exempt Parcel fails to qualify as a Tax-Exempt Parcel it shall become subject to the Special Tax. The Maximum Annual Special Tax for the newly assigned Tax Category for such a Parcel is determined using the provisions of **Sections 4** and **5**.
- h. Taxable Parcels That Become Tax-Exempt. A Taxable Parcel that qualifies as a Tax-Exempt Parcel shall be reclassified as a Tax-Exempt Parcel.

5. Assignment of the Maximum Annual Special Tax

- a. Classification of Parcels. For purposes of the next Fiscal Year tax levy, 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 Final Use Small Lot Parcel, a Small Lot Tentative Map Parcel, a Large Lot Parcel (including Remainder Parcels), or an Undeveloped Parcel.
 - 3. Each Unit to be classified as a Market-Rate Unit or an Affordable Unit.
- b. Assignment of the Maximum Annual Special Tax to Taxable Parcels. The Maximum Annual Special Tax will be assigned to each Taxable Parcel each Fiscal Year using the procedures (not all steps may be applicable for each such Parcel) in **Section 4**.

6. Calculating Annual Special Taxes

The Administrator will compute the Annual Costs and determine the annual Special Tax levy for each Taxable Parcel based on the assignment of the Special Tax in **Sections 4** and **5**. All calculations and steps described in this section shall be done for all areas within the CFD. 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. For all Taxable Parcels, calculate the Special Tax levy for each using the following steps:
 - Step 1: Compute 100 percent of the Maximum Annual Special Tax Revenue for all Developed Parcels.
 - Step 2: Compare the Annual Costs with the amount calculated in the previous step.

- Step 3: If the Annual Costs are lower than the amount calculated in Step 1, decrease Proportionately the Maximum Annual Special Tax levy for each Developed Parcel until the revenue from the Special Tax levy equals the Annual Costs.
- Step 4: If the Annual Costs are greater than the amount calculated in Step 1, levy Proportionately the Maximum Annual Special Tax for each Final Use Small Lot Parcel until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Final Use Small Lot Parcels, if needed to fund Annual Costs.
- Step 5: If the Annual Costs are greater than the amount calculated in Step 1 and Step 4, levy Proportionately the Maximum Annual Special Tax for each Small Lot Tentative Map Parcel until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Small Lot Tentative Map Parcels, if needed to fund Annual Costs.
- Step 6: If the Annual Costs are greater than the amount calculated in Step 1, Step 4, and Step 5, levy Proportionately the Maximum Annual Special Tax for each Large Lot Parcel until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Large Lot Parcels, if needed to fund Annual Costs.
- Step 7: If the Annual Costs are greater than the amount calculated in Step 1, Step 4, Step 5, and Step 6, levy Proportionately the Maximum Annual Special Tax for each Undeveloped Parcel until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Undeveloped Parcels, if needed to fund Annual Costs.
- c. Levy on each Taxable Parcel the amount calculated above.
- d. Prepare the Tax Collection Schedule and, unless an alternative method of collection has been selected pursuant to **Section 8**, 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 County Auditor for such inclusion.

The Administrator will make every effort to calculate the Special Tax correctly 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. 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 Chief Financial Officer appealing the levy of the Special Tax. The Chief Financial Officer then will promptly review the appeal and, if necessary, will meet with the applicant. If the Chief Financial Officer 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 Chief Financial Officer may make minor, non-substantive administrative and technical changes to the provisions of this RMA that do not materially affect the rate, method of apportionment, or 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.

The City, upon request of an owner of land in the CFD that is not a Developed Parcel, also may amend this RMA in any manner acceptable to the City, without Resolution or Ordinance of the Council, upon the affirmative vote of such owner and without the vote of owners of any other land in the CFD, provided such amendment only affects such owner's land and does not reduce the total Maximum Annual Special Tax Revenue for the CFD.

8. Manner of Collection

The Special Tax will be collected in the same manner and at the same time as ad valorem property taxes, provided, however, 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
Amoruso Ranch CFD No. 2 (Public Services)
Maximum Annual Special Tax by Large Lot - Base Year

Large Lot	APN	Land Use	Acres	Planned Units	Building Sq. Ft.	Maximum Annual Special Tax per Unit/Acre [1]	Maximum Annual Special Tax per Large Lot [1]
AR-4	017-480-001-000	LDR	7.21	31		\$435.57	\$13,502.67
AR-5	017-480-003-000	LDR	2.39	10		\$435.57	\$4,355.70
AR-6	017-480-004-000	LDR	5.37	25		\$435.57	\$10,889.25
AR-11	017-480-023-000	LDR	8.24	38		\$435.57	\$16,551.66
AR-12	017-480-007-000	LDR	3.13	16		\$435.57	\$6,969.12
AR-13	017-480-006-000	LDR	5.39	30		\$435.57	\$13,067.10
AR-21	017-480-009-000	MDR	2.05	15		\$435.57	\$6,533.55
AR-22	017-480-010-000	LDR	6.05	32		\$435.57	\$13,938.24
AR-24	017-480-030-000	LDR	2.50	12		\$435.57	\$5,226.84
AR-25	017-480-011-000	MDR	5.29	38		\$435.57	\$16,551.66
AR-26	017-480-012-000	LDR	9.26	48		\$435.57	\$20,907.36
AR-30	017-480-013-000	LDR	2.89	13		\$435.57	\$5,662.41
AR-32	017-480-046-000	MDR	7.78	58		\$435.57	\$25,263.06
AR-33	017-480-045-000	MDR	5.14	42		\$435.57	\$18,293.94
AR-34	017-480-021-000	LDR	3.21	14		\$435.57	\$6,097.98
AR-35	017-480-019-000	LDR	4.82	20		\$435.57	\$8,711.40
AR-37	017-480-031-000	MDR	4.96	39		\$435.57	\$16,987.23
AR-64A	Por. 017-480-014-000	Park	0.74	n/a		\$0.00	\$0.00
AR-71	017-480-002-000	OS/(Paseos)	0.33	n/a		\$0.00	\$0.00
AR-72A	Por. 017-480-048-000	OS/(Paseos)	0.64	n/a		\$0.00	\$0.00
AR-75	017-480-008-000	OS/(Paseos)	0.84	n/a		\$0.00	\$0.00
AR-79	017-480-018-000	OS/(Paseos)	0.39	n/a		\$0.00	\$0.00
AR-80	017-480-047-000	OS/(Paseos)	1.16	n/a		\$0.00	\$0.00
AR-81	017-480-022-000	OS/(Paseos)	1.19	n/a		\$0.00	\$0.00
A1-A		ROW	6.30	n/a		\$0.00	\$0.00
A2-B		ROW	1.07	n/a		\$0.00	\$0.00
A4-A		ROW	7.00	n/a		\$0.00	\$0.00
A-7		ROW	0.41	n/a		\$0.00	\$0.00
A9-C		ROW	0.13	n/a		\$0.00	\$0.00
AR-1	017-470-001-000	LDR	20.16	70		\$435.57	\$30,489.90
AR-2	017-470-019-000	LDR	24.71	101		\$435.57	\$43,992.57
AR-3	017-470-002-000	LDR	27.26	84		\$435.57	\$36,587.88
AR-7	017-470-011-000	LDR	3.12	19		\$435.57	\$8,275.83
AR-8	017-470-014-000	LDR	8.44	56		\$435.57	\$24,391.92
AR-9	017-470-040-000	LDR	6.26	42		\$435.57	\$18,293.94
AR-10	017-470-020-000	MDR	10.53	138		\$435.57	\$60,108.66
AR-14	017-480-005-000	LDR	7.44	50		\$435.57	\$21,778.50
AR-15	017-470-036-000	LDR	7.43	49		\$435.57	\$21,342.93
AR-16	017-470-034-000	LDR	6.56	45		\$435.57	\$19,600.65
AR-17	017-470-031-000	LDR	3.62	24		\$435.57	\$10,453.68
AR-18	017-470-030-000	LDR	5.11	33		\$435.57	\$14,373.81
AR-19	017-470-028-000	HDR	9.33	230		\$270.05	\$62,111.50
AR-23	017-470-033-000	LDR	2.75	19		\$435.57	\$8,275.83
AR-27	017-480-015-000	LDR	2.40	15		\$435.57	\$6,533.55
AR-28	017-470-027-000	MDR	10.17	129		\$435.57	\$56,188.53
AR-31	017-480-016-000	LDR	4.40	27		\$435.57	\$11,760.39
AR-36	017-480-042-000	HDR	7.54	113		\$270.05	\$30,515.65
AR-38	017-470-023-000	HDR	15.07	380		\$270.05	\$102,619.00
AR-39	017-470-025-000	MDR	7.81	66		\$435.57	\$28,747.62
AR-40	017-470-024-000	LDR	14.42	81		\$435.57	\$35,281.17
AR-42	017-480-037-000	MDR	7.53	76		\$435.57	\$33,103.32
AR-43	017-480-036-000	LDR	12.12	82		\$435.57	\$35,716.74
AR-44	017-480-040-000	HDR	5.91	150		\$270.05	\$40,507.50
AR-45	017-480-041-000	MDR	7.98	94		\$435.57	\$40,943.58
AR-46	017-470-013-000	LDR	2.38	13		\$435.57	\$5,662.41
AR-50	017-470-037-000	PQP	9.59	n/a		\$0.00	\$0.00

Attachment 1
Amoruso Ranch CFD No. 2 (Public Services)
Maximum Annual Special Tax by Large Lot - Base Year

Large Lot	APN	Land Use	Acres	Planned Units	Building Sq. Ft.	Maximum Annual Special Tax per Unit/Acre [1]	Maximum Annual Special Tax per Large Lot [1]
AR-51	017-480-044-000	HDR	14.15	91		\$270.05	\$24,574.55
		CC			105,551	\$0.16	\$16,888.16
		MU			18,627	\$0.13	\$2,421.51
AR-51 Total							\$43,884.22
AR-52	017-480-043-000	HDR	12.97	68		\$270.05	\$18,363.40
		CC			96,749	\$0.16	\$15,479.84
		MU			17,073	\$0.13	\$2,219.49
AR-52 Total							\$36,062.73
AR-53	017-470-022-000	CC	23.71	n/a	238,000	\$0.16	\$38,080.00
AR-54	017-480-039-000	PQP	2.95	n/a		\$0.00	\$0.00
AR-55	017-480-035-000	PQP	1.46	n/a		\$0.00	\$0.00
AR-56	017-470-004-000	PQP	0.28	n/a		\$0.00	\$0.00
AR-57	017-480-027-000	PQP	0.85	n/a		\$0.00	\$0.00
AR-58	017-480-056-000	PQP	1.35	n/a		\$0.00	\$0.00
AR-59	017-480-057-000	PQP	0.65	n/a		\$0.00	\$0.00
AR-60	017-470-003-000	Park	1.28	n/a		\$0.00	\$0.00
AR-61	017-470-012-000	Park	1.87	n/a		\$0.00	\$0.00
AR-62	017-470-021-000	Park	10.34	n/a		\$0.00	\$0.00
AR-63	017-480-028-000	Park	1.71	n/a		\$0.00	\$0.00
AR-64B	Por. 017-480-014-000	Park	1.92	n/a		\$0.00	\$0.00
AR-66	017-480-020-000	Park	2.86	n/a		\$0.00	\$0.00
AR-67	017-470-026-000	Park	2.02	n/a		\$0.00	\$0.00
AR-70	017-470-005-000	OS/(Paseos)	0.57	n/a		\$0.00	\$0.00
AR-72B	Por. 017-480-048-000	OS/(Paseos)	0.34	n/a		\$0.00	\$0.00
AR-73	017-470-035-000	OS/(Paseos)	0.97	n/a		\$0.00	\$0.00
AR-74	017-470-041-000	OS/(Paseos)	0.59	n/a		\$0.00	\$0.00
AR-76	017-470-032-000	OS/(Paseos)	0.33	n/a		\$0.00	\$0.00
AR-77	017-470-029-000	OS/(Paseos)	0.94	n/a		\$0.00	\$0.00
AR-78	017-470-038-000	OS/(Paseos)	0.49	n/a		\$0.00	\$0.00
AR-90	017-470-009-000	OS	3.81	n/a		\$0.00	\$0.00
AR-91	017-470-007-000	OS	4.16	n/a		\$0.00	\$0.00
AR-92	017-480-025-000	OS	28.70	n/a		\$0.00	\$0.00
AR-93	017-480-024-000	OS	3.10	n/a		\$0.00	\$0.00
AR-94	017-470-016-000	OS	2.30	n/a		\$0.00	\$0.00
AR-95	017-480-032-000	OS	2.71	n/a		\$0.00	\$0.00
AR-96	017-480-052-000	OS	2.29	n/a		\$0.00	\$0.00
AR-97	017-480-033-000	OS	41.68	n/a		\$0.00	\$0.00
AR-98	017-470-010-000, 017-470-046-000	OS	7.94	n/a		\$0.00	\$0.00
AR-99	017-470-008-000	OS	0.50	n/a		\$0.00	\$0.00
AR-100	017-470-006-000	OS	1.22	n/a		\$0.00	\$0.00
AR-101	017-470-015-000	OS	0.96	n/a		\$0.00	\$0.00
AR-102	017-470-017-000	OS/(Paseos)	0.64	n/a		\$0.00	\$0.00
AR-103	017-470-039-000	OS/(Paseos)	0.68	n/a		\$0.00	\$0.00
AR-104	017-470-018-000	OS/(Paseos)	0.85	n/a		\$0.00	\$0.00
AR-105	017-480-026-000	OS	38.19	n/a		\$0.00	\$0.00
AR-106	017-480-029-000	OS	0.66	n/a		\$0.00	\$0.00
AR-107	017-480-017-000	OS	0.36	n/a		\$0.00	\$0.00
AR-108	017-480-038-000	OS	0.62	n/a		\$0.00	\$0.00
AR-109	017-480-055-000	OS	0.77	n/a		\$0.00	\$0.00
AR-111	017-480-054-000	OS	0.19	n/a		\$0.00	\$0.00
AR-112	017-480-053-000	OS	1.05	n/a		\$0.00	\$0.00
AR-113	017-480-034-000	OS	1.84	n/a		\$0.00	\$0.00
AR-114	017-480-051-000	OS	0.55	n/a		\$0.00	\$0.00
AR-115	017-480-050-000	OS	0.73	n/a		\$0.00	\$0.00

Attachment 1
Amoruso Ranch CFD No. 2 (Public Services)
Maximum Annual Special Tax by Large Lot - Base Year

Large Lot	APN	Land Use	Acres	Planned Units	Building Sq. Ft.	Maximum Annual Special Tax per Unit/Acre [1]	Maximum Annual Special Tax per Large Lot [1]
AR-116	017-480-049-000	OS	0.26	n/a		\$0.00	\$0.00
Westbrook Blvd			19.54	n/a		\$0.00	\$0.00
NAPOTS			50.58	n/a		\$0.00	\$0.00
Roads			32.01	n/a		\$0.00	\$0.00
AR-110			20.00	1		\$0.00	\$0.00
Totals			709.41	2,827			\$1,135,193.18

"att2"

[1] The Maximum Annual Special Tax per Unit/Acre and Maximum Annual Special Tax per Large Lot is increased by the Tax Escalation Factor in each Fiscal Year following the Base Year of FY 2023-24.

Attachment 2
Amoruso Ranch CFD No. 2 (Public Services)
Maximum Annual Special Tax by Tax Category - Base Year

Tax Category	Maximum Annual Special Tax per Unit/Acre [1]
Residential Uses	
	<i>per Unit</i>
Low Density Residential (LDR)	\$435.57
Medium Density Residential (MDR)	\$435.57
Affordable Medium Density Residential (Affordable MDR)	\$0.00
High Density Residential (HDR)	\$270.05
Affordable High Density Residential (Affordable HDR)	\$0.00
Nonresidential Uses	
	<i>per Acre</i>
Mixed Use	\$0.13
Community Commercial (CC)	\$0.16

[1] The Maximum Annual Special Tax per Unit/Acre is increased by the Tax Escalation Factor in each Fiscal Year following the Base Year of FY 2023-24.

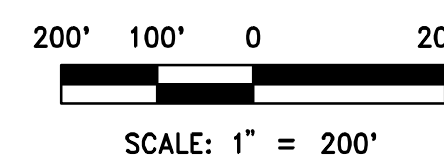
AMORUSO RANCH - CFD #2

BROOKFIELD RESIDENTIAL

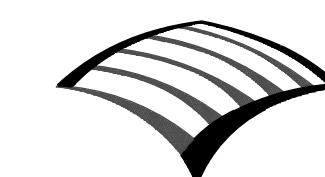
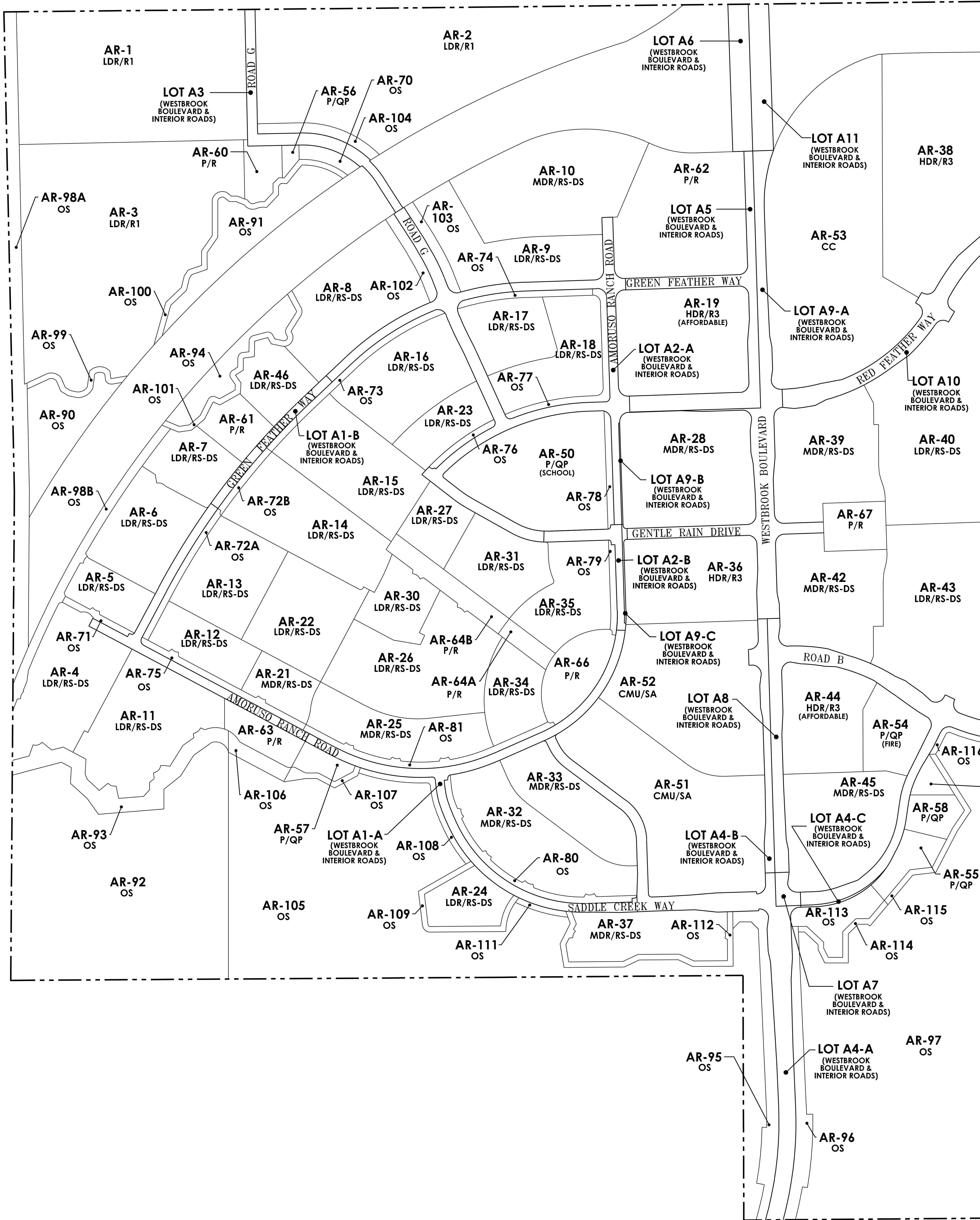
ROSEVILLE

CALIFORNIA

MARCH 9, 2023



Lot ID	Land Use	Area (AC)	Units
AR-1	LDR	20.16	70
AR-2	LDR	24.71	101
AR-3	LDR	27.26	84
AR-4	LDR	7.21	31
AR-5	LDR	2.39	10
AR-6	LDR	5.37	25
AR-7	LDR	3.12	19
AR-8	LDR	8.08	56
AR-9	LDR	6.26	42
AR-10	MDR	10.53	138
AR-11	LDR	8.24	38
AR-12	LDR	3.13	16
AR-13	LDR	5.37	30
AR-14	LDR	7.47	50
AR-15	LDR	7.44	49
AR-16	LDR	6.56	45
AR-17	LDR	3.62	24
AR-18	LDR	5.08	33
AR-19	HDR	9.33	230
AR-21	MDR	2.05	15
AR-22	LDR	6.04	32
AR-23	LDR	2.72	19
AR-24	LDR	2.50	12
AR-25	MDR	5.29	38
AR-26	LDR	9.29	48
AR-27	LDR	2.40	15
AR-28	MDR	10.17	129
AR-30	LDR	2.86	13
AR-31	LDR	4.40	27
AR-32	MDR	7.78	58
AR-33	MDR	5.14	42
AR-34	LDR	3.21	14
AR-35	LDR	4.82	20
AR-36	HDR	7.54	113
AR-37	MDR	4.96	39
AR-38	HDR	15.07	380
AR-39	MDR	7.81	66
AR-40	LDR	14.42	81
AR-42	MDR	7.53	76
AR-43	LDR	12.12	82
AR-44	HDR	5.91	150
AR-45	MDR	7.98	94
AR-46	LDR	2.74	13
AR-50	P/QP	9.59	0
AR-51	CC/VC	14.15	91
AR-52	CC/VC	12.97	68
AR-53	CC	23.71	0
AR-54	P/QP	2.95	0
AR-55	P/QP	1.46	0
AR-56	P/QP	0.28	0
AR-57	P/QP	0.85	0
AR-58	P/QP	1.35	0
AR-59	P/QP	0.65	0
AR-60	P/R	1.28	0
AR-61	P/R	1.87	0
AR-62	P/R	10.34	0
AR-63	P/R	1.71	0
AR-64A	P/R	0.74	0
AR-64B	P/R	1.82	0
AR-66	P/R	2.86	0
AR-67	P/R	2.02	0
AR-70	OS	0.57	0
AR-71	OS	0.33	0
AR-72A	OS	0.64	0
AR-72B	OS	0.34	0
AR-73	OS	0.97	0
AR-74	OS	0.59	0
AR-75	OS	0.84	0
AR-76	OS	0.34	0
AR-77	OS	0.96	0
AR-78	OS	0.49	0
AR-79	OS	0.39	0
AR-80	OS	1.16	0
AR-81	OS	1.19	0
AR-90	OS	3.81	0
AR-91	OS	4.16	0
AR-92	OS	28.70	0
AR-93	OS	3.10	0
AR-94	OS	2.30	0
AR-95	OS	2.72	0
AR-96	OS	2.29	0
AR-97	OS	41.68	0
AR-98A	OS	5.93	0
AR-98B	OS	2.01	0
AR-99	OS	0.50	0
AR-100	OS	1.22	0
AR-101	OS	0.96	0
AR-102	OS	0.64	0
AR-103	OS	0.68	0
AR-104	OS	0.85	0
AR-105	OS	38.19	0
AR-106	OS	0.66	0
AR-107	OS	0.36	0
AR-108	OS	0.62	0
AR-109	OS	0.77	0
AR-111	OS	0.19	0
AR-112	OS	1.05	0
AR-113	OS	1.84	0
AR-114	OS	0.55	0
AR-115	OS	0.73	0
AR-116	OS	0.26	0
LOT A10	RW	3.10	0
LOT A11	RW	2.02	0
LOT A1-A	RW	6.30	0
LOT A1-B	RW	1.01	0
LOT A2-A	RW	7.91	0
LOT A2-B	RW	1.07	0
LOT A3	RW	2.18	0
LOT A4-A	RW	7.00	0
LOT A4-B	RW	1.57	0
LOT A4-C	RW	0.10	0
LOT A5	RW	3.89	0
LOT A6	RW	1.99	0
LOT A7	RW	0.41	0
LOT A8	RW	6.35	0
LOT A9-A	RW	6.46	0
LOT A9-B	RW	0.09	0
LOT A9-C	RW	0.13	0



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EXHIBIT B:
**List of Authorized
Facilities and Services**

EXHIBIT B

**Amoruso Ranch
Community Facilities District No. 2 (Public Services)
City of Roseville
Placer County, California**

The authorized services to be funded from the levy and collection of annual special taxes shall consist of those items set forth below, in addition to the costs associated with collecting and administering the special taxes and annual administering the CFD. The authorized services to be funded for the Amoruso Ranch Community Facilities District (CFD) No. 2 (Public Services) include these:

1. Open Space improvement, operations and management, monitoring, maintenance (including, but not limited to, general maintenance, signage, benches, striping, City owned fence maintenance, trash and debris collection, and bike trails and their appurtenances [drainage culverts or pipes from adjacent subdivisions] within open space), creation and maintenance of fire breaks, Permits, Vandalism/Graffiti, Flood Conveyance (Vegetation/tree removals), Beaver dam removals, Outfall/drainage swale maintenance, Erosion control/bank stabilization, Native planting/replanting, Pre and post emergent, environmental mitigation monitoring, and the annual review thereof, as required by the Mitigation Monitoring Plan related to the Environmental Impact Report, maintenance activities as required by the 404 permit and Open Space Overarching Maintenance & Management Plan and repair and replacement of facilities within open space areas.
2. The maintenance of on-site landscape corridors and paseos designed to serve the territory within the CFD, including, but not limited to, general maintenance, masonry walls, accent lighting, water and utility costs.
3. The maintenance of medians, entries, and entry monumentation.
4. The performance of leaf pick-up and street sweeping designed to serve the territory within the CFD, including along the following roads:
 - Westbrook Boulevard.
 - West Sunset Boulevard.
5. Neighborhood park maintenance, and repair and replacement.
6. Storm water management, water quality structural controls, including, but not limited to, drainage swales constructed between storm drain facilities and receiving waters, and maintenance of flood control facilities including, but not limited to, detention basins and created wetlands.
7. Bus Transfer Station, bus shelters, bus stops and any park and ride lots as well as bus signs.

8. Miscellaneous costs related to any of the items described above, including but not limited to planning, engineering, GIS, legal, and City and County administration costs.
9. The levy of special taxes to accumulate sinking funds for anticipated future repairs or replacement costs of landscape corridors, irrigation facilities, medians, entries and entry monumentation, lighting, neighborhood parks, storm water management and other facilities authorized to be maintained by the CFD or for which the City is authorized to finance services through the CFD, as determined by the Administrator.