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*Public Finance*

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*Land Use Policy*

## HEARING REPORT

### LONGMEADOW CFD No. 2 (SERVICES DISTRICT)

Prepared for:

City of Roseville

Prepared by:

Economic & Planning Systems, Inc.

April 5, 2005

EPS #14749

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## Exhibit

- Exhibit A: Rate and Method of Apportionment
- Exhibit B: List of Authorized Services
- Exhibit C: CFD Boundary Map

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# I. INTRODUCTION

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## BACKGROUND

Entitled by Tentative Map 03-06, the City of Roseville (City)'s Longmeadow subdivision encompasses approximately 78.7 acres of residential development (allowing for 544 units) and 21.1 acres of nonresidential development (totaling approximately 99.8 gross acres). Located about five miles northwest of downtown Roseville, the proposed development project is bounded by Blue Oaks Boulevard on the south, Woodcreek Oaks Boulevard on the east, and New Meadow Drive on the west.

## PURPOSE OF THE ANALYSIS

The formation of the Longmeadow Community Facilities District No. 2 (CFD) is proposed to fund the costs of landscape maintenance and related services in the residential portion<sup>1</sup> of the Longmeadow project area. Services to be provided through annual CFD special tax revenues include maintenance of the landscape corridors, entry landscaping and signage, a neighborhood park and open space, as well as contract administration, CFD administration, and other maintenance related public services.

This report serves as the Hearing Report required by the Mello-Roos Act. It discusses the public services to be funded, the structure of the CFD, and the maximum special taxes.

## ORGANIZATION OF THE REPORT

**Chapter II** describes the land uses in the CFD. **Chapter III** describes the services to be funded by the CFD, the costs associated with these services, and the proposed maximum special tax for the land uses in the project. **Chapter IV** describes the structure of the proposed CFD and the Rate and Method of Apportionment (Tax Formula).

Three exhibits are attached to this report. **Exhibit A** is the Tax Formula. **Exhibit B** is the list of authorized services the CFD may fund. **Exhibit C** is the CFD boundary map.

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<sup>1</sup> The costs of landscape-maintenance and related services for nonresidential land uses will be funded through private means; therefore, those costs are not included in the CFD.

## II. LAND USE

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### LAND USE

**Map 1** shows the general boundaries for the CFD. The Longmeadow subdivision includes both residential and nonresidential land uses. Of the 544 single-family residential units proposed for Longmeadow, 144 are designated as low-density residential units on 32.9 acres, and the remaining 400 units are planned as medium-density residential units on 45.8 acres. In addition to single-family dwelling units, the proposed subdivision includes a 3.0-acre park site, 8.1 acres of open space, and 10.0 acres of business professional uses.<sup>2</sup>

### LAND USES INCLUDED IN THE CFD

While the Longmeadow subdivision includes both residential and nonresidential land uses, the CFD will include residential land uses only. The 10-acre business professional site shown on **Map 1** will not be included in the CFD because the costs of landscape-maintenance and related services for nonresidential land uses will be funded through private means. Because the 10-acre business professional site is part of an original parcel that also contains residential uses, the commercial site will be included in the boundaries of the CFD at formation, but will be considered tax exempt. The proposed total taxable acreage is designated for single-family use. Approximately 544 residential units are planned in the CFD.

**Table 1** shows the land uses included in the Longmeadow development project and distinguishes those land uses that are included in the CFD from those not included in the CFD.

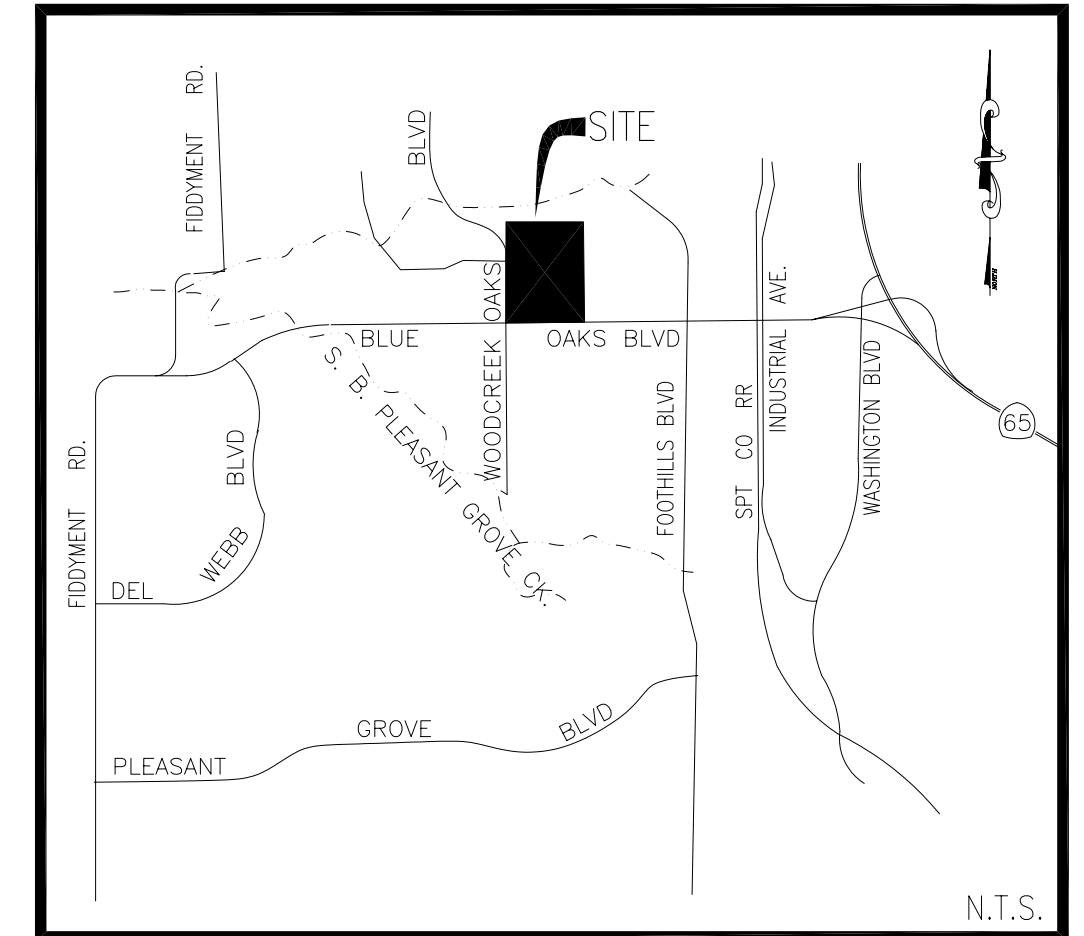
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<sup>2</sup> An alternative development scenario for the Longmeadow subdivision, which includes a proposed elementary school site, is being contemplated by the developer and the City. Although both parties have indicated that this alternative is not likely to occur, it would include 474 single-family units (as opposed to 544), the same amount of nonresidential units, and an elementary school site.

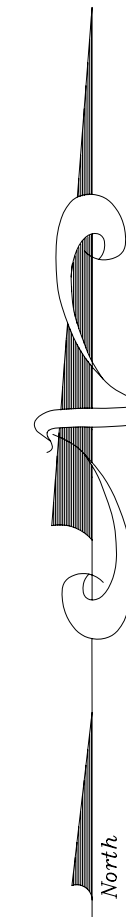
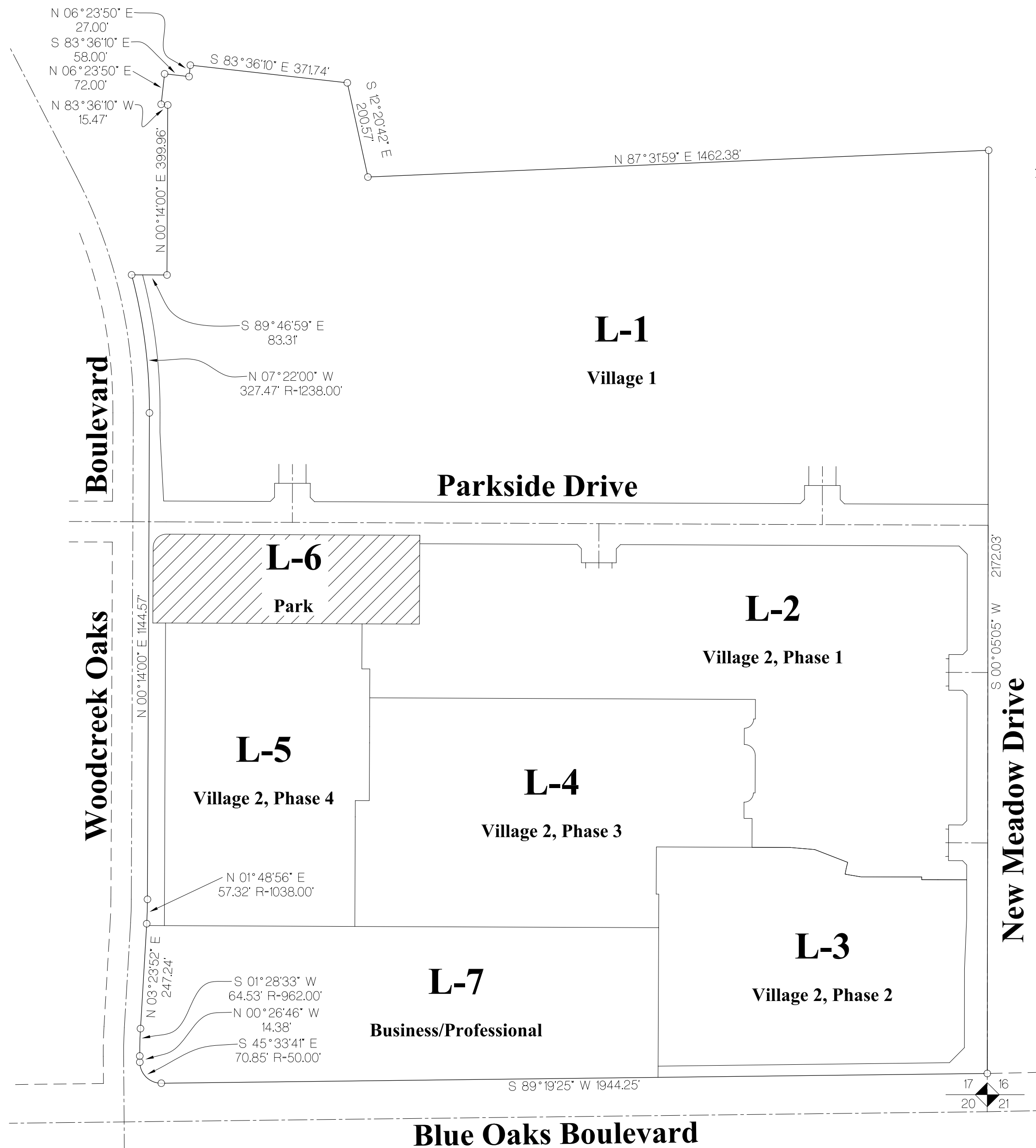
Proposed Boundary Map  
**City of Roseville**  
**Longmeadow Community**  
**Facilities District No. 2**  
**(Services District)**

All of Lots 1, 2, 3 and 4 as shown on that Parcel Map  
 filed in Book 30 of Parcel Maps, at Page 151, located in  
 Section 17, T.11 N., R.6 E., M.D.M.  
 City of Roseville, Placer County, State of California  
 Scale 1" = 200' January 2005

Sheet 1 of 1



LOCATION MAP



I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF THE CITY OF ROSEVILLE, LONGMEADOW COMMUNITY FACILITIES DISTRICT NO. 2 (SERVICES DISTRICT) CITY OF ROSEVILLE, PLACER COUNTY, CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF ROSEVILLE AT A REGULAR MEETING THEREOF, HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2005, BY ITS RESOLUTION NO. \_\_\_\_\_.

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

FILED IN THE OFFICE OF THE CLERK OF THE CITY OF ROSEVILLE, PLACER COUNTY, CALIFORNIA ON THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2005.

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

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2005, AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M., IN BOOK \_\_\_\_\_ OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, AT PAGE \_\_\_\_\_ IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF PLACER, STATE OF CALIFORNIA.

\_\_\_\_\_  
 JIM MCCAULEY  
 COUNTY RECORDER

By:  
 DEPUTY COUNTY RECORDER  
 COUNTY OF PLACER

Fee: \_\_\_\_\_

Instrument No.: \_\_\_\_\_

LEGEND:

\_\_\_\_\_ DISTRICT BOUNDARY

 ANTICIPATED TAX-EXEMPT PARCELS

**Table 1**  
**Longmeadow CFD No. 2**  
**Land Uses**

<b>Land Use</b>	<b>Phase</b>	<b>Acres</b>	<b>Units</b>
<b>Included in CFD</b>			
<b>Residential</b>			
Village 1		32.9	144
Village 2	Phase 1	16.5	144
Village 2	Phase 2	8.7	76
Village 2	Phase 3	12.4	108
Village 2	Phase 4	8.2	72
<b>Subtotal Residential</b>		<b>78.7</b>	<b>544</b>
<b>Not Included in CFD</b>			
<b>Nonresidential</b>			
Park Site		3.0	
Open Space		8.1	
Business Professional [1]		10.0	
<b>Subtotal Nonresidential</b>		<b>21.1</b>	
<b>Total</b>		<b>99.8</b>	<b>544</b>

"CFD2 land\_use"

Source: Baker-Williams Engineering Group, and EPS.

[1] Business Professional land uses in Longmeadow will fund their own landscape-related services; therefore they are not included in the CFD.

### III. AUTHORIZED SERVICES, SERVICE COSTS, AND COST ALLOCATION

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#### AUTHORIZED SERVICES AND SERVICE COSTS

This section will describe the services to be funded, the costs of these services, and how these costs have been allocated throughout the project area.

The total estimated annual cost of on-site landscape maintenance and other authorized services is approximately \$85,466, in 2004 dollars. The annual costs include maintenance of the following items:

- Landscape corridors;
- Median strips;
- Signage;
- Neighborhood park;
- Open space;
- Masonry soundwalls;
- Bike trails; and
- Bus shelters.

Other service costs included in the annual cost estimate are these:

- Vandalism;
- Repair/replacement;
- Park staff contract administration; and
- CFD administration.

Services not included in the CFD are these:

- Storm water management; and
- Emergency services assessment.

**Table 2** provides a detailed breakdown of these costs. Some of these items will require a lump-sum expenditure; however, the City will collect special taxes on an annual basis and place these revenues in a sinking fund to accommodate future lump-sum costs. A City administrative cost and a Placer County (County) administrative cost also are included in the total project maintenance cost estimate.

**Table 2**  
**Longmeadow CFD No. 2**  
**Estimated Costs for Services (2004\$)**

Item	Sq. Ft. or Amount	Annual Unit Cost per Sq. Ft.	Annual Cost	Annual Cost per Unit
<b>Total Units in Longmeadow Subdivision = 544</b>				
<b>Median Landscaping [1]</b>				
<b>Landscape Corridors</b>				
Parkside Drive-both sides	62,216	\$0.21	\$13,065	\$24.02
New Meadow Drive-west side (no median)	20,417	\$0.21	\$4,288	\$7.88
Blue Oaks Boulevard-north side	29,831	\$0.21	\$6,265	\$11.52
Woodcreek Oaks adjacent to Village 1	10,693	\$0.21	\$2,246	\$4.13
Woodcreek Oaks adjacent to Village 2	27,498	\$0.21	\$5,775	\$10.62
Pedestrian Connection between Village 2 and Park	1,360	\$0.18	\$245	\$0.45
<b>Subtotal Landscape Corridors</b>			<b>\$31,882</b>	
<b>Entry Signage</b>				
Community Sign @ Woodcreek Oaks Boulevard and Blue Oaks Boulevard	2	\$100.00	\$200	\$0.37
<b>Subtotal Entry Signage</b>			<b>\$200</b>	
<b>Parks and Open Space Maintenance</b>				
Three-Acre Park Construction and Maintenance	130,680	\$0.23	\$30,000	\$55.15
<b>Subtotal Parks and Open Space</b>			<b>\$30,000</b>	
<b>Sinking Fund</b>				
Masonry Walls	n/a	n/a	\$500	\$0.92
Repair/Replacement	n/a	n/a	\$2,500	\$4.60
Vandalism	n/a	n/a	\$2,000	\$3.68
Bike Trail	n/a	n/a	\$100	\$0.18
Bus Shelters	n/a	n/a	\$100	\$0.18
<b>Subtotal Sinking Fund</b>			<b>\$5,200</b>	
<b>Storm Water Management Costs</b>			<b>\$9,792</b>	\$18.00
<b>Administration</b>				
City Staff	n/a	n/a	\$3,500	\$6.43
City Administration [2]	n/a	n/a	\$4,037	\$7.42
County Administration [3]	n/a	n/a	\$855	\$1.57
<b>Subtotal Administration</b>			<b>\$8,392</b>	
<b>Total Costs Funded by Longmeadow CFD No. 2</b>			<b>\$85,466</b>	<b>\$157.11</b>
<b>Costs to Be Funded by Other Sources</b>				
<b>Special Taxes</b>				
Emergency Services Special Tax	n/a	n/a	\$155,040	\$285.00
<b>Subtotal Other Sources</b>			<b>\$155,040</b>	
<b>Total Landscape Services Costs</b>			<b>\$240,506</b>	

"ser\_costs"

Source: Mourier Construction JMC, City of Roseville, and EPS.

[1] Costs for median landscaping may be added.

[2] Costs for City administration are calculated as 6 percent of all CFD costs excluding costs for assessments and other administrative costs.

[3] Costs for County administration are calculated as 1 percent of all CFD costs.

## LANDSCAPE CORRIDOR AND MEDIAN STRIPS

Landscape maintenance will occur on all major landscape corridors in the CFD. Maintenance costs are likely to include the following items:

- Mowing;
- Tree care;
- Repair and replacement;
- Associated electric and water utility costs; and
- Autumn leaf clean up.

The total annual costs for maintenance of the landscape corridors mentioned above are estimated to be approximately \$31,882.

## COMMUNITY SIGNAGE

It is estimated that 2 community signs will be maintained by the CFD. Sign maintenance is estimated to cost \$100 per community sign. Total signage costs, therefore, are estimated to be \$200.

## PARK MAINTENANCE

The CFD will fund the construction and maintenance of a 3-acre neighborhood park. The park is located at the intersection of Woodcreek Oaks Boulevard and Parkside Drive. Park maintenance is estimated to cost approximately \$30,000 per year. This will include maintenance of turf, landscaping, and irrigation.

## SINKING FUND ITEMS

As noted above, the City will annually collect special taxes and place these revenues in a sinking fund to be used by the City for future maintenance needs, including a set-aside fund to address vandalism and repairs and replacement. Items that will be funded through the sinking fund include masonry wall maintenance, repair and replacement services, vandalism clean-up, bike trail maintenance, and bus shelter maintenance. Approximately \$5,200 in total costs per year are allocated for sinking-fund items.

## STORM DRAINAGE AND DRAINAGE SYSTEMS

The CFD will fund the costs of maintaining the City's storm drainage and drainage system facilities. The total cost for the CFD is \$9,792.

## OTHER ASSESSMENTS

Required assessments for storm water management and other emergency services will be funded by the CFD. The total costs of these assessments are approximately \$165,000. While these costs are described here, they will not be funded through the CFD.

## OTHER COSTS

Administrative costs for City and County staff are included in the total costs to be funded by the CFD. An annual lump sum of \$3,500 will be set aside to pay for City staff services. Other City administrative services are calculated as 6 percent of the total costs in the CFD excluding costs for assessments and other administrative costs. County administrative costs are calculated as 1 percent of the total costs in the CFD excluding costs for assessments and other administrative costs. Total costs for CFD administration are approximately \$8,392.

## ALLOCATION OF COSTS TO UNITS

The CFD's annual maintenance and services costs will be funded through the collection of special taxes levied against the taxable parcels in the CFD. Special taxes will be collected from each taxable parcel in the CFD.

The maximum annual cost of CFD services funded by special taxes was calculated assuming direct service costs and a City and County administrative expense. Total annual costs were calculated to be approximately \$85,466 in 2004 dollars, including the City and County administrative expenses.

The annual maintenance costs are allocated to the 544 planned single-family units in Longmeadow on an equal basis as follows:

Total estimated annual costs	\$85,466
Total estimated units	544
Cost per unit	\$157

The maximum special tax for the CFD is \$157 per residential unit for the base year. These maximum special taxes will be escalated in accordance with the annual tax escalation factor in each year following the base year in an amount not to exceed 4 percent annually.

The maximum special tax for the CFD is \$85,466 in 2004 dollars ( $\$157 \times 544$  units). The special tax levy must provide for annual payment of the total annual costs. In years when less than maximum revenues are needed, the tax levy will be less than the maximum authorized rate.

## **IV. STRUCTURE OF THE PROPOSED CFD**

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### **DESCRIPTION OF THE CFD**

Special taxes in the CFD will be levied according to the Tax Formula. The attached exhibits contain the formation documents for the CFD. The purpose of the CFD is to provide funding for the annual costs of authorized CFD services.

### **DEFINITION OF ANNUAL COSTS**

Each year the finance director will develop the anticipated annual costs for the CFD for the upcoming fiscal year. The annual costs will include the following items:

- Costs of authorized CFD services;
- Costs of a sinking fund set-aside fund for authorized CFD services;
- Costs of administering the CFD; and
- Any amounts needed to cure actual or projected delinquencies in special taxes for the current or previous fiscal year.

The finance director will then apply the Tax Formula to determine the special tax levy for each taxable parcel.

### **DETERMINATION OF PARCELS SUBJECT TO SPECIAL TAX**

The finance director shall prepare a list of parcels subject to the special tax using the records of the City and the County assessor. The finance director will tax all parcels in the CFD except those declared tax-exempt. Public parcels created by subdividing a taxable parcel will not be subject to a special tax levy.

### **TERMINATION OF THE SPECIAL TAX**

The special tax will be levied and collected in perpetuity.

### **ASSIGNMENT OF MAXIMUM SPECIAL TAX**

The maximum special tax is set at a base rate of \$157 per residential unit. The maximum special tax will escalate no more than 4 percent each year to cover actual or anticipated increases in the annual costs.

## **SETTING THE ANNUAL SPECIAL TAX RATE**

After computing the annual costs, the finance director will determine the maximum special tax rate for each taxable parcel. To determine the annual special tax, the finance director will use the process presented in **Section 6** of the Tax Formula. This process is summarized as follows:

- Step 1: Calculate the maximum special tax revenue from taxable parcels.
- Step 2: Compare the annual costs with the maximum special tax revenue calculated in the previous step.
- Step 3: If the annual costs are less than the maximum special tax revenue, decrease the special tax levy proportionately for each taxable parcel until the special tax revenue equals the annual cost.

Once the maximum special tax rate for each taxable parcel is determined, the finance director will prepare the tax collection schedule for each taxable parcel and send the schedule to the County auditor and request that the schedule be placed on the general, secured property tax roll for the following fiscal year. The tax collection schedule shall be sent no later than the date required by the County auditor for such inclusion.

## **PREPAYMENT OF SPECIAL TAX OBLIGATION**

Prepayment of the special tax obligation is not permitted.

## **MANNER OF COLLECTION**

The special tax will be collected in the same manner and at the same time as *ad valorem* property taxes. At the City's option, the special taxes may be billed directly to property owners.

## EXHIBITS

EXHIBIT A: RATE AND METHOD OF APPORTIONMENT

EXHIBIT B: LIST OF AUTHORIZED SERVICES

EXHIBIT C: CFD BOUNDARY MAP

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## EXHIBIT A

### RATE AND METHOD OF APPORTIONMENT

EXHIBIT A  
CITY OF ROSEVILLE  
LONGMEADOW  
COMMUNITY FACILITIES DISTRICT NO. 2 (SERVICES DISTRICT)  
RATE AND METHOD OF APPORTIONMENT

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**1. BASIS OF SPECIAL TAX LEVY**

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (Act) applicable to the land in the Longmeadow Community Facilities District No. 2 (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**

**“Act”** means the Mello-Roos Community Facilities Act of 1982, as amended, Sections 53311 and following of the California Government Code.

**“Administrative Expenses”** means the costs incurred by the City to determine, levy and collect the Special Taxes, including salaries of City employees and the fees of consultants and the costs of collecting installments of the Special Taxes upon the general tax rolls; preparation of required reports, and any other costs required to administer the CFD as determined by the Finance Director.

**“Annual Cost(s)”** means for each Fiscal Year, the total of 1) the estimated cost of authorized services; 2) Administrative Expenses, and 3) any amounts needed to cure actual or projected delinquencies in Special Taxes for the current or previous Fiscal Year.

**“Annual Tax Escalation Factor”** means an increase in the Maximum Special Tax Rate following the Base Year in an amount not to exceed 4 percent annually.

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

**“Base Year”** means Fiscal Year ending June 30, 2006.

**“BP Parcel”** means a 10-acre parcel designated for Business Professional use located on a portion of Assessor’s Parcel Number 017-115-083-000. This parcel is a Tax-Exempt Parcel and should be removed from the boundaries of the CFD when a unique Assessor’s Parcel Number is created for this Parcel.

**“CFD”** means the Longmeadow Community Facilities District No. 2 of the City of Roseville.

**“City”** means the City of Roseville, California.

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

**“County”** means the County of Placer, California.

**“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 splits for individual single-family residential Parcels.

**“Finance Director”** means the Finance Director for the City of Roseville or his or her designee.

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

**“Large Lot Development Parcel”** means a Parcel that has been allocated residential land use but not yet subdivided into Final Use Small Lot Parcels.

**“Longmeadow”** means the Longmeadow development of the North Roseville Specific Plan area.

**“Maximum Special Tax”** means the greatest amount of Special Tax that can be levied against a Parcel in a given Fiscal Year.

**“Maximum Special Tax Revenue”** means the greatest amount of revenue that can be collected in total from a group of Parcels by levying the Maximum Special Tax.

**“Parcel”** means any Assessor’s Parcel Number in the CFD based on the equalized tax rolls of the County.

**“Public Parcel”** means any Parcel that 1) is or is intended to be publicly owned, and 2) is normally exempt from the levy of general *ad valorem* property taxes under California law, including public streets, schools, parks, and public drainageways, public landscaping, greenbelts, and public open space. These Public Parcels—so identified at the formation of the CFD—are exempt from the levy of Special Taxes.

**“Single-Family Unit”** means either a lot created by a Final Subdivision Map or a single-family unit as assigned by the City to the applicable Parcel with zoning allowing for no more than two units per Parcel.

**“Special Tax(es)”** means any tax levy under the Act in the CFD.

**“Tax Collection Schedule”** means the document prepared by the City for the County Auditor to use in levying and collecting the Special Taxes each Fiscal Year.

**“Taxable Parcel”** means any Parcel that is not exempt from Special Taxes as defined below.

**“Tax-Exempt Parcel”** means all Public Parcels and the BP Parcel.

### **3. DETERMINATION OF PARCELS SUBJECT TO SPECIAL TAX**

The Finance Director shall prepare a list of the Parcels subject to the Special Tax using the records of the County Assessor and the City's own records. The City shall identify the Taxable Parcels from a list of all Parcels in the CFD using the procedure described below.

1. Exclude all Tax-Exempt Parcels.
2. The remaining Parcels are subject to the Special Tax according to the formula detailed below.

It shall be the burden of the taxpayer to timely correct any errors in the determination of the Parcels subject to the Special Tax.

### **4. DURATION OF THE SPECIAL TAX**

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

## 5. ASSIGNMENT OF MAXIMUM SPECIAL TAXES

The Maximum Special Tax for the CFD is **\$157 per Single-Family Unit** for the Base Year. These Maximum Special Taxes will be escalated in accordance with the Annual Tax Escalation Factor in each year following the Base Year.

By August 1 of each Fiscal Year, using the **Definitions** from **Section 2**, the Finance Director shall assign the Maximum Special Taxes to each Taxable Parcel as follows:

1. *Large Lot Development Parcels*—The Maximum Special Tax for a Large Lot Development Parcel shall be determined by multiplying the Maximum Special Tax per Single-Family Unit by the number of Single-Family Units allocated to the Large Lot Development Parcel or as otherwise designated by the City
2. *Final Use Small Lot Parcels*—The Maximum Special Tax for each Final Use Small Lot Parcel is equivalent to the number of Single-Family Units times the Maximum Special Tax per Single-Family Unit.
3. *Conversion of a Tax-Exempt Parcel to a Taxable Parcel*—If a Public Parcel is not needed for public use and is converted to private use, it shall become subject to the Special Tax.
4. *Taxable Parcels Acquired by a Public Agency*—A Taxable Parcel that is acquired by a public agency after the CFD is formed will remain subject to the applicable Special Tax unless the Special Tax obligation is satisfied pursuant to Section 53317.5 of Government Code. An exception to this may be made if the public ownership and use of a Tax Exempt Parcel is transferred to a Taxable Parcel of comparable acreage and the private ownership and use of the Taxable Parcel is transferred to the Tax Exempt Parcel. Where such a trading of ownership and uses occurs, the previously Tax-Exempt Parcel becomes a Taxable Parcel, and the Maximum Special Tax from the previously Taxable Parcel is transferred to the newly Taxable Parcel. This trading of Parcels will be permitted to the extent that there is no net loss in Maximum CFD Revenue.

## 6. SETTING THE ANNUAL SPECIAL TAX RATE

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

1. Compute the Annual Costs using the **Definitions** in **Section 2**.
2. Determine the Special Tax levy for each parcel as follows:
  - Step 1: Calculate the Maximum Special Tax Revenue from Taxable Parcels.
  - Step 2: Compare the Annual Costs with the Maximum Special Tax Revenue calculated in the previous step.

Step 3: If the Annual Costs are less than the Maximum Special Tax Revenue, decrease the Special Tax levy proportionately for each Taxable Parcel until the Special Tax revenue equals the assigned Annual Cost.

3. Prepare the Tax Collection Schedule for each Parcel and send it to the County Auditor requesting that it be placed on the general, secured property tax roll for the following Fiscal Year. The Tax Collection Schedule shall not be sent later than the date required by the Auditor for such inclusion.

The City shall make every effort to correctly assign the number of taxable units and calculate the Special Tax for each parcel. It shall be the burden of the taxpayer to correct any errors in the determination of the parcels subject to the tax and their Special Tax assignments.

As development and subdivision of Longmeadow takes place, the Finance Director will maintain a file of each current assessor's parcel number in the CFD, its Maximum Special Tax, and the authorized Maximum Special Tax on all Parcels in the CFD available for public inspection.

## **7. ADMINISTRATIVE CHANGES AND APPEALS**

The Finance Director or designee has the authority to make necessary administrative adjustments to the Rate and Method of Apportionment to interpret any portions of the Special Tax formula that require clarification.

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

Interpretations may also be made by Resolution of the City Council for purposes of clarifying any vagueness or ambiguity as it relates to the Special Tax rate, the method of apportionment, the classification of properties or any definition applicable to the CFD.

## 8. MANNER OF COLLECTION

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

**Attachment 1  
 Longmeadow CFD No. 2 (Services)  
 Maximum Special Tax per Single-Family Unit and Large Lot Development Parcel for  
 Residential Land Uses**

<b>Large Lot Development Parcel</b>	<b>Land Use</b>	<b>Single- Family Units</b>	<b>Maximum Special Tax per Single-Family Unit</b>	<b>Maximum Special Tax per Large Lot Development Parcel</b>
[1]	[2]		[3]	[3]
017-115-083	LDR	91	\$157.11	\$14,297
017-115-084	MDR	101	\$157.11	\$15,868
017-115-085	MDR	208	\$157.11	\$32,678
017-115-086	MDR	144	\$157.11	\$22,623
<b>Total Units and Maximum Special Tax</b>		<b>544</b>		<b>\$85,466</b>

"att1\_ser"

[1] Represents all Taxable Parcels by Assessor's Parcel Number at the time of CFD Formation. A portion of Large Lot Development Parcel 017-115-083-000 is zoned BP. That portion that is zoned BP is tax-exempt. When Large Lot Development Parcel 017-115-083 is subdivided and the BP Parcel is assigned a unique Assessor's Parcel Number, the BP Parcel will be considered tax-exempt and may be removed from the boundaries of the CFD.

[2] Represents entitlement under project Development Agreement.

[3] Maximum Special Tax represents the tax in the Base Year of Fiscal Year 2005-2006. The Maximum Special Tax can be adjusted annually by the Annual Tax Escalation Factor.

The logo consists of the letters 'EPS' in a white, serif font, centered within a dark teal rectangular background.

Economic &  
Planning Systems

*Public Finance*

*Real Estate Economics*

*Regional Economics*

*Land Use Policy*

## EXHIBIT B

### LIST OF AUTHORIZED SERVICES

## EXHIBIT B

### CITY OF ROSEVILLE

#### LONGMEADOW

#### COMMUNITY FACILITIES DISTRICT NO. 2 (SERVICES DISTRICT)

#### LIST OF AUTHORIZED SERVICES

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The maintenance obligations to be financed, in whole or in part, by this CFD shall consist of the following things:

1. Maintenance of the landscape corridors in the public right-of-way in the CFD, including soundwalls, trees, bus shelters, landscaping, the City and neighborhood entry features, and the landscape median;
2. Maintenance of all public pedestrian or bicycle pathways;
3. Maintenance of the open space buffer areas and any lots that will be conveyed to the City, with such maintenance to include fire breaks and fire safety measures;
4. Maintenance of turf, landscaping and irrigation for neighborhood park site within the boundaries of CFD No. 2, including the reclaimed water booster pump serving the park site, provided that the total annual cost to CFD No. 2 of such maintenance shall be a maximum of \$30,000 in the Base Year, to commence upon the issuance of the first building permit within the Longmeadow property, and as provided in Section 3.2.3.1 of the Longmeadow Property Development Agreement, this annual cost can also be used for construction of park improvements CFD No. 2. The annual cost will be adjusted annually in accordance with provisions in the Rate & Method of Apportionment of Special Tax Levy;
5. Maintenance of any sound attenuation wall, berm, and related on-site sound attenuation improvements constructed as part of the CFD;
6. Maintenance of storm drainage and drainage system facilities; and
7. Performance and management of any environmental mitigation monitoring, including the annual review thereof.

Other authorized services include general City costs and sinking funds, which are described below.

*General City Costs*

- City and County costs associated with the setting, levy, and collection of the special taxes.
- City costs associated with contract administration.

*Sinking Funds*

The special taxes may be collected and set aside in designated sinking funds to be used by the City to fund vandalism repair and future repairs to and replacement of landscaping, entry monuments and features, walls and fences, and other improvements, the maintenance of which is funded by the CFD. Such sinking fund amounts shall be limited to the annual cost allocations listed in the CFD hearing report for such facility services.

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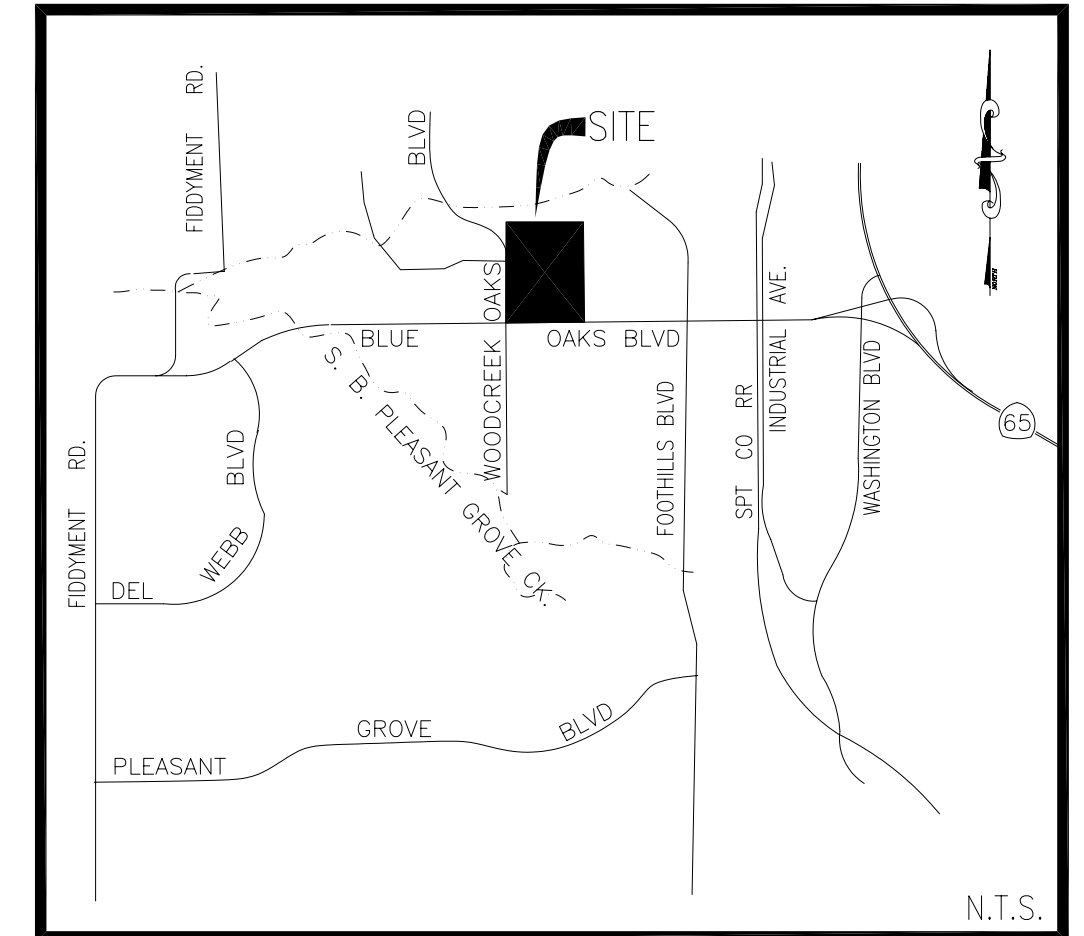
## EXHIBIT C

### CFD BOUNDARY MAP

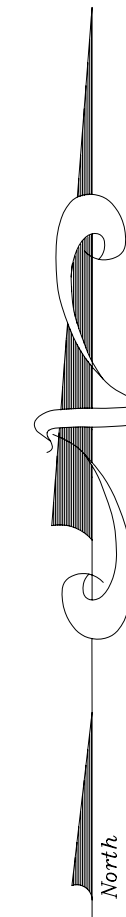
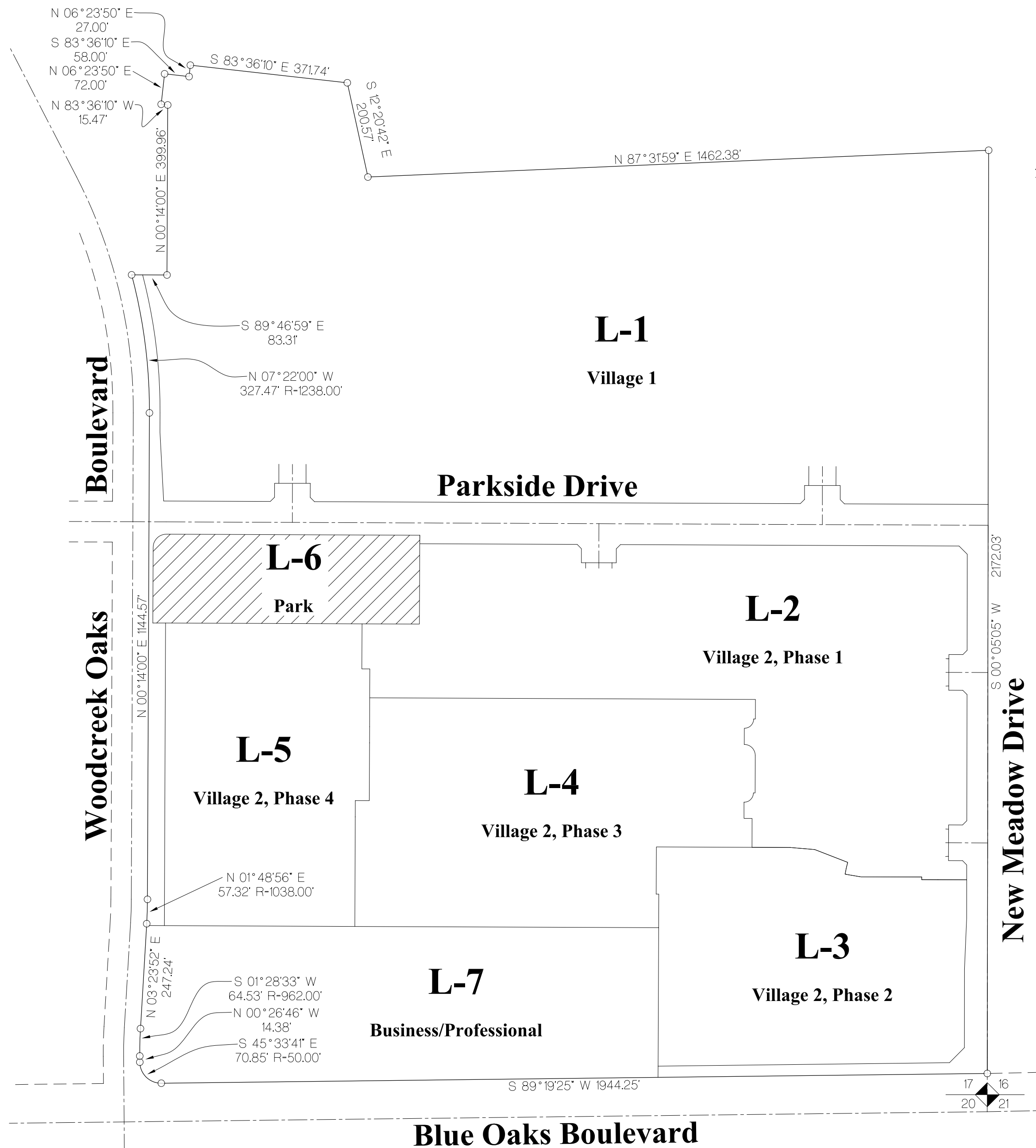
Proposed Boundary Map  
**City of Roseville**  
**Longmeadow Community**  
**Facilities District No. 2**  
**(Services District)**

All of Lots 1, 2, 3 and 4 as shown on that Parcel Map  
 filed in Book 30 of Parcel Maps, at Page 151, located in  
 Section 17, T.11 N., R.6 E., M.D.M.  
 City of Roseville, Placer County, State of California  
 Scale 1" = 200' January 2005

Sheet 1 of 1



LOCATION MAP



I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF THE CITY OF ROSEVILLE, LONGMEADOW COMMUNITY FACILITIES DISTRICT NO. 2 (SERVICES DISTRICT) CITY OF ROSEVILLE, PLACER COUNTY, CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF ROSEVILLE AT A REGULAR MEETING THEREOF, HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2005, BY ITS RESOLUTION NO. \_\_\_\_\_.

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

FILED IN THE OFFICE OF THE CLERK OF THE CITY OF ROSEVILLE, PLACER COUNTY, CALIFORNIA ON THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2005.

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

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2005, AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M., IN BOOK \_\_\_\_\_ OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, AT PAGE \_\_\_\_\_ IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF PLACER, STATE OF CALIFORNIA.

\_\_\_\_\_  
 JIM MCCAULEY  
 COUNTY RECORDER

By:  
 DEPUTY COUNTY RECORDER  
 COUNTY OF PLACER

Fee: \_\_\_\_\_

Instrument No.: \_\_\_\_\_

LEGEND:

\_\_\_\_\_ DISTRICT BOUNDARY

 ANTICIPATED TAX-EXEMPT PARCELS