



PLACER, County Recorder

RYAN RONCO

DOC- 2016-0066555-00

CREDIT CARD

FRIDAY, AUG 12, 2016 10:55:47

MIC \$3.00 | AUT \$37.00 | SBS \$36.00

ERD \$1.00 | RED \$1.00 | REC \$45.00

ADD \$0.00

Ttl Pd \$123.00 Rcpt # 02535640

CLK98C1382/SM/1-37

**RECORDING REQUESTED BY AND
AFTER RECORDATION RETURN TO:**

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

AMENDED NOTICE OF SPECIAL TAX LIEN

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

(Corrected Notice)

This Amended Notice of Special Tax Lien re-records the Amended Notice of Special Tax Lien originally recorded on May 3, 2016, as Recorder's Document Number 2016-0032962-00 (the "Original Notice"). This is being re-recorded to accomplish a substitution of the correct Exhibit A, which is attached here following the Exhibit A as it appeared in the Original Notice. The substituted Exhibit A reflects the final version of the rate and method of apportionment of special tax as adopted by the City of Roseville at the time of formation of the Community Facilities District. The Original Notice is presented here in its entirety and the Exhibit A attached to the Original Notice is for a similarly named but different district, it being erroneously placed within the Original Notice, it is here followed by the substituted Exhibit A.

By: _____

Sonia Orozco

City Clerk of the City of Roseville



jm



PLACER, County Recorder
 JIM MCCAULEY
 DOC- 2016-0032962-00

RECORDING REQUESTED BY AND
 WHEN RECORDED PLEASE RETURN TO:

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

CREDIT CARD
 TUESDAY, MAY 3, 2016 10:23:14
 MIC \$3.00 | AUT \$22.00 | SBS \$21.00
 ERD \$1.00 | RED \$1.00 | REC \$30.00
 ADD \$0.00
 Ttl Pd \$78.00 Rcpt # 02511216
 CLK98BT282/WG/1-22

SPACE ABOVE THIS LINE FOR RECORDER'S USE

AMENDED NOTICE OF SPECIAL TAX LIEN

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

AMENDMENT #1

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

The special tax secured by this lien is authorized to be levied within the CFD for the purpose of providing all or a portion of the public services described on Exhibit A to that certain Notice of Special Tax Lien, dated as of December 17, 2014 heretofore recorded in the Office of the County Recorder of the County of Placer, State of California on December 19, 2014, as Document No. 2014-0091784-00, to which recorded Notice of Special Tax Lien reference is hereby made and the provisions of which are hereby incorporated by this reference. The special tax is authorized to be levied according to the Rate, Method of Apportionment, and Manner of Collection of Special Tax set forth as Exhibit B to the Notice of Special Tax Lien, which provisions are hereby incorporated by this reference (the "Original RMA").


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

Except as amended and supplemented by the "Amended Rate, Method of Apportionment, and Manner of Collection of Special Tax," attached hereto as **EXHIBIT A**, the heretofore recorded Notice of Special Tax Lien shall remain in full force and effect. The special tax described in the Notice of Special Tax Lien, as amended by the "Amended Rate, Method of Apportionment, and Manner of Collection of Special Tax," attached hereto as **EXHIBIT A**, is

authorized to be levied within the District, and the lien of the special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax obligation is prepaid, permanently satisfied, and canceled in accordance with law or until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with section 53330.5 of the Government Code. The recording of this amended notice in the Office of the County Recorder of the County of Placer shall in no way alter or affect the obligation to pay the special tax levy or the lien upon all nonexempt real property within the District established in accordance with Section 3115.5 of the Streets and Highways Code of California.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the Finance Director, City of Roseville, 311 Vernon Street, Roseville, CA 95678.

Dated: April 21, 2016.

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

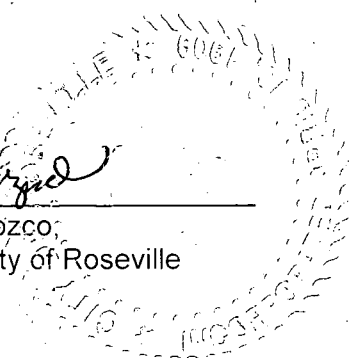


EXHIBIT A - Amended Rate, Method of Apportionment,
and Manner of Collection of Special Tax

EXHIBIT A

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

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

1. Basis of Special Tax Levy

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (Act) applicable to the land in the Westbrook Community Facilities District No. 1 (Public Facilities) (CFD) of the City of Roseville (City) shall be levied and collected according to the tax liability determined by the City through the application of the appropriate amount or rate, as described below.

2. Definitions

"Acre" or **"Acreage"** means the land area of a County Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map or other Development Plan.

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

"Administrative Expenses" means the actual or reasonably estimated costs related to the administration of the CFD, including, but not limited to, these:

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

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

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

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

"Affordable Unit" means a Unit built on a Parcel for which an Affordable Housing Agreement has been entered into with the City, designating the Unit as affordable. A Multifamily Use parcel may have only one or more Units assigned as Affordable Units. The City Manager, or its designee, shall maintain an Affordable Unit Listing that shall contain all designated buildable parcels by tract and lot number, and in the case of parcels remaining before May 1 of the preceding Fiscal Year, the number of 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 designated as Affordable Units, also known as Market-Rate Units. The Affordable Unit Listing shall contain all qualifying Affordable Units as of April 30, shall be made available to the Administrator by July 1 of each year for purposes of determining the Maximum Special Tax pursuant to **Section 4**.

"Annual Costs" means, for any Fiscal Year, the total of these:

- a. Debt Service to be paid from Special Taxes.
- b. The amount needed to replenish the reserve fund for the Bonds to the level required under the Bond Indenture, to the extent not included in a computation of Annual Costs in a previous Fiscal Year.
- c. Administrative Expenses for such Fiscal Year.
- d. The amount needed to (i) cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior Fiscal Year, (ii) to fund any foreseeable deficiency of the amount to be available for the payment of principal or interest on Bonds which are expected to occur in such Fiscal Year.

- e. Authorized Facilities Funded on a Pay-As-You-Go Basis, which shall be paid on a first in first out basis.
- f. Less any available earnings on the reserve fund, Special Tax funds, or any other available revenues of the CFD or the City that may be used to fund Annual Costs.

"Assessor's Parcel Map" means an official map of the County Assessor designating parcels by Assessor's Parcel Number.

"Assessor's Parcel Number" means the Parcel and Parcel Number as assigned by the County Assessor on the equalized tax roll.

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

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

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

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

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

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

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

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

"County" means Placer County, California.

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

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

"Developed Parcel" means, in any Fiscal Year:

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

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

"Development Plan" means a condominium plan, apartment plan, site plan, or other development plan that identifies such information as the type of structure, acreage, square footage, or number of Units that are approved to be developed on Single-Family Parcel, Multifamily Parcel, and Nonresidential Parcel.

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

"Final Use Small Lot Parcel" means a Parcel designated for use as a single-family residence, which is part of a Final Small Lot Subdivision Map.

"Final Small Lot Subdivision Map" means a recorded subdivision map creating the final Parcel Subdivision for individual single-family residential.

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

"Fiscal Year" means the period starting on the following June 30.

"Full Prepayment" means the complete payment of a Parcel's Special Tax obligation, as determined by following the procedure in Attachment 7.

"Large Lot Parcel" means a Parcel created by a Large Lot Subdivision Map.

"Large Lot Subdivision Map" means a recorded subdivision map creating Parcels by land use. However, the Large Lot Subdivision Map does not delineate Single-Family Parcels. A Final Small Lot Subdivision Map creates individual Single-Family Parcels.

"Market-Rate Unit" means a Unit that is not an Affordable Unit.

"Maximum Annual Special Tax" means the greatest amount of Special Tax that can be levied against a Parcel in a given Fiscal Year, as shown in **Attachments 1 and 2**.

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

"Maximum Annual Special Tax Revenue" means the greatest amount of revenue that can be collected in total from a group of Parcels (such as Developed Parcels) by levying the Maximum Annual Special Tax.

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

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

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

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

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

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

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

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

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

"Public Parcel" means any Parcel that is to be publicly owned, as designated in any final map that is normally exempt from the payment of general ad valorem property taxes under California law, including public streets, public parks; and public drainageways, landscaping, wetlands, greenbelts, and open spaces.

"Remainder Parcel" means a Parcel created as the result of the recordation of a Large Lot Parcel Map or Final Subdivision Map, which results in a Parcel within the boundaries of a Large Lot Parcel Map or Final Subdivision Map (Map 2) that has not been mapped for final development approval. Such a Parcel may contain taxable and tax-exempt uses, such as Residential Uses, and Public Facilities, such as school or park sites. Once designated as a Remainder Parcel, such a Parcel will be considered a Large Lot Parcel for the purposes of future Subdivisions and for the provisions of **Sections 4** through **6**.

"Residential Use" means a Parcel designated for residential use, such as single-family residential units, residential condominiums, townhouses, or apartments.

"RMA" means the Rate and Method of Apportionment of the Special Tax.

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

"Small Lot Tentative Map" means a map that is made for the purpose of showing the design of a proposed subdivision, including the individual buildable lots expected in the subdivision, as well as the conditions pertaining thereto. A Small Lot Tentative Map is not based on a detailed survey of the property in the map and is not recorded at the County Recorder's Office to create legal lots.

"Small Lot Tentative Map Parcel" means, in any Fiscal Year, all Parcels included in a Small Lot Tentative Map that was approved before May 1 of the prior Fiscal Year and which have not yet become a Developed Parcel.

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

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

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

"Tax Collection Schedule" means the document prepared by the Administrator for the County Auditor-Controller to use in levying and collecting the Special Taxes each Fiscal Year.

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

"Taxable Acreage" means that area of a Parcel that becomes a Taxable Parcel or Parcels upon further Subdivision. An example might be that a Large Lot Parcel Map creates a remainder Parcel that contains both taxable and tax-exempt uses, such as a school or park site.

"Taxable Parcel" means any Parcel that is a Taxable Parcel.

"Tax-Exempt Parcel" means a Parcel that is exempt from the Annual Special Tax. Tax-Exempt Parcels include (a) Public Parcels owned by the City, school districts, special districts, or the state or federal government; (b) a Taxable Parcel that is acquired by a public agency, the Parcel shall remain a Taxable Parcel as per the provisions of **Section 4.g**.

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

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

"Undeveloped Parcel" means a Taxable Parcel that is not a Developed Parcel, Small Lot Tentative Map Parcel, or a Large Lot Parcel.

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

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

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

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

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

3. Duration of the Special Tax

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

When all Authorized Facilities and other Annual Costs incurred by the CFD have been paid, the Special Taxes under each of the Special Tax programs shall cease to be levied. The City shall direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and that the lien imposed by the Notice of Special Tax Lien is extinguished. In addition, the Notice of Cessation of Special Tax shall identify the book and page of the Book of Maps of Assessment and Community Facilities Districts where the map of the boundaries of the CFD is recorded.

4. Administrative Tasks

Tasks required of the Administrator are discussed below:

- a. Annual Special Tax Escalation. The Administrator shall determine the Maximum Annual Special Tax by the Tax Escalation Factor in each Fiscal Year from the Base Year, unless directed by the City to refrain from increasing or to decrease the Maximum Annual Special Tax.
- b. Assignment of the Maximum Annual Special Tax to Original Parcels. The Maximum Annual Special Tax is assigned to Original Parcels by Zone. The Base Year Maximum Annual Special Tax per Acre for Original Parcels is shown in **Attachment 1** by Zone. To determine the Maximum Annual Special Tax for an Original Parcel, identify the Acreage of such a Parcel and determine which Zone or Zones the Parcel occupies. Determine the Acreage times the Maximum Annual Special Tax per Acre (multiplied by the Tax Escalation Factor) per Zone to determine the Maximum Annual Special Tax for the Original Parcel.
- c. Assignment of the Maximum Annual Special Tax to Successor Parcels. As Original Parcels are subdivided into Successor Parcels, use the following steps to assign the Maximum Annual Special Tax to new Successor Parcels:
 1. If Original or Successor Parcels are Subdivided Into Large Lot Parcels:
 - A. The proposed Large Lot Parcels for the CFD are shown in **Map 2**. The corresponding Maximum Annual Special Taxes for each proposed Large Lot Parcel and Tax Category are shown in **Attachment 2**. If a Large Lot Parcel Map is recorded that reflects the boundaries of all Large Lot Parcels shown in **Map 2**, assign the Maximum Annual Special Tax shown in **Attachment 2** to each Large Lot Parcel created by the Large Lot Subdivision Map.

Large Lot Parcel WB-33 is a Multifamily Use parcel with 81 taxable Affordable Units assigned to the Parcel. If the Affordable Units assigned to WB-33 are assigned to another Multifamily Use parcel, the Affordable Units may be transferred to the Large Lot Parcel using the provisions of **Section 4.e**.

- B. If the Large Lot Parcels created by the Large Lot Parcel Map have boundaries that differ from the boundaries shown in **Map 2**, use the following procedures to assign the Maximum Annual Special Tax to Large Lot Parcels created by the Large Lot Subdivision Map:
1. All Large Lot Parcels are created but differ in shape and size from Map 2. **Map 2** and **Attachment 2** shall be updated and the correct boundaries of each Large Lot Parcel shall be reflected in **Map 2** and **Attachment 2**. If, at the same time changes are being made to **Attachment 2**, it is determined that the number of Final Small Lot Subdivision Map, Acreage of Multifamily Parcels, or Acreage of Nonresidential Parcels in a Large Lot Parcel has changed, the Maximum Annual Special Tax for each Large Lot Parcel in **Attachment 2** may, in the City's sole discretion, also be changed, as long as the Maximum CFD Special Tax Revenues are not reduced. If the City determines that such an adjustment is needed, the adjustment shall be effective immediately after recordation of the Large Lot Subdivision Map, after which time the Maximum Annual Special Tax for each Large Lot Parcel shall be fixed for all future years except as otherwise provided in **Sections 4** and **5** below. If **Map 2** and **Attachment 2**, as needed, have been updated, the boundaries of the parcels shall be recorded, an amended Notice of Special Tax Lien shall be recorded, which includes the revised attachments. If such an adjustment takes place, the property owner that requested the adjustment shall bear the costs to effect the adjustment and prepare the required attachments. In addition to the Notice of Special Tax Lien and **Attachments 1** and **2**, if necessary, the City may require a deposit from the property owner for the estimated cost to perform such adjustment.
 2. Some Large Lot Parcels are created by a Large Lot Subdivision Map with a Remainder Parcel. If the recorded Large Lot Parcels reflect the boundaries of the corresponding Large Lot Parcels shown in **Map 2**, assign the Maximum Annual Special Tax shown in **Attachment 2** to each Large Lot Parcel created by the Large Lot Subdivision Map:
 - a. If just one Remainder Parcel is created by the recordation of the Large Lot Parcel Map, assign the Maximum Annual Special Tax to all Large Lot Parcels created using the procedures in **Section 4.c.1.A** or **Section 4.c.1.B** above. Identify the Acreage of the Remainder Parcel and determine the Acreage which lies in each Zone, as needed. Multiply the Acreage times the Maximum Annual Special Tax shown in **Attachment 1** for the appropriate Zone to determine the Maximum Annual Special Tax for the Remainder Parcel.
 - b. If more than one Remainder Parcel is created by recordation of the Large Lot Parcel Map, assign the Maximum Annual Special Tax to all Large Lot Parcels created using the procedures in **Section 4.c.1.A** or **Section 4.c.1.B** above. Identify the Acreage of each Remainder Parcel and determine the Acreage which lies in each Zone, as needed. For each Zone, as needed, multiply the

Acres times the Maximum Annual Special Tax for that Zone shown in **Attachment 1**. Sum the amount calculated for each Zone to determine the Maximum Annual Special Tax for the Remainder Parcel.

Once designated as a Remainder Parcel, such Parcel will be considered a Large Lot Parcel for the purposes of future Subdivisions and for the provisions of **Sections 4** through **6**.

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

- A. If the number of Single-Family Parcels is equal or greater than the number of Units shown for the Large Lot Parcel in **Attachment 2**, assign the Maximum Annual Special Tax per Unit to each Single-Family Parcel created by the subdivision.

If fewer Single-Family Parcels are created by the subdivision than Units shown for the Large Lot Parcel in **Attachment 2**, divide the Maximum Annual Special Tax assigned to the Large Lot Parcel by the total number of actual Single-Family Parcels created by the Final Subdivision Map. This amount is the Maximum Annual Special Tax per

If the Large Lot Parcel has more Affordable Units in **Attachment 2**, divide the number of Single-Family Parcels that are not Affordable Units into the Maximum Annual Special Tax assigned to the Large Lot Parcel. At formation of the CFD, only Lots B-20, WB-21, WB-22, and WB-33 are assigned such Affordable

- B. If **Attachment 2** shows that the Large Lot Parcel is assigned Affordable Units, assign the Maximum Annual Special Tax Rate shown for the Large Lot Parcel in **Attachment 2** to Taxable Parcels designated as Affordable Units

3. 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 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. If the Large Lot Parcel which is Subdivided into Single-Family Parcels produces the same number of Units, or greater, than anticipated in **Attachment 2**, assign the Maximum Annual Special Tax Rate per Unit (as increased by the Tax Escalation Factor) in **Attachment 2** for the Large Lot Parcel. If the Large Lot Parcel is assigned Affordable Units, follow the procedures of **Section 4.c.3.B**.

If fewer Units are created by Subdividing the Large Lot Parcel, determine the number of Affordable Units assigned to the Large Lot Parcel. Subtract the Affordable Units from the number of Units created. Determine the Maximum Annual Special Tax for the Market-Rate Units by multiplying the number of Market-Rate Units for the Large

Lot Parcel times the Maximum Annual Special Tax per Unit assigned to the Large Lot Parcel. Divide this amount by the number of Market-Rate Units for the Large Lot Parcel to determine the Maximum Annual Special Tax for the Single-Family Parcels that are Market Rate Units.

If the Large Lot Parcel is assigned Affordable Units, follow the procedures of **Section 4.c.3.B.**

- B. If **Attachment 2** shows that the Large Lot Parcel is assigned Affordable Units, assign the Maximum Annual Special Tax rate shown for the Large Lot Parcel in **Attachment 2** to the Taxable Parcels designated as Affordable Units.
- C. For the Remainder Parcel or Parcels, identify the Maximum Annual Special Tax for the Large Lot Parcel that has been Subdivided. Sum the Maximum Annual Special Tax for all Single-Family Parcels created by the Subdivision. Subtract the sum of the Maximum Annual Special Tax for all Single-Family Parcels from the Maximum Annual Special Tax for the Large Lot Parcel to determine the Maximum Annual Special Tax for the Remainder Parcel.

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

Once designated as a Remainder Parcel, each Parcel will be considered a Large Lot Parcel for the purposes of the provisions and for the provisions of **Sections 4** through **6**.

- d. Affordable Units that are no longer Affordable Units. If, in any Fiscal Year, the City Manager, or its designee, determines that a Unit that previously had been designated as an Affordable Unit no longer qualifies as an Affordable Unit, the Affordable Housing Director shall update the Affordable Unit Listing by the City Manager. The change in status of the Unit, together with the effective date thereof. The Maximum Annual Special Tax on the Unit that no longer qualifies as an Affordable Unit shall be increased to double the amount that would have applied in that Fiscal Year if the Unit had remained as an Affordable Unit. In subsequent Fiscal Years, this increased Maximum Annual Special Tax shall continue to escalate 2 percent per year.
- e. Transfer of the Assigned Maximum Special Tax from One Large Lot to Another. The Maximum Annual Special Taxes shown in **Attachment 2** were determined based on the expected land uses for each Large Lot Parcel shown in **Map 2**. If the number of planned residential units or nonresidential acreage is transferred from one Large Lot Parcel to another before recordation of a Final Small Lot Subdivision Map in any portion of the Large Lot Parcel, the City may, in its sole discretion, allow for a transfer of the Maximum Annual Special Tax from one Large Lot Parcel to another. Such a transfer shall be allowed only if (1) all adjustments are agreed to in writing by the affected property owners and the Finance Director, and (2) there is no reduction in the Maximum CFD Special Tax Revenues as a result of the transfer. Should a transfer result in an amendment to **Attachment 1** or **Attachment 2** of the Notice of Special Tax Lien, the requesting property owner shall bear

the costs to effect the transfer in the CFD records and prepare the required amendments to the Notice of Special Tax Lien and **Attachments 1 and 2**. Before the transfer, the City may require a deposit from the requesting property owner for such costs. If such a transfer is requested, the Administrator shall apply the following steps to redistribute the Maximum Special Tax among the Parcels:

- Step 4.e.1: Determine the Maximum Annual Special Tax associated with the land uses that will be transferred by multiplying the number of residential units or nonresidential acreage by the Maximum Annual Special Tax Rate per Unit identified for the Units or Acreage in **Attachment 2** (escalated by the Tax Escalation Factor to the then-current Fiscal Year).
 - Step 4.e.2: Subtract the amount determined in *Step 4.e.1* from the Maximum Annual Special Tax for the Large Lot Parcel from which the Units or Acreage will be transferred to determine the new Maximum Annual Special Tax for the Large Lot Parcel.
 - Step 4.e.3: Add the amount determined in *Step 4.e.2* to the Maximum Annual Special Tax for the Large Lot Parcel to which the Units or Acreage are being transferred to determine the new Maximum Annual Special Tax for the Large Lot Parcel.
- f. Conversion of a Tax-Exempt Parcel to a Taxable Parcel: A Tax-Exempt Parcel is not needed for public use and is converted to a taxable parcel, or a parcel 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 by the provisions of **Sections 4 and 5** of the RMA.
- g. Taxable Parcels Acquired by Public Agencies: A Taxable Parcel that is acquired by a public agency after the CFD is not subject to the applicable Special Tax unless the Special Tax obligation is transferred to the public agency pursuant to Section 53317.5 of the Government Code. An exception to this rule is that a Public Parcel, such as a school site, is relocated to a Taxable Parcel. A Public Parcel that is previously Tax-Exempt Parcel of comparable acreage becomes a Taxable Parcel. The Maximum Annual Special Tax from the previously Taxable Parcel is transferred to the new Taxable Parcel. This trading of a Parcel from a Taxable Parcel to a Public Parcel will be permitted to the extent there is no net loss in Maximum CFD Special Tax Revenue and the transfer is agreed to by the owners of the Parcels involved in the transfer and the Administrator.

5. Assignment of the Maximum Annual Special Tax

- a. Classification of Parcels: By June 30 of each Fiscal Year, using the Definitions in **Section 2**, the Parcel records of the Assessor's Secured Tax Roll as of January 1, and other City development approval records, the Administrator shall cause:
1. Each Parcel to be classified as a Taxable Parcel or Tax-Exempt Parcel.
 2. Each Parcel to be classified as a Developed Parcel, a Small Lot Tentative Map Parcel, a Large Lot Parcel (including Remainder Parcels), or an Undeveloped Parcel.

- b. Assignment of the Maximum Annual Special Tax to Taxable Parcels. The Maximum Annual Special Tax will be assigned to each Taxable Parcel each Fiscal Year using the procedures (not all steps may be applicable for each such Parcel) in **Section 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**. The Administrator then will determine the tax levy for each Taxable Parcel using the following process:

- a. Compute the Annual Costs using the definition of Annual Costs in **Section 2**.
- b. Compute 100 percent of the Maximum Annual Special Tax Revenue for all Developed Parcels in Zones 1, 2, and 3.
- c. For all Parcels in Zone 1, calculate the Special Tax levy for each Parcel by the following steps:
- Step 6.c.1: Compare the Annual Costs with the amount determined in **Section 6.a** and the Maximum Annual Special Tax Revenue determined in **Section 6.b**.
- Step 6.c.2: If the Annual Costs are greater than the amount calculated in **Section 6.b**, increase proportionately the Maximum Annual Special Tax levy for each Small Lot Tentative Map Parcel until the revenue from the Special Tax levy, when added to the levy amounts determined in **Section 6.b**, equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Small Lot Tentative Map Parcels.
- Step 6.c.3: If the Annual Costs are greater than the amount calculated in **Step 6.c.2**, increase proportionately the Maximum Annual Special Tax levy, when added to the levy amounts determined in **Section 6.b** above, for each Large Lot Parcel until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Large Lot Parcels, if needed to fund Annual Costs.
- Step 6.c.4: If the Annual Costs are greater than the amount calculated in **Step 6.c.3**, increase proportionately the Maximum Annual Special Tax levy for each Undeveloped Parcel until the revenue from the Special Tax levy, when added to the levy amounts determined in **Section 6.b**, 6.c.2 and 6.c.3 above, equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Undeveloped Parcels, if needed to fund Annual Costs.
- Step 6.c.5: If the Annual Costs are greater than the amount calculated in **Step 6.c.4**, follow the procedures set forth in **Section 6.d** below.

- d. For all Parcels in Zone 2, calculate the Special Tax levy for each Taxable Parcel by the following steps:

Step 6.d.1: Increase proportionately the Maximum Annual Special Tax levy for each Small Lot Tentative Map Parcel until the revenue from the Special Tax levy, when added to the levy amounts determined above in **Section 6.b** and **6.c**, equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Small Lot Tentative Map Parcels, if needed to fund Annual Costs.

Step 6.d.2: Compare the Annual Costs with the amount calculated in *Step 6.d.1*.

Step 6.d.3: If the Annual Costs are greater than the amount calculated in *Step 6.d.1*, increase proportionately the Maximum Annual Special Tax levy for each Large Lot Parcel until the revenue from the Special Tax levy, when added to the levy amounts determined above in **Section 6.b** and in previous steps in **Section 6.c**, equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Large Lot Parcels, if needed to fund Annual Costs.

Step 6.d.4: If the Annual Costs are greater than the amount calculated in *Step 6.d.3*, increase proportionately the Maximum Annual Special Tax levy for each Undeveloped Parcel until the revenue from the Special Tax levy, when added to the levy amounts determined above in **Section 6.b** and in previous steps in **Section 6.c**, equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Undeveloped Parcels, if needed to fund Annual Costs.

Step 6.d.5: If the Annual Costs are greater than the amount calculated in *Step 6.d.4*, follow the procedures in **Section 6.e** below.

- e. For all Parcels in Zone 3, calculate the Special Tax levy for each Taxable Parcel by the following steps:

Step 6.e.1: Increase proportionately the Maximum Annual Special Tax levy for each Small Lot Tentative Map Parcel until the revenue from the Special Tax levy, when added to the levy amounts determined above in **Sections 6.b** through **6.d**, equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Small Lot Tentative Map Parcels, if needed to fund Annual Costs.

Step 6.e.2: Compare the Annual Costs with the amount calculated in *Step 6.e.1*.

Step 6.e.3: If the Annual Costs are greater than the amount calculated in *Step 6.e.1*, increase proportionately the Maximum Annual Special Tax levy for each Large Lot Parcel until the revenue from the Special Tax levy, when added to the levy amounts determined above in **Sections 6.b** through **6.d**, and in previous steps in **Section 6.e**, equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Large Lot Parcels, if needed to fund Annual Costs.

Step 6.e.4: If the Annual Costs are greater than the amount calculated in *Step 6.e.3*, increase proportionately the Maximum Annual Special Tax levy for each Undeveloped Parcel until the revenue from the Special Tax levy, when added to the levy amounts determined above in **Sections 6.b** through **6.d**, and in

previous steps in **Section 6.e**, equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Undeveloped Parcels, if needed to fund Annual Costs.

- f. Levy on each Taxable Parcel the amount calculated above.
- g. Prepare the Tax Collection Schedule and, unless an alternative method of collection has been selected pursuant to **Section 9**, send it to the County Auditor requesting that it be placed on the general, secured property tax roll for the Fiscal Year. The Tax Collection Schedule will not be sent later than the date required by the Auditor for such inclusion.

The Administrator will make every effort to correctly calculate the Special Tax for each Parcel. It will be the burden of the taxpayer to correct any errors in determining which Parcels are subject to the tax and their Special Tax assignments.

7. Prepayment of the Special Tax

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

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

- Step 7.a.1: Determine the Annual Special Tax for the Taxable Parcel for which the Special Tax is being paid using the provisions of **Sections 4 and 5**. If the Parcel is designated as a Developed Parcel, determine the applicable Special Tax for the Parcel assuming it is a Developed Parcel.
- Step 7.a.2: Increase the maximum Annual Special Tax by 2 percent for the remaining period for which the Parcel is subject to the Special Tax (up to 30 years or the termination of the CFD, whichever is lesser).
- Step 7.a.3: Using a discounted rate equal to the most current yield for the 30-Year Treasury Constant Maturity, calculate the net present value of the revenue stream determined *Step 7.a.2*. If this yield is no longer available, the Administrator will select a yield rate from the most comparable type of security.
- Step 7.a.4: Add to the amount calculated in *Step 7.a.3* interest on the Bonds being redeemed to the next redemption date.
- Step 7.a.5: Add to the amount calculated in *Step 7.a.4* a redemption premium on the Bonds (if any).
- Step 7.a.6: Add to the amount calculated in *Step 7.a.5* the Development Impact Fee Deferral amount, as adjusted for inflation.

Step 7.a.7: Add the administrative cost of processing the Prepayment to the amount calculated in Step 7.a.6.

Step 7.a.8: The amount in Step 7.a.7 is the amount of the Full Prepayment of the Maximum Annual Special Tax for the Taxable Parcel.

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

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

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

Any taxpayer who feels the amount of the Special Tax assigned to a Parcel is in error may file a notice with the Administrator appealing the Special Tax. The Administrator then will promptly review the appeal and, if necessary, adjust the Special Tax. If the Administrator verifies that the tax should be more or less than what was levied, 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 Administrator without Resolution or Ordinance of the Council, for purposes of clarifying any ambiguity as it relates to the Special Tax rate, the method of apportionment, the classification of properties, or any definition applicable to the CFD.

Without Council approval, the Administrator may make minor, non-substantive administrative and technical changes to the provisions of this Exhibit that do not materially affect the RMA 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, which 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 the owner's land and does not reduce the total Maximum Annual Special Tax Revenue for the CFD.

9. Manner of Collection

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

**Attachment 1
Westbrook Community Facilities District No. 1 (Public Facilities)
Maximum Annual Special Tax per Acre in the Base Year
of FY 2014-15**

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

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

"att1"
top

Incorrect

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

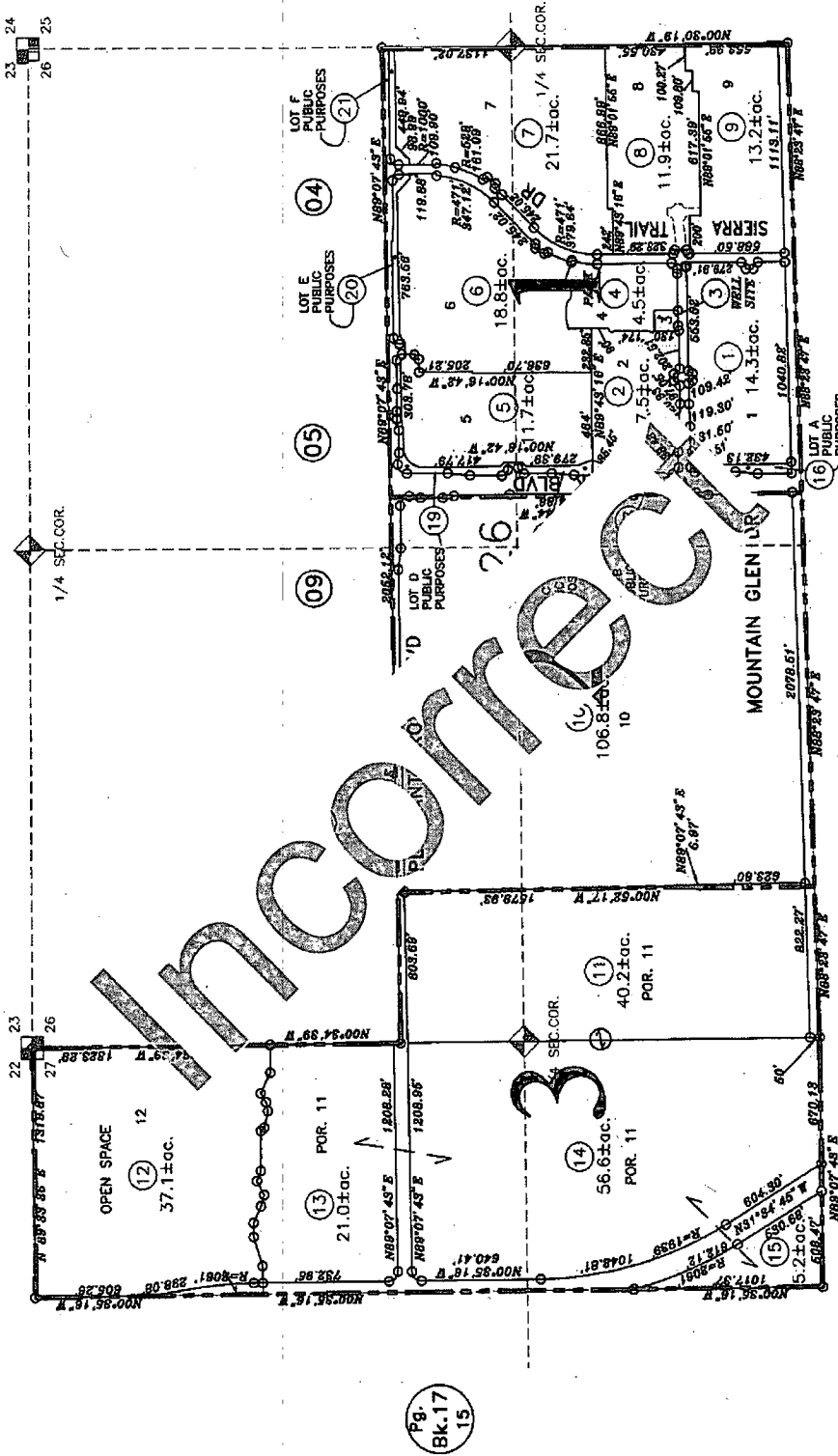
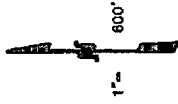
Large Lot Parcel	Tax Category	Acres	No. of Units	Maximum Annual Special Tax per Unit/Acre [1]	Maximum Annual Special Tax [1]
Zone 1 (Phase 1)					
WB-5A	LDR	11.7	71	\$1,585	\$112,535
WB-5B	LDR	18.8	86	\$1,585	\$136,310
WB-6	LDR	21.6	103	\$1,585	\$163,255
WB-7A	LDR	11.9	62	\$1,585	\$98,270
WB-7B	LDR	13.2	72	\$1,585	\$114,120
WB-24	MDR	7.5	53	\$1,300	\$68,900
WB-25	MDR	14.3	70	\$1,300	\$130,000
WB-51	Tax-Exempt	4.4	0	\$0	\$0
WB-61	Tax-Exempt	0.3	0	\$0	\$0
Zone 1 (Phase 1) Totals		103.7			\$823,390
Zone 2 (Phase 2)					
WB-1A	LDR			\$1,585	\$137,895
WB-1B	LDR			\$1,585	\$137,895
WB-1C	LDR		85	\$1,585	\$134,725
WB-2A	LDR		66	\$1,585	\$104,610
WB-2B	LDR		35	\$1,585	\$55,475
WB-3A	LDR		66	\$1,585	\$104,610
WB-3B	LDR		67	\$1,585	\$106,195
WB-4	LDR		89	\$1,585	\$141,065
WB-23	MDR	7.2	59	\$1,300	\$76,700
WB-42 [2]	Nonresidential	14.5	0	\$550	\$7,975
WB-50	Tax-Exempt	8.7	0	\$0	\$0
WB-60	Tax-Exempt	10.0	0	\$0	\$0
WB-62	Tax-Exempt	0.8	0	\$0	\$0
Zone 2 (Phase 2) Totals		148.8	641		\$1,007,145
Zone 3 (Phase 3)					
WB-20	LDR	10.0	80	\$1,300	\$104,000
WB-21	LDR	10.0	80	\$1,300	\$104,000
WB-22	LDR	7.4	61	\$1,300	\$79,300
WB-30 [3]	HDR - Affordable-Low	5.6	169	\$0	\$0
WB-30 [3]	HDR - Affordable-Very Low	2.3	68	\$0	\$0
WB-31	HDR	11.1	255	\$305	\$77,775
WB-32 [3]	HDR - Affordable-Low	3.7	92	\$0	\$0
WB-32 [3]	HDR - Affordable-Very Low	1.4	36	\$0	\$0
WB-41	Nonresidential	10.0	0	\$0	\$0
WB-52	Tax-Exempt	1.5	0	\$0	\$0
WB-80	Tax-Exempt	36.6	0	\$0	\$0
Zone 3 (Phase 3) Totals		99.6	841		\$365,075
CFD Totals		352.1	2,029		\$2,195,610

Incorrect

Source: Westpark; EPS.

[1] The Maximum Annual Special Tax increases by the Tax Escalator as defined in Section 2 of this RMA.
 [2] This parcel is taxed per acre.
 [3] WB-30 and WB-32 are updated based on transfer of 162 affordable units from Westpark to Westbrook.

Map 1



Pg. 17
Bk. 15

Assessor's Map Bk.496Pg.10
County of Placer, Calif.

NOTE
This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

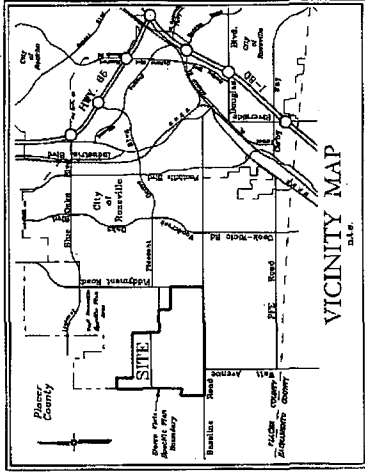
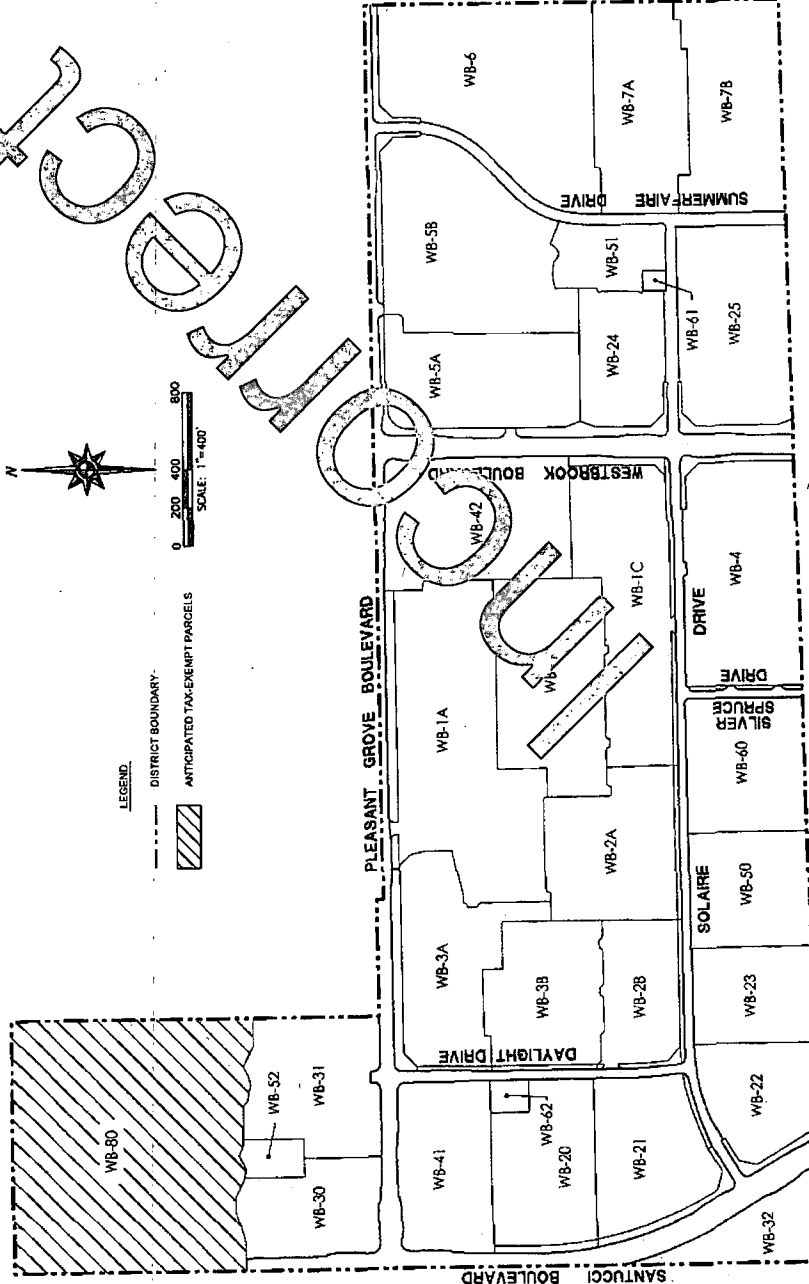
NOTE
All distances on curved lines are length measurements.

09-15-2014 ALS
Page Redrawn Electronically
Formerly 017-151-002, 004, 017 & 014-000

NOTE
Assessor's Block Numbers Shown in Ellipses.
Assessor's Parcel Numbers Shown in Circles. 18

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

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



CITY CLERK'S MAP FILING STATEMENT

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF ROSEVILLE THIS ___ DAY OF _____, 2014.

SOMIA GROSZCO, CITY CLERK
CITY OF ROSEVILLE
PLACER COUNTY, CALIFORNIA

CITY CLERK'S MAP STATEMENT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF WESTBROOK COMMUNITY FACILITIES DISTRICT NO. 1, CITY OF ROSEVILLE, COUNTY OF PLACER, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF ROSEVILLE AT A REGULAR MEETING THEREOF, HELD ON THE ___ DAY OF _____, 2014 BY ITS RESOLUTION NO. _____

SOMIA GROSZCO, CITY CLERK
CITY OF ROSEVILLE
PLACER COUNTY, CALIFORNIA

RECORDER'S STATEMENT

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

DOCUMENT NO. _____

FEE: _____

BY: JIM McCAULEY
COUNTY RECORDER
COUNTY OF PLACER

Mackay & Somp's
ENGINEERS, PLANNERS, ARCHITECTS
1350 Green Road, Suite 100, Roseville, CA 95747 (916) 777-2488

MARCH 2016
SHEET 1 OF 1

Corrected

EXHIBIT A

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

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

1. Basis of Special Tax Levy

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (Act) applicable to the land in the Westbrook Community Facilities District No. 2 (Services) (CFD) of the City of Roseville (City) shall be levied and collected according to the tax liability determined by the City through the application of the appropriate amount or rate, as described below.

2. Definitions

"Acre" or **"Acreage"** means the land area of a County Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map or other Development Plan.

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

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

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

"Affordable Unit" means a Unit built on a Parcel of Single-Family Parcel for which an Affordable Housing Agreement has been entered into for the property designating the Unit as affordable. The City Manager, or its designee, shall determine which Units are designated as Affordable Units and maintain an Affordable Unit Listing, which shall contain all designated buildable parcels by tract and lot number, and in the case of Large Lots Parcels remaining before May 1 of the preceding Fiscal Year, the number of designated Affordable Units for each such Large Lot Parcel; all entries shall indicate the effective date of designation. The Affordable Unit Listing also shall be updated to reflect those Units no longer qualifying as Affordable Units, also known as Market-

Rate Units. The Affordable Unit Listing, which shall contain all qualifying Affordable Units as of April 30, shall be made available to the Administrator by July 1 of each year for purposes of determining the Maximum Special Tax for Parcels pursuant to **Section 4**.

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

"Assessor's Parcel Map" means an official map of the County Assessor designating parcels by Assessor's Parcel Number.

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

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

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

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

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

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

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

"County" means the County of Placer, California.

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

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

"Development Plan" means a condominium plan, apartment plan, site plan, or other development plan that identifies such information as the type of structure, acreage, square footage, or number of Units that are approved to be developed on Single-Family Parcel, Multifamily Residential Use Parcel, and Nonresidential Use Parcel.

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

"Final Use Small Lot Parcel" means a Parcel designated for development as a single-family residence which is part of a Final Small Lot Subdivision Map.

"Final Small Lot Subdivision Map" means a recorded map designating the final Parcel Subdivision for individual single family residential Parcels.

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

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

"Large Lot Parcel" means a Parcel created by a Large Lot Subdivision Map.

"Large Lot Subdivision Map" means a recorded subdivision map creating Parcels by land use. However, the Large Lot Subdivision Map does not delineate Single-Family Parcels. A Final Small Lot Subdivision Map will create individual Single-Family Parcels.

"Market-Rate Unit" means a Unit that is not an Affordable Unit.

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

"Maximum Annual Special Tax Revenue" means the greatest amount of revenue that can be collected in total from a group of Parcels (such as Developed Parcels) by levying the Maximum Annual Special Tax.

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

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

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

"Public Parcel" means any Parcel that is or is intended to be publicly owned, as designated in any final map that is normally exempt from the levy of general ad valorem property taxes under California law, including public streets; schools; parks; and public drainageways, landscaping, wetlands, greenbelts, and open space.

"Remainder Parcel" means a Parcel that is created as the result of the recordation of a Large Lot Parcel Map or Final Small Lot Subdivision Map, which results in a Parcel within the boundaries of a Large Lot Parcel (defined in **Map 1**), that has not been mapped for final development approval. Such a Remainder Parcel may contain taxable and tax-exempt uses, such as Residential Uses, and Public Parcels, such as school or park sites. Once designated as a Remainder Parcel, such Parcel will be considered a Large Lot Parcel for the purposes of future Subdivisions and for the provisions of **Sections 4** through **6**.

"Residential Use" means a Parcel designated for residential use, such as single family residential units, residential condominiums, townhouses, Multifamily Residential Uses, or apartments.

"RMA" means the Rate and Method of Apportionment of the Special Tax.

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

"Small Lot Tentative Map" means a map that is made for the purpose of showing the design of a proposed subdivision, including the individual buildable lots expected in the subdivision, as well as the conditions pertaining thereto. A Small Lot Tentative Map is not based on a detailed survey of the property in the map and is not recorded at the County Recorder's Office to create legal lots.

"Small Lot Tentative Map Parcel" means, in any Fiscal Year, all Parcels included in a Small Lot Tentative Map that was approved before May 1 of the prior Fiscal Year and which have not yet become Developed Parcel.

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

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

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

"Tax Collection Schedule" means the document prepared by the Administrator for the County Auditor-Controller to use in levying and collecting the Special Taxes each Fiscal Year.

"Tax Escalation Factor" means a factor not to exceed 4 percent, determined by the Administrator in any Fiscal Year following the Base Year by which the Annual Special Tax for the previous Fiscal Year will be increased to provide sufficient services for the current Fiscal Year.

"Taxable Acreage" means that area of a Parcel that is determined by the Administrator to become a Taxable Parcel or Parcels upon further Subdivision. An example might be that a Large Lot Parcel Map creates a remainder Parcel that, according to **Map 1**, contains both taxable and tax-exempt uses, such as a school or park site.

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

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

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

"Undeveloped Parcel" means a Taxable Parcel that is not a Developed Parcel, Small Lot Tentative Map Parcel, or a Large Lot Parcel.

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

3. Duration of the Special Tax

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

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

4. Administrative Tasks

Administrative tasks required of the Administrator are discussed below:

- A. Annual Special Tax Escalation. The Administrator shall increase the Maximum Annual Special Tax by the Tax Escalation Factor in each Fiscal Year following the Base Year.
- B. Assignment of the Maximum Annual Special Tax to Taxable Parcels. As Taxable Parcels are Subdivided or combined, the Administrator will assign the Maximum Annual Special Tax to each new Taxable Parcel based on the records of the City:
 1. After Recordation of a Large Lot Subdivision Map, Prior to Recordation of a Final Small Lot Subdivision Map.

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

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

2. After Recordation of a Final Small Lot Subdivision Map for an entire Large Lot Parcel:

a. Final Small Lot Subdivision Map Creating Final Map Lots of Single-Family Parcels:

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

b. Final Small Lot Subdivision Map Creating Final Map Lots in a Portion of a Large Lot Parcel:

- i. Identify the Maximum Annual Special Tax for the Large Lot Parcel.
- ii. Determine the number of Final Use Small Lot Parcels created in the Final Small Lot Subdivision Map.
- iii. Multiply the number of Final Use Small Lot Parcels in **Section 4.B.2.b.ii** by the Maximum Annual Special Tax per Unit shown in **Attachment 1** to determine the Maximum Annual Special Tax associated with Final Use Small Lot Parcels created by the Final Small Lot Subdivision Map. The Maximum Annual Special Tax per Unit shall be the Maximum Annual Special Tax for all Final Use Small Lot Parcels included in the Final Small Lot Subdivision Map, except Affordable Units which shall be set a 50-percent of the Rate for Market-Rate Units within the Final Small Lot Subdivision Map.

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

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

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

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

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

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

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

- D. Transfer of the Maximum Annual Special Tax from one Large Lot Parcel to Another. The Maximum Annual Special Taxes shown in **Attachment 1** were determined based on the expected land uses for each Large Lot Parcel shown in **Map 1**. If the number of planned residential units or Acreage is transferred from one Large Lot Parcel to another before recordation of a Final Map in any portion of the Large Lot Parcel, the City may, in its sole discretion, allow for a transfer of the Maximum Annual Special Tax from one Large Lot Parcel to another. Such a transfer shall be allowed only if (1) all adjustments are agreed to in writing by the affected property owners and the Finance Director, and (2) there is no reduction in the Maximum Annual Special Tax Revenues as a result of the transfer. Should a transfer result in an amendment to **Attachment 1** of the Notice of Special Tax Lien, the requesting property owner shall bear the costs to effect the transfer in the CFD records and prepare the required amendments to the Notice of Special Tax Lien and **Attachments 1**. Before the transfer, the City may require a deposit from the requesting property owner for such costs. If such a transfer is requested, the Administrator shall apply the following steps to redistribute the Maximum Special Tax among the Parcels:
1. Determine the Maximum Annual Special Tax associated with the land uses that will be transferred by multiplying the number of residential units or nonresidential acreage by the Maximum Annual Special Tax per Unit identified for the Units or Acreage in **Attachment 1** (escalated by the Tax Escalation Factor to the then-current Fiscal Year).
 2. Subtract the amount determined in **Section 4.D.1** from the Maximum Annual Special Tax for the Large Lot Parcel from which the Units or Acreage will be transferred to determine the new Maximum Annual Special Tax for the Large Lot Parcel.
 3. Add the amount determined in **Section 4.D.1** to the Maximum Annual Special Tax for the Large Lot Parcel to which the Units or Acreage is being transferred to determine the new Maximum Annual Special Tax for the Large Lot Parcel.
- E. Nonresidential Use Parcels Rezoned to Residential Use Parcels. If a Nonresidential Use Parcel is rezoned to a Residential Use Parcel, Single-Family Parcels created by the rezone will be assigned a Maximum Annual Special Tax of \$322 per Unit in the Base Year, and as increased by the Tax Escalation Factor. Multifamily residential Units will be assigned a Maximum Annual Special Tax of \$228 per Unit in the Base Year, and as increased by the Tax Escalation Factor. Affordable Units located within these rezoned Residential Use Parcels will be assigned a Maximum Annual Special Tax equal to 50-percent of Market-Rate Unit Maximum Annual Special Tax per Unit.
- F. Conversion of a Tax-Exempt Parcel to a Taxable Parcel. If a Tax-Exempt Parcel is not needed for public use and is converted to a taxable use or transferred to a private owner, it shall become subject to the Special Tax. The Maximum Annual Special Tax for such a Parcel will be assigned according to the provisions of **Section 4.A** and **4.B**.

- G. Taxable Parcel Acquired by a Public Agency. A Taxable Parcel acquired by a public agency shall be reclassified as a Tax-Exempt Parcel and is no longer subject to the Special Tax levy.
- H. Maintenance of Parcel Records. The Administrator will maintain a development status for each Parcel within the CFD as Parcels are Subdivided and developed. The record will contain the number of Units and Nonresidential Use Acreage (by Tax Category) and the assigned Maximum Annual Special Tax for such Parcels. Such records will be used to assign the annual Special Tax levy for Taxable Parcels.

5. Assignment of the Maximum Annual Special Tax

- A. Classification of Parcels. By June 30 of each Fiscal Year, using the Definitions in **Section 2**, the Administrator shall cause:
 - 1. Each Parcel to be classified as a Taxable Parcel or Tax-Exempt Parcel.
 - 2. Each Parcel to be classified as a Developed Parcel, Final Use Small Lot Parcel, a Small Lot Tentative Map Parcel, a Large Lot Parcel (including Remainder Parcels), or an Undeveloped Parcel.
- B. Assignment of the Maximum Annual Special Tax to Taxable Parcels. The Maximum Annual Special Tax will be assigned to each Taxable Parcel each Fiscal Year using the procedures (not all steps may be applicable for each such Parcel) in **Section 4**.

6. Calculating Annual Special Taxes

The Administrator will compute the Annual Costs and determine the annual Special Tax levy for each Taxable Parcel based on the assignment of the Special Tax in **Section 5**. The Administrator will then determine the tax levy for each Taxable Parcel using the following process:

- A. Compute the Annual Costs using the definition of Annual Costs in **Section 2**.
- B. Calculate the Special Tax levy for each Taxable Parcel by the following steps:
 - Step 1: Compute 100 percent of the Maximum Annual Special Tax Revenue for all Developed Parcels.
 - Step 2: Compare the Annual Costs with the amount calculated in the previous step.
 - Step 3: If the Annual Costs are lower than the amount calculated in *Step 1*, decrease proportionately the Maximum Annual Special Tax levy for each Developed Parcel until the revenue from the Special Tax levy equals the Annual Costs.
 - Step 4: If the Annual Costs are greater than the amount calculated in *Step 1*, increase proportionately the Maximum Annual Special Tax levy for each Final Use Small Lot Parcel until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Final Use Small Lot Parcels, if needed to fund Annual Costs.

- Step 5: If the Annual Costs are greater than the amount calculated in *Step 1* and *Step 4*, increase proportionately the Maximum Annual Special Tax levy for each Small Lot Tentative Map Parcel until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Small Lot Tentative Map Parcels, if needed to fund Annual Costs.
- Step 6: If the Annual Costs are greater than the amount calculated in *Step 1*, *Step 4*, and *Step 5*, increase proportionately the Maximum Annual Special Tax levy for each Large Lot Parcel until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Large Lot Parcels, if needed to fund Annual Costs.
- Step 7: If the Annual Costs are greater than the amount calculated in *Step 1*, *Step 4*, *Step 5*, and *Step 6*, increase proportionately the Maximum Annual Special Tax levy for each Undeveloped Parcel in Zone 1 (Phase 1) until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Undeveloped Parcels in Zone 1 (Phase 1), if needed to fund Annual Costs.
- Step 8: If the Annual Costs are greater than the amount calculated in *Step 1*, *Step 4*, *Step 5*, *Step 6*, and *Step 7*, increase proportionately the Maximum Annual Special Tax levy for each Undeveloped Parcel in Zone 2 (Phase 2) until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Undeveloped Parcels in Zone 2 (Phase 2), if needed to fund Annual Costs.
- Step 9: If the Annual Costs are greater than the amount calculated in *Step 1*, *Step 4*, *Step 5*, *Step 6*, *Step 7*, and *Step 8*, increase proportionately the Maximum Annual Special Tax levy for each Undeveloped Parcel in Zone 3 (Phase 3) until the revenue from the Special Tax levy equals the Annual Costs, or 100 percent of the Maximum Annual Special Tax for all Undeveloped Parcels in Zone 3 (Phase 3), if needed to fund Annual Costs.
- C. Levy on each Taxable Parcel the amount calculated above.
- D. Prepare the Tax Collection Schedule and, unless an alternative method of collection has been selected pursuant to **Section 9**, send it to the County Auditor requesting that it be placed on the general, secured property tax roll for the Fiscal Year. The Tax Collection Schedule will not be sent later than the date required by the Auditor for such inclusion.

The Administrator will make every effort to correctly calculate the Special Tax for each Parcel. It will be the burden of the taxpayer to correct any errors in the determination of the Parcels subject to the tax and their Special Tax assignments.

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

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

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

Without Council approval, the Administrator may make minor, non-substantive administrative and technical changes to the provisions of this Exhibit that do not materially affect the rate, method of apportionment, and manner of collection of the Special Tax for purposes of the administrative efficiency or convenience or to comply with new applicable federal, state or local law.

8. Prepayment of the Special Tax Obligation

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

9. Manner of Collection

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

Attachment 1
Westbrook CFD No. 2 (Services)
Large Lot Maximum Annual Special Tax in the Base Year

Large Lot Parcel	Tax Category	Acres	No. of Units	Maximum Annual Special Tax per Unit/Acre [1]	Maximum Annual Special Tax [1]
Zone 1 (Phase 1)					
WB-5A	LDR	11.7	71	\$322	\$22,862
WB-5B	LDR	18.8	86	\$322	\$27,692
WB-6	LDR	21.6	103	\$322	\$33,166
WB-7A	LDR	11.9	62	\$322	\$19,964
WB-7B	LDR	13.2	72	\$322	\$23,184
WB-24	MDR	7.5	53	\$322	\$17,066
WB-25	MDR	14.3	100	\$322	\$32,200
WB-51	Tax-Exempt	4.4	0	\$0	\$0
WB-61	Tax-Exempt	0.3	0	\$0	\$0
Zone 1 (Phase 1) Totals		103.7	547		\$176,134
Zone 2 (Phase 2)					
WB-1A	LDR	22.5	87	\$355	\$30,885
WB-1B	LDR	14.2	87	\$355	\$30,885
WB-1C	LDR	14.8	85	\$355	\$30,175
WB-2A	LDR	11.4	66	\$355	\$23,430
WB-2B	LDR	6.9	35	\$355	\$12,425
WB-3A	LDR	11.6	66	\$355	\$23,430
WB-3B	LDR	10.2	67	\$355	\$23,785
WB-4	LDR	16.0	89	\$355	\$31,595
WB-23	MDR	7.2	59	\$355	\$20,945
WB-42 [2]	Nonresidential	14.5	0	\$1,347	\$19,532
WB-50	Tax-Exempt	8.7	0	\$0	\$0
WB-60	Tax-Exempt	10.0	0	\$0	\$0
WB-62	Tax-Exempt	0.8	0	\$0	\$0
Zone 2 (Phase 2) Totals		148.8	641		\$247,087
Zone 3 (Phase 3)					
WB-20	MDR	10.0	80	\$355	\$28,400
WB-21	MDR	10.0	80	\$355	\$28,400
WB-22	MDR	7.4	61	\$355	\$21,655
WB-30 [3]	HDR - Affordable-Low	5.6	169	\$126	\$21,294
WB-30 [3]	HDR - Affordable-Very Low	2.3	68	\$0	\$0
WB-31	HDR	11.1	255	\$252	\$64,260
WB-32 [3]	HDR - Affordable-Low	3.7	92	\$126	\$11,592
WB-32 [3]	HDR - Affordable-Very Low	1.4	36	\$0	\$0
WB-41 [2]	Nonresidential	10.0	0	\$1,347	\$13,470
WB-52	Tax-Exempt	1.5	0	\$0	\$0
WB-80	Tax-Exempt	36.6	0	\$0	\$0
Zone 3 (Phase 3) Totals		99.6	841		\$189,071
CFD Totals		352.1	2,029		\$612,292

Source: Westpark; EPS.

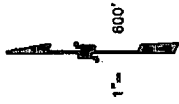
"att1"

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

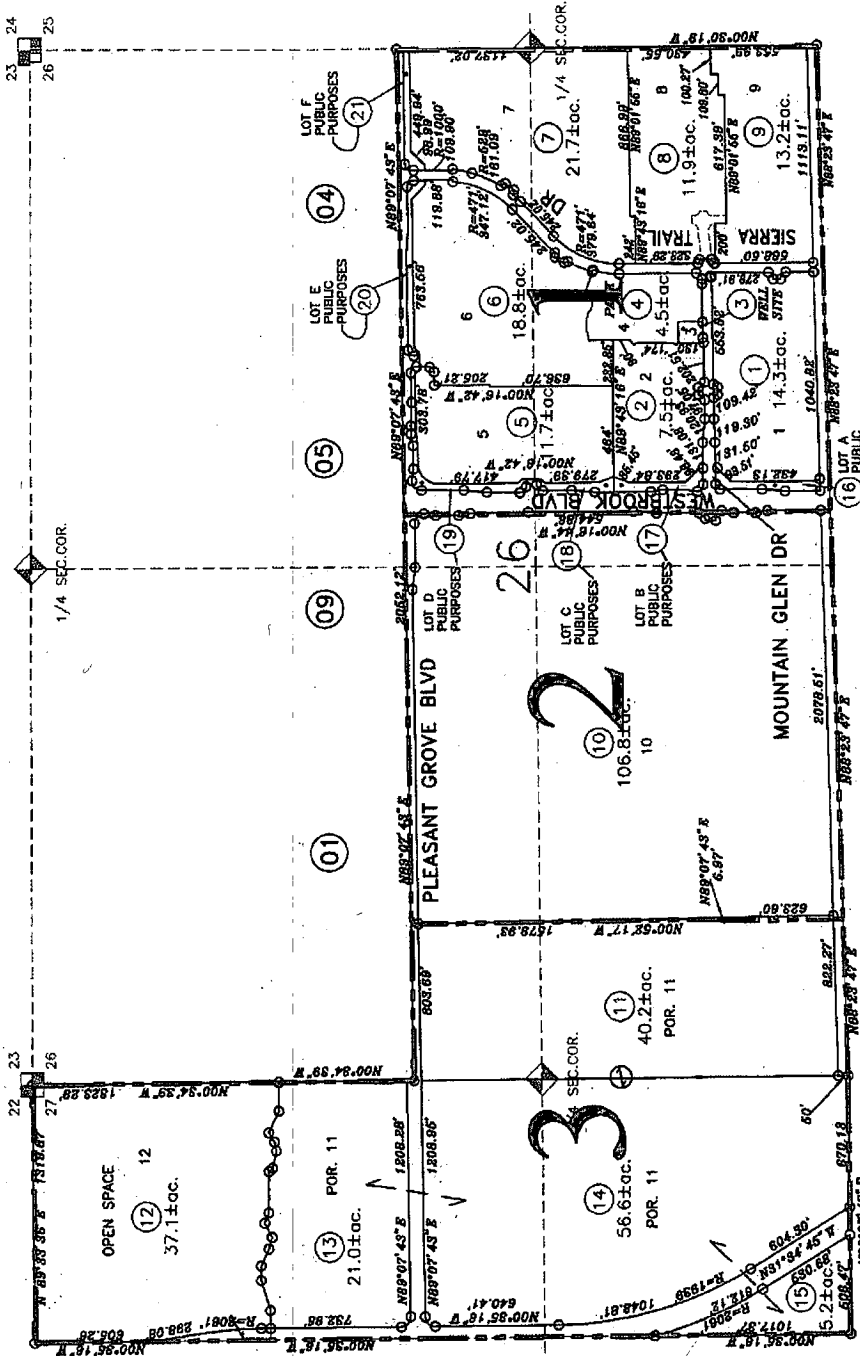
[2] This parcel is taxed per acre.

[3] WB-30 and WB-32 are updated based on transfer of 162 affordable units from Westpark to Westbrook.

POR. SEC.26 & 27, T.11N., R.5E., M.D.B.&M.
WestBrook - Ph. 1 Large Lot Subd. M.O.R. Bk. CC, Pg. 85



Map 1



Pg. Bk.17 15

Pg. Bk.494 384

Pg. Bk.17 15

Assessor's Map Bk.496Pg.10
County of Placer, Calif.

NOTE
This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Critical information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

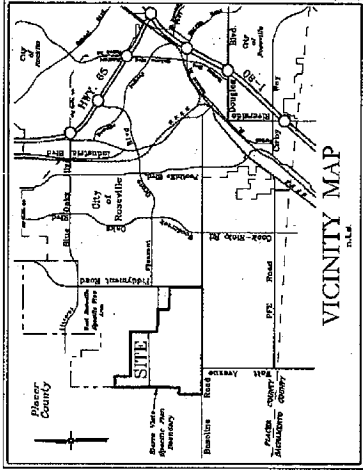
NOTE
All distances on curved lines are length measurements.

09-15-2014 ALS
Page Redrawn Electronically
Formerly 017-151-002, 004, 017 & 014-000

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

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

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



CITY CLERK'S MAP FILING STATEMENT

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF ROSEVILLE THIS ____ DAY OF _____, 2014.

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

CITY CLERK'S MAP STATEMENT

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

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

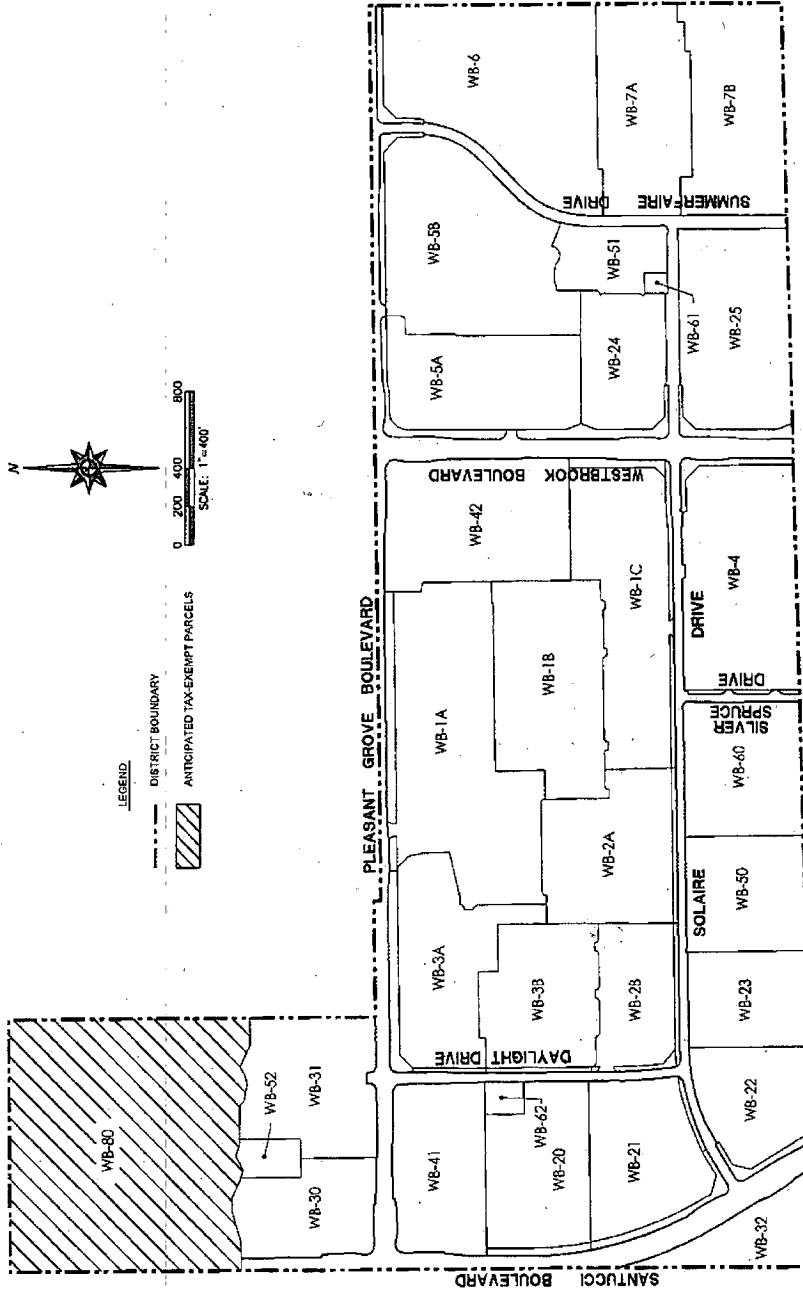
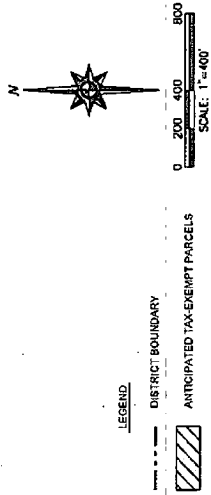
RECORDER'S STATEMENT

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

DOCUMENT NO. _____

FEE _____

BY: JIM McCAULEY
COUNTY RECORDER
COUNTY OF PLACER



MACKAY & SOMPS
REGISTERED PROFESSIONAL LAND SURVEYORS
1001 FOREST LANE, SUITE 100, SACRAMENTO, CA 95834
TEL: 916.442.1100 FAX: 916.442.1101

MARCH 2016
SHEET 1 OF 1

EXHIBIT B

Assessor's Parcel Numbers and Owner Names

Assessor's Parcel No.	Name of Property Owner
496-100-010-000	Westpark S.V. 400, LLC
496-100-011-000	Westpark S.V. 400, LLC
496-100-013-000	Westpark S.V. 400, LLC
496-100-014-000	Westpark S.V. 400, LLC
496-100-015-000	Westpark S.V. 400, LLC

B-1