

RESOLUTION OF FORMATION OF COMMUNITY FACILITIES DISTRICT
AND TO LEVY A SPECIAL TAX IN
WOODCREEK EAST COMMUNITY FACILITIES DISTRICT NO. 2 (SERVICES DISTRICT)

The City Council of the City of Roseville (the "City") resolves:

1. Reference is made to Resolutions No. 01-480 (A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROSEVILLE APPROVING BOUNDARY MAP OF WOODCREEK EAST COMMUNITY FACILITIES DISTRICT NO. 2 (SERVICES DISTRICT)) and No. 01-481 (A RESOLUTION OF INTENTION OF THE CITY COUNCIL OF THE CITY OF ROSEVILLE TO FORM COMMUNITY FACILITIES DISTRICT AND LEVY A SPECIAL TAX IN WOODCREEK EAST COMMUNITY FACILITIES DISTRICT NO. 2 (SERVICES DISTRICT)) of this City Council adopted September 19, 2001 for the preliminary scope of the project and financing contemplated by these proceedings.
2. This City Council continued the public hearing to this date and has conducted the public hearing set by Resolution No. 01-481, and determines that a majority protest under Section 53324 of the Government Code was not made at the hearing.
3. There is hereby formed a community facilities district by the City of Roseville under the terms of the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Division 2 of Title 5 of the California Government Code, commencing with Section 53311 (the "Act").
4. The name of the community facilities district is "Woodcreek East Community Facilities District No. 2 (Services District), City of Roseville, Placer County, California" (the "District").
5. The types of services proposed to be provided within the District are set forth on Exhibit A attached to this Resolution.
6. The office of the Director of Finance of the City of Roseville, 311 Vernon Street, Roseville, California 95678 (916-774-5319) is designated as the office responsible for preparing annually a current roll of special tax levy obligations by assessor's parcel number, estimating future special tax levies and for establishing procedures to promptly respond to inquiries regarding estimates of future special tax levies. The City may contract with private consultants to provide this service in lieu of the Director of Finance.
7. Except where funds are otherwise available, a special tax sufficient to pay for all such services and incidental costs will be annually levied within the District. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property within the District, and this lien shall continue in force and effect until collection of the special tax by the legislative body of the City ceases. The rate and method of apportionment of the special tax is set forth in Exhibit B attached to this Resolution.

8. The boundaries of the District are shown on proposed boundary map on file with the City Clerk, which was approved by our Resolution No. 480 adopted September 19, 2001, which map has been ordered in such Resolution to be filed for record in the Office of the County Recorder of the County of Placer for placement in the Maps of Assessment and Community Facilities Districts.

9. Advances of funds or contributions of work in kind from any lawful source, specifically including owners of property within the District, may be reimbursed from special tax revenue to the extent of the lesser of the value or cost of the contribution, but any agreement to do so shall not constitute a debt or liability of the City.

10. The special tax will be collected and enforced as a separate line item on the regular property tax bill. However, this City Council reserves the right, under Section 53340, to utilize any method of collecting the special tax which it shall, from time to time, determine to be in the best interests of the City, including, but not limited to, direct billing by the City to the property owners and supplemental billing. In particular, the City may bill the 2001-2002 special taxes directly, and not post those taxes to the regular, secured property tax roll. The procedure for collection in any case when the City chooses to collect the special tax through direct billing shall be substantially as follows:

After levy by the City Council, whether pursuant to authorizing ordinance or annual resolution, the City Director of Finance shall prepare and send to the property owners by first class U.S. Mail, at their addresses as shown on the last equalized assessment roll, a tax bill substantially in the form shown in Exhibit C, hereto, which shall specify the amount due, give instructions for payment to the City Director of Finance, state (as is hereby authorized and provided) that the first installment of the special tax (50% of the annual special tax shall be payable in each installment) shall be delinquent if not received by the City Director of Finance by the close of business on the next succeeding December 10, and the second installment shall be delinquent if not paid by the City Director of Finance by the close of business on the next succeeding April 10, shall specify (as is hereby authorized and provided) that all delinquencies shall incur an immediate 10% penalty, and an additional 1% penalty on the first day of each month beginning with the next succeeding July 1, and shall specify (as is hereby authorized and provided) that delinquencies are subject to judicial foreclosure under the procedure set forth in §53356.1 and following of the Government Code.

The City Council, as an alternative enforcement mechanism, may by resolution elect to place delinquent special taxes on the next secured property tax roll. In such event, attorneys' fees and costs to date in any foreclosure action, and penalties on the delinquency through the following December 1, may be included in the amount to be placed on the roll. Both remedies may be pursued simultaneously, but if the property owner pays the regular property tax bill for the subsequent year, including the delinquent special tax posted to that bill, the foreclosure action may thereafter be pursued solely for attorneys' fees and costs incurred subsequent to the posting of the delinquent special tax on the secured roll.

11. This City Council hereby establishes the annual appropriations limit of the District at an amount equal to the maximum annual special tax for the District as set forth in the rate and method of apportionment of the special tax attached as Exhibit B to this Resolution.


12. Based upon the Certificate of Counsel heretofore filed with this City Council, the qualified electors for the election to be held in these proceedings shall be the landowners owning land within the District. The City Council will conduct the election by mailed ballot and hereby designates the City Clerk as the official to conduct the mailed-ballot election.

13. This City Council now finds and determines that all proceedings up to and including the adoption of this Resolution were and are valid and in conformity with the requirements of the Act. This determination and finding is final and conclusive in accordance with Government Code Section 53325.1.

* * * * *


I hereby certify that the foregoing resolution was duly and regularly adopted by the City Council of the City of Roseville, California, at a regularly scheduled meeting thereof, held on the 14th day of November, 2001 by the following vote of the City Council:

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



Mayor

ATTEST:



City Clerk of the City of Roseville

EXHIBIT A -List of Authorized Services
EXHIBIT B - Rate and Method of Apportionment
EXHIBIT C - Form of Special Tax Bill

REC 01-307
F. S

EXHIBIT A

CITY OF ROSEVILLE

WOODCREEK EAST COMMUNITY FACILITIES DISTRICT NO. 2 (Services District)

LIST OF AUTHORIZED SERVICES

The Maintenance Obligations to be financed, in whole or in part, by this District shall consist of the following:

1. maintenance of the landscape setback on the eastern side of Woodcreek Oaks Boulevard, including the soundwall, the City and neighborhood entry features and the landscape median;
2. maintenance of the trees in the landscape setback on the eastern side of the Woodcreek Oaks Boulevard;
3. maintenance of all public pedestrian or bicycle pathways which connect single family residential parcels to roadways and to the park site, to the extent that such pathways are not within or adjacent to public streets or within the improved park site or otherwise required to be maintained by City;
4. maintenance of the Open Space Buffer Areas and any lots that will be conveyed to the City excepting only the wetland preserve area subject to the Woodcreek East Declaration of Restrictions the maintenance of which is to be funded by the Woodcreek East Environmental Endowment, with such maintenance to include fire breaks and fire safety measures;
5. maintenance of turf, landscaping and irrigation for the neighborhood park site within the boundaries of CFD No. 2, including the reclaimed water booster pump serving the park site;
6. maintenance of the sound attenuation wall, berm, and related on-site sound attenuation improvements constructed as part of the CFD; and
7. performance and management of the environmental mitigation monitoring, including the annual review thereof, as required pursuant to the Woodcreek East Mitigation Monitoring Plan.

Other authorized services include:

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 CFD No. 2. Such sinking fund amounts shall be limited to the annual cost allocations listed in the CFD No. 2 hearing report for such facility services.

EXHIBIT B

CITY OF ROSEVILLE

WOODCREEK EAST COMMUNITY FACILITIES DISTRICT NO. 2 (Services District)

RATE AND METHOD OF APPORTIONMENT

1. BASIS OF SPECIAL TAX LEVY

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

2. DEFINITIONS

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

"Administrative Expenses" means the costs incurred by the City to determine, levy and collect the Special Taxes, including salaries of City employees and the fees of consultants and 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% annually.

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

"CFD" means the Woodcreek East 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.

(00005139.2)

"County" means the County of Placer, California.

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

"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.

"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 County Assessor's Parcel 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 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.

"Large Lot Development Parcel" means a Parcel that has been allocated residential land use but not yet subdivided into Final Use Small Lot Parcels. Of the two original Parcels, only the Parcel that has been allocated residential land use is a Large Lot Development 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.

"Woodcreek East" means the Woodcreek East development of the North Industrial Plan Area (NIPA).

3. DETERMINATION OF PARCELS SUBJECT TO SPECIAL TAX

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

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

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

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 \$330 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 Woodcreek East takes place, the Finance Director will maintain a file of each current assessor's parcel number within the CFD, its Maximum Special Tax, and the authorized Maximum Special Tax on all Parcels within 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 in order to interpret any portions of the Special Tax formula that require clarification.

(00005139.2)

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; however, the City or its designee may directly bill the Special Tax and may collect the Special Tax at a different time, such as on a monthly or other periodic basis, or in a different manner, if necessary to meet its financial obligation.

Attachment 1
 Woodcreek East CFD No. 2
 Maximum Special Tax
 Per Unit for Residential Land Uses

Original Parcel [1]	Land Use	Residential Units [2]	Special Tax Per SF Unit	Maximum Special Tax [3]
017-114-060	LDR	350	\$330	\$115,500
017-114-061	N/A	—	\$0	\$0

[1] Represents all Taxable Parcels at the time of CFD Formation.

[2] Represents entitlement under project Development Agreement.

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

Free 01-11-01
 5.11

EXHIBIT C

SPECIAL TAX BILL

WOODCREEK EAST COMMUNITY FACILITIES DISTRICT NO. 2 (SERVICES DISTRICT)
CITY OF ROSEVILLE
PLACER COUNTY, CALIFORNIA

To: _____

RE: PROPERTY AT _____ APN: _____

TAX: \$ _____
First Installment: \$ _____
Second Installment: \$ _____

Reference is made to Paragraph 10 of the City of Roseville's Resolution of Formation of the above-referenced Community Facilities District, and the Notice of Special Tax Lien recorded in the Office of the County Recorder of Placer County on _____, 2001 under Recorder's Document Number _____ (copies of which are available from the Roseville City Clerk), which set forth the authority for this Special Tax.

A Special Tax has been levied on the above-referenced parcel in the amount shown above by Ordinance No. _____, adopted _____, 2001 of the City of Roseville (the "City").

THIS TAX IS NOW DUE AND PAYABLE

Checks should be made payable to: Director of Finance, City of Roseville and mailed to:

Director of Finance, City of Roseville
Woodcreek East Community Facilities District No. 2 (Services District)
311 Vernon Street
Roseville, CA 95678

or the bill may be paid in person at the same location.

The amounts which must be paid to avoid incurring penalties and additional costs is shown above. The **FIRST INSTALLMENT** of this Special Tax will be delinquent if not paid by December 10, _____. The **SECOND INSTALLMENT** of this Special Tax will be delinquent if not paid by April 10, _____. All delinquencies incur an immediate 10% penalty and an additional 1½% penalty on the first day of each month beginning July 1, _____. Delinquencies are also subject to judicial foreclosure under the procedure set forth in §53356.1 and following of the Government Code.

Dated: _____

DIRECTOR OF FINANCE

KEEP THIS PORTION OF THE BILL FOR YOUR RECORDS

PLEASE RETURN THIS PORTION OF THE BILL WITH YOUR PAYMENT

First Installment

SPECIAL TAX BILL

WOODCREEK EAST COMMUNITY FACILITIES DISTRICT NO. 2 (SERVICES DISTRICT)
CITY OF ROSEVILLE
PLACER COUNTY, CALIFORNIA

To: _____

RE: PROPERTY AT _____ APN: _____

ANNUAL TAX: \$ _____

FIRST INSTALLMENT: \$ _____

The amount which must be paid to avoid incurring penalties and additional costs is shown above. This Special Tax will be delinquent if not paid by December 10, _____. All delinquencies incur an immediate 10% penalty and an additional 1½% penalty on the first day of each month beginning July 1, _____. Delinquencies are also subject to judicial foreclosure under the procedure set forth in §53356.1 and following of the Government Code.

Checks should be made payable to: Director of Finance, City of Roseville and mailed to:

Director of Finance, City of Roseville
Woodcreek East Community Facilities District No. 2 (Services District)
311 Vernon Street
Roseville, CA 95678

or the bill may be paid in person at the same location.

Please write the parcel number (APN) on your check.

forec 0-5-1
= 12

PLEASE RETURN THIS PORTION OF THE BILL WITH YOUR PAYMENT

Second Installment

SPECIAL TAX BILL

WOODCREEK EAST COMMUNITY FACILITIES DISTRICT NO. 2 (SERVICES DISTRICT)
CITY OF ROSEVILLE
PLACER COUNTY, CALIFORNIA

To: _____

RE: PROPERTY AT _____ APN: _____

ANNUAL TAX: \$ _____

SECOND INSTALLMENT: \$ _____

The amount which must be paid to avoid incurring penalties and additional costs is shown above. **This Special Tax will be delinquent if not paid by April 10, ____.** All delinquencies incur an immediate 10% penalty and an additional 1½% penalty on the first day of each month beginning July 1, _____. Delinquencies are also subject to judicial foreclosure under the procedure set forth in §53356.1 and following of the Government Code.

Checks should be made payable to: **Director of Finance, City of Roseville** and mailed to:

Director of Finance, City of Roseville
Woodcreek East Community Facilities District No. 2 (Services District)
311 Vernon Street
Roseville, CA 95678

or the bill may be paid in person at the same location.

Please write the parcel number (APN) on your check.