



**Economic &
Planning Systems**

*Public Finance
Real Estate Economics
Regional Economics
Land Use Policy*

HEARING REPORT

WOODCREEK WEST SERVICES CFD No. 2

Prepared for:

City of Roseville

Prepared by:

Economic & Planning Systems, Inc.

July 7, 2000

EPS # 10080



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I. INTRODUCTION

BACKGROUND

The Woodcreek West project is part of Phase II of the North Roseville Specific Plan (NRSP). Woodcreek West is located in the southwest quadrant of the plan and is bounded by Fiddymont Road on the west, Pleasant Grove Boulevard on the north, Junction Boulevard on the east, and Baseline Road on the south.

Woodcreek West Community Facilities District (CFD) No. 1 was formed October 20, 1999 to fund major capital improvements including roads, sewers, water, and drainage facilities.

PURPOSE OF THE CFD

The Woodcreek West project is proposing the formation of the Woodcreek West Services Community Facilities District No. 2 for the purpose of funding approximately \$239,000 in landscape maintenance and service costs.

ORGANIZATION OF THE REPORT

Chapter II describes the land uses within the CFD along with the services to be provided by the CFD. **Chapter III** describes the annual maintenance and service costs and the proposed maximum special tax for the different land uses within the project. **Chapter IV** describes the structure of the proposed CFD and the Rate and Method of Apportionment of Special Tax.

Two exhibits are attached to this report. **Exhibit A** is the Rate, Method, and Manner of Apportionment and Manner of Collection of Special Tax (the "Tax Formula"). **Exhibit B** is the list of authorized services the CFD may fund.

II. LAND USE AND SERVICE COSTS

LAND USE

Map 1 shows the proposed boundaries for the Woodcreek West CFD No. 2 services district. The proposed land uses and total acres/units are detailed in **Figure 1**. More than 2,000 units are planned within the district, which is approximately 350 acres.

SERVICE COSTS

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

The total estimated annual cost of on-site landscape maintenance is approximately \$239,000. On-site landscape includes maintenance of the following:

- Landscape Corridor
- Median Strips
- Entry Signage and Landscaping, and a Community Sign
- Open Space/Park

Other service costs included in the annual cost estimate are as follows:

- Vandalism
- Repair/Replacement
- Water/Electric Costs
- Park Staff Contract Administration

Figure 2 provides a detailed breakdown of these costs. Some of these items will require a lump sum expenditure; however, the City will collect special taxes on an annual basis and place these revenues in a sinking fund to accommodate future costs.

LANDSCAPE CORRIDOR

Landscape maintenance will occur on all Public parkways, landscape setbacks adjacent to residential subdivisions, and landscaped medians along Baseline Road, Junction Boulevard, Fiddymont Road, Park Regency Drive, Westlake Drive, Westhills Drive, Hiawatha Drive, and Caster Bridge Drive. Maintenance costs will include the following:

- Mowing
- Repair and replacement
- Associated electric and water utility costs
- Autumn leaf clean up

Annual cost for the above maintenance of the landscape corridors is approximately \$71,000.

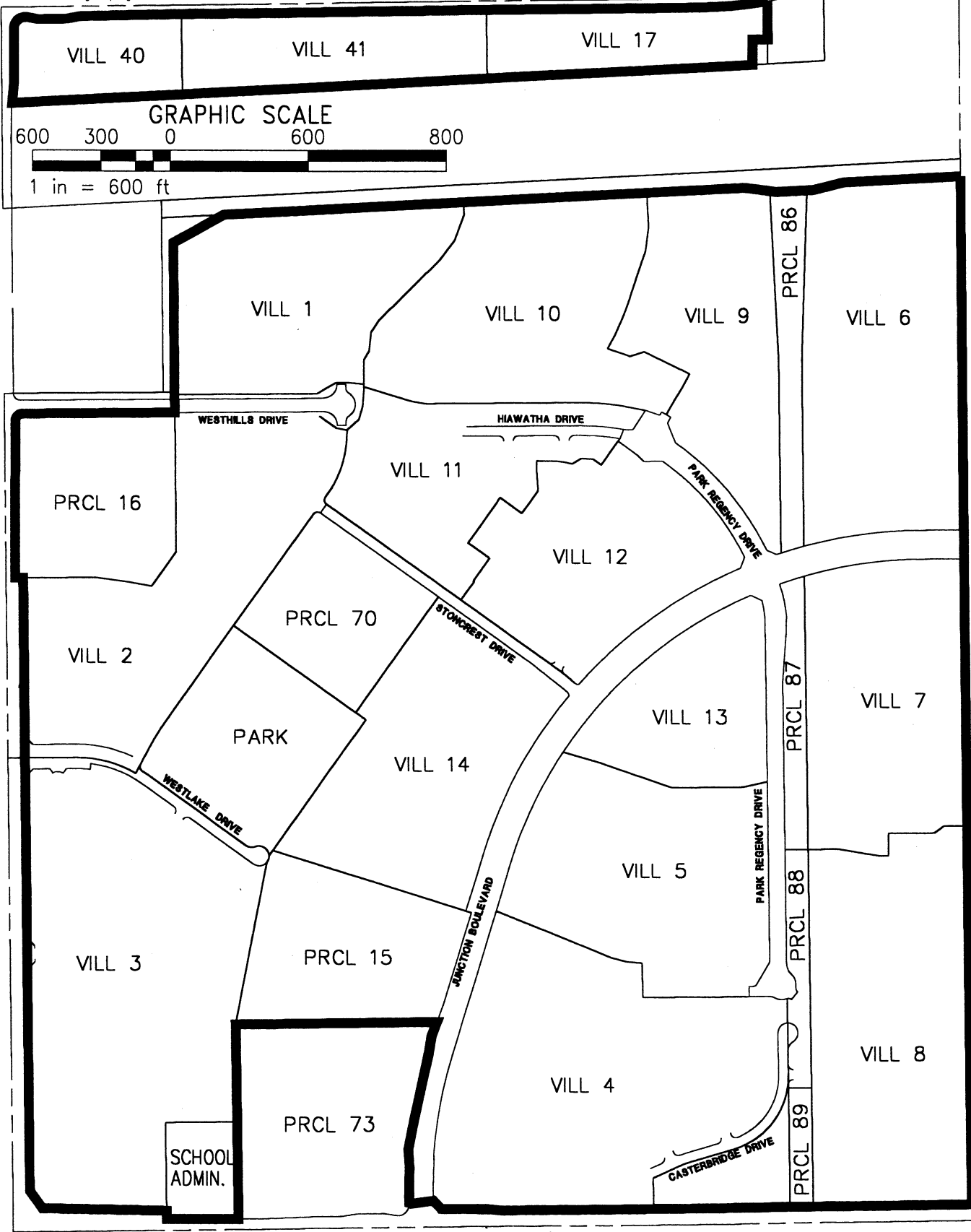
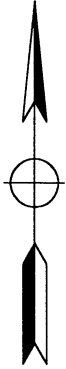


**WOODCREEK WEST CFD #2 (SERVICES)
 PROPOSED CFD #2 BOUNDARY
 920186 : 05/05/00
 LANDSCAPE MAINTENANCE AREAS**

MORTON & PITALO, INC.
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PLEASANT GROVE



FIDDYMENT ROAD

BASELINE ROAD

EXISTING SILVERADO OAKS SUBDIVISION

Figure 1
Woodcreek West CFD No. 2 (Services District)
Land Use - Taxable Parcels

Parcel	Land Use	Acres	Units
WW-1	LDR	17.9	77
WW-2	LDR	24.2	105
WW-3	LDR	37.0	171
WW-4	LDR	31.7	131
WW-5	LDR	20.9	84
WW-6	LDR	24.1	103
WW-7	LDR	19.2	102
WW-8	LDR	24.6	117
WW-9	LDR	16.2	69
WW-10	LDR	21.1	96
WW-11	LDR	14.4	77
WW-12	LDR	17.1	114
WW-13	LDR	10.9	62
WW-14	MDR	20.3	150
WW-15	HDR	12.7	222
WW-16	HDR	11.5	224
WW-17	HDR/Sr/Hndcp/Disabl	7.5	110
WW-40 [1]	Commercial	6.0	n/a
WW-41 [1]	Commercial	9.6	n/a
TOTAL		346.9	2,014

"land_use"

[1] Non-residential (Commercial) land uses are tax-exempt within the CFD.

Figure 2
Woodcreek West CFD No. 2 (Services District)
Estimated On-Site Annual Landscape Maintenance Costs

	Unit	Annual Cost Per Unit	Annual Cost	Assumptions Based on
Landscape Corridor				
Baseline Road	36,824 Sqft	\$0.21 per Sqft	\$7,733	Note [1]; Craig Park Associates & City of Roseville
Junction Boulevard	87,464 Sqft	\$0.21 per Sqft	\$18,367	Note [1]; Craig Park Associates & City of Roseville
Fiddymont Road	87,470 Sqft	\$0.21 per Sqft	\$18,369	Note [1]; Craig Park Associates & City of Roseville
Park Regency Drive	65,518 Sqft	\$0.21 per Sqft	\$13,759	Note [1]; Craig Park Associates & City of Roseville
Westlake Drive	30,133 Sqft	\$0.21 per Sqft	\$6,328	Note [1]; Craig Park Associates & City of Roseville
Westhills Drive	25,432 Sqft	\$0.21 per Sqft	\$5,341	Note [1]; Craig Park Associates & City of Roseville
Hiawatha Drive	3,656 Sqft	\$0.21 per Sqft	\$768	Note [1]; Craig Park Associates & City of Roseville
Caster Bridge Drive	2,540 Sqft	\$0.21 per Sqft	\$533	Note [1]; Craig Park Associates & City of Roseville
Subtotal	339,037 Sqft		\$71,198	
Median Strips				
Junction Boulevard & Park Regency Drive North/South	38,492 Sqft	\$0.21 per Sqft	\$8,083	Note [1]; Craig Park Associates & City of Roseville
Westhills Drive	9,840 Sqft	\$0.21 per Sqft	\$2,066	Note [1]; Craig Park Associates & City of Roseville
Westhills Drive Rotary	3,630 Sqft	\$0.21 per Sqft	\$762	Note [1]; Craig Park Associates & City of Roseville
Subtotal	51,962 Sqft		\$10,912	
Entry Signage				
Community Sign	7 Item	\$300 per Item	\$2,100	Assumed
Entry Landscaping [2]	1 Item	\$1,000 per Item	\$1,000	Assumed
	1,750 Sqft	\$1.00 per Sqft	\$1,750	Assumed
Open Space/Park [4]				
WW-86	173,835 Sqft	\$0.21 per Sqft	\$36,505	Note [1]; Craig Park Associates & City of Roseville
WW-87	107,666 Sqft	\$0.21 per Sqft	\$22,610	Note [1]; Craig Park Associates & City of Roseville
WW-88	98,358 Sqft	\$0.21 per Sqft	\$20,655	Note [1]; Craig Park Associates & City of Roseville
WW-89	50,747 Sqft	\$0.21 per Sqft	\$10,657	Note [1]; Craig Park Associates & City of Roseville
Subtotal	430,606 Sqft		\$90,427	
Sinking Funds				
Vandalism	Lump Sum		\$3,600	Woodcreek West Serv. CFD
Repair/Replacement	Lump Sum		\$12,000	Woodcreek West Serv. CFD
Subtotal			\$15,600	
Water/Electric Costs [3]				
Park Staff Contract Administration	Lump Sum		\$17,557	City of Roseville
	Lump Sum		\$15,000	Assumed
Subtotal Costs			\$225,544	
City Administrative Costs		6% of Costs	\$13,533	
Total Costs			\$239,077	

"Annual_Costs"

[1] The City of Roseville is currently receiving bids ranging from \$0.21 to \$0.27 per sqft.

[2] Assumes 7 entries with 250 sqft of planting area.

[3] Based on \$163 per landscaped acre per month times 9.0 acres. Cost provided by City Finance Dept.

[4] Park type development with bicycle path.

MEDIAN STRIPS

Maintenance of median strips for Junction Boulevard & Park Regency Drive North/South, Westhills Drive, and Westhills Drive Rotary will include the following:

- Mowing
- Repair and replacement
- Associated electric and water utility costs

Annual cost for the maintenance of the median strips is approximately \$11,000.

ENTRY SIGNAGE & LANDSCAPING AND COMMUNITY SIGN

Entry monuments receiving maintenance, landscaping, and signage benefits are located in the following public rights-of-way:

- Entry to Village 2 at West Lake Drive
- Entry to Village 3 at Soledad Drive
- Entry to Village 4 at Yoeman Drive and Junction Boulevard
- Entry to Village 5 at Othello Drive and Junction Boulevard
- Entry to Village 6 at Goldfinch and Junction Boulevard
- Entry to Village 7 at Skylark and Junction Boulevard
- Entry to Village 13 at Majenta and Junction Boulevard

Cost estimates assume the City will maintain flower bedding for approximately a 250 square foot area at each of the entries described above.

Total annual cost for the entry signage and landscaping, and the community sign is approximately \$4,900.

OPEN SPACE / PARKS

Maintenance costs for Woodcreek West Parcels 86, 87, 88 and 89 will total approximately \$90,000 annually and will include the following:

- Maintenance of public open space areas (excluding improved park sites), performance and management of environmental mitigation monitoring and annual reporting, and maintenance of environmental preserves to the extent allowed by, and fulfilling the requirements of, the U.S. Corp of Engineers 404 permit (e.g. litter collection and other non-obtrusive activities)
- Maintenance of bike paths in the open space areas.

- Maintenance of publicly-owned masonry soundwalls, enhanced wood fences, ornamental iron fences, and post-and-cable fences constructed in the public right-of-way as required for Woodcreek West.

Maintenance costs for open space assume a higher level of maintenance than typically assumed for open space areas. This higher level of maintenance for the open space is a result of the utility easement along the open space area, and aims to provide an aesthetically pleasing environment. Maintenance of open space will be similar to park maintenance as the majority of the acreage will be planted with turf. The bike path will run through this area. There will also be plantings adjacent to the residential areas to provide a buffer between residences and the open space area. The cost to maintain these areas is based on the costs estimated to maintain the landscape corridors and median strips, \$0.21 per square foot for maintenance.

SINKING FUND ITEMS

As noted above, the City will annually collect special taxes and place these revenues in a sinking fund to be used by the City to fund future maintenance needs including a set-aside for vandalism, and repairs/replacement. Total annual sinking fund cost is \$15,600.

OTHER COSTS

Water/Electric costs, and Park Staff Contract Administration costs are lump sum costs totaling approximately \$33,000. The water/electric costs are based on a per acre cost of \$163 for a total of 9 acres. The cost of City Administration is 6 percent of all of the above costs and will be approximately \$13,500 annually.

COST ALLOCATION

The annual maintenance costs within the Woodcreek West services district have been assigned to each land use based on equivalent dwelling unit (EDU) factors. The EDU factors and calculations per land use are shown in **Figure 3**. The maintenance costs are distributed by each land use's relative share of EDUs.

Figure 3
Woodcreek West CFD No. 2 (Services District)
Cost Allocation and Maximum Special Tax

Allocation Assumptions	Total	Residential			Non-Residential
		Low Density	Medium Density	High Density	
Land Use					
Units	2,014	1,308	150	556	n/a
Acres	346.9	279.3	20.3	31.7	15.6
EDUs					
EDUs per Unit	1.00	1.00	1.00	0.65	
Total EDUs	1,819	1,308	150	361	
% Distribution of Units	100%	72%	8%	20%	
Cost Allocation					
Total Cost (Figure 1)	\$239,077	\$171,877	\$19,711	\$47,490	
Cost per Unit		\$131	\$131	\$85	
Maximum Special Tax per Unit		\$131	\$131	\$85	

"alloc"

[1] Non-residential land uses are tax-exempt within the CFD.

III. PROPOSED ANNUAL COSTS AND MAXIMUM SPECIAL TAX

The CFD's annual services maintenance costs will be funded through the collection of special taxes levied against the property within the CFD. Special taxes will be collected from each unit or acre based on the land uses within the district.

The maximum annual cost of CFD services funded by special taxes was calculated assuming direct service costs and a City administrative expense. Total annual costs were calculated to be \$239,077, including 6 percent City administrative expense. This amount also represents the maximum annual tax for the CFD.

The special tax levy must provide for annual payments of the costs. In years when less than maximum revenues are needed, the tax levy will be less than the maximum authorized rates. As stated above, the maximum total annual cost is equal to the maximum annual tax and both are \$239,077.

Figure 3 shows the allocation of the total annual cost among the different land uses within the CFD. The maximum special taxes are \$131 annually per unit for low and medium density residential, and \$85 annually per unit for high density residential. Non-residential land uses are tax-exempt within the CFD.

IV. STRUCTURE OF THE PROPOSED CFD

DESCRIPTION OF THE COMMUNITY FACILITIES DISTRICT

Special taxes within the CFD will be levied according to the Rate, Method of Apportionment, and Manner of Collection of Special Tax (the "Tax Formula"). The attached exhibits contain the formation documents for the Woodcreek West Services CFD. **Exhibit A** contains the Tax Formula and **Exhibit B** is the list of eligible services to be funded by the CFD. The purpose of the CFD is to provide funding for the annual maintenance costs of authorized CFD services.

DEFINITION OF ANNUAL COSTS

Each year the City will approve the costs for the CFD for the upcoming fiscal year. The annual costs will include the following items:

- Costs to maintain authorized CFD services;
- Sinking fund set-aside for authorized services; and
- Administration of the CFD.

The City will then apply the Tax Formula to determine the tax levy for each unit.

DETERMINATION OF PARCELS SUBJECT TO SPECIAL TAX

The City shall prepare a list of parcels subject to the Special Tax using the records of the City of Roseville and the County Assessor. The City will tax all parcels within the CFD except those that are declared tax-exempt. Taxable parcels that are acquired by a public agency after the CFD is formed will remain subject to the special tax unless a "trade" resulting in no loss of tax revenue can be made, as described in Section 5 of the Tax Formula. Public parcels created by subdivision of a taxable parcel will not be subject to a special tax levy.

TERMINATION OF THE SPECIAL TAX

The special tax will be levied and collected in perpetuity.

ASSIGNMENT OF MAXIMUM SPECIAL TAX

The maximum special tax is set as a base rate of \$131 per unit for low and medium density residential and \$85 per unit for high density residential. The maximum annual special tax will escalate no more than 4 percent each year to cover actual or anticipated increases in the annual cost.

SETTING THE SPECIAL TAX LEVY FOR TAXABLE PARCELS

After computing the annual costs and determining the maximum annual special tax for each parcel, the City will determine the tax levy for each parcel. To determine the annual levy, the City will use the process presented in Section 6 of the Tax Formula. This process is summarized as follows:

- First, the City must determine the annual costs for the upcoming fiscal year, and allocate those costs among the land uses.
- Second, the City determines the maximum special tax revenues available by summing the maximum special tax for all units.
- Finally, if the annual costs are less than the total maximum special taxes for all units, the City will reduce each unit's special tax levy until the total special taxes equal the annual costs.

PREPAYMENT OF SPECIAL TAX OBLIGATION

Prepayment of special taxes is not permitted.

MANNER OF COLLECTION

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

EXHIBITS:

EXHIBIT A – RATE AND METHOD OF
APPORTIONMENT

EXHIBIT B – LIST OF AUTHORIZED SERVICES

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EXHIBIT A:

RATE AND METHOD OF APPORTIONMENT

EXHIBIT A
CITY OF ROSEVILLE
WOODCREEK WEST
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 West 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, to cover actual or anticipated increases in the Annual Cost(s).

"**Base Year**" means Fiscal Year ending June 30, 2001.

"**CFD**" means the Woodcreek West Community Facilities District No. 2 of the City of Roseville.

"**City**" means the City of Roseville, California.

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

"**County**" means the County of Placer, California.

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

"**Final Use Parcel**" means a Parcel designated for single-family residential development, which has a Final Subdivision Map.

"**Final 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.

"**Multi-Family Unit**" means an actual or planned residential unit on a Parcel zoned for multi-family development. Prior to the construction of all units on a Parcel zoned for multi-family development, the number of multi-family units assigned to a Parcel shall be determined by the City based on the allocation of units in phase II of the North Roseville Specific Plan.

"**Non-Residential Parcel**" means any Specific Plan Parcel, other than a Public Parcel, that is identified for non-residential development or any Parcel that contains non-residential development.

"**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, (1) 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.

"**Specific Plan Parcel**" means the planned Parcels by land use in Woodcreek West. The original parcels are all Specific Plan Parcels at the formation of the CFD as shown on the CFD Boundary Map.

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

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

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

"**Tax-Exempt Parcel**" means all Public Parcels and all Non-Residential Parcels.

"**Woodcreek West**" means Woodcreek West of Phase II of the North Roseville Specific Plan.

3. DETERMINATION OF PARCELS SUBJECT TO SPECIAL TAX

The Finance Director shall prepare a list of the Parcels for each Special Tax Group 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 and their Special Tax assignments.

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 in the Base Year for the CFD land uses are as follows:

- **Single-Family Units** \$131 per Single-Family Unit.
- **Multi-Family Units** \$85 per Multi-Family Unit

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) Single Family Residential – The Maximum Special Tax for a Parcel zoned for Single-Family Units is determined as follows:
 - If the Parcel is a Final Use Parcel, multiply the Maximum Special Tax per Single-Family Unit by the number of units allowed on the Parcel (up to two units for a Parcel allowing construction of a duplex).
 - If the Parcel is a Specific Plan Parcel, multiply the Maximum Special Tax per Single-Family Unit by the number of units assigned to the Parcel in Woodcreek West, or as otherwise designated by the City.
- 2) Multi-Family Residential – The Maximum Special Tax for a Parcel zoned for Multi-Family Units is determined by multiplying the Maximum Special Tax per Multi-Family Unit by the number of units assigned to the Parcel in Woodcreek West, or the actual number of units constructed if the Parcel is fully developed.
- 3) Parcels With More Than One Specific Plan Parcel – The Maximum Special Tax for County Assessor’s Parcels containing more than one Specific Plan Parcel shall be determined by adding together the Maximum Special Tax for each of the Specific Plan Parcels as determined by following the above steps.
- 4) Conversion of a Tax-Exempt Parcel to a Taxable Parcel – If a Public Parcel or Non-Residential Parcel is converted to a private residential use, it shall become subject to the Special Tax.
- 5) Conversion of a Taxable Parcel to a Tax-Exempt Parcel – Conversion of a Taxable Parcel(s) to one or more Tax-Exempt Parcel(s) will be allowed if the Maximum Special Tax from the Taxable Parcel(s) to be converted is transferred to one or more previously Tax-Exempt Parcel(s). This trading of Parcels will be permitted to the extent that there is no net loss in Maximum CFD Revenue.
- 6) 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. An exception to this may be made if a Public Parcel within the CFD is relocated to a Taxable Parcel, the previously Tax-Exempt Parcel of comparable acreage 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 West 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 in the CFD available for public inspection.

7. ADMINISTRATIVE CHANGES AND APPEALS

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

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

Interpretations may 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 West CFD (Services) No. 2
Base Year Maximum Special Tax
Per Unit for Residential Land Uses

Specific Plan Parcel	Land Use	Units	Special Tax Per Unit	Total Special Tax
WW-1	LDR	77	\$131	\$10,118
WW-2	LDR	105	\$131	\$13,797
WW-3	LDR	171	\$131	\$22,470
WW-4	LDR	131	\$131	\$17,214
WW-5	LDR	84	\$131	\$11,038
WW-6	LDR	103	\$131	\$13,535
WW-7	LDR	102	\$131	\$13,403
WW-8	LDR	117	\$131	\$15,374
WW-9	LDR	69	\$131	\$9,067
WW-10	LDR	96	\$131	\$12,615
WW-11	LDR	77	\$131	\$10,118
WW-12	LDR	114	\$131	\$14,980
WW-13	LDR	62	\$131	\$8,147
WW-14	MDR	150	\$131	\$19,711
WW-15	HDR	222	\$85	\$18,962
WW-16	HDR	224	\$85	\$19,132
WW-17	HDR/Sr/Hndcp/Disabl	110	\$85	\$9,395
TOTAL		2,014		\$239,077

"Attachment 1"

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

**Economic &
Planning Systems**

Public Finance

Real Estate Economics

Regional Economics

Land Use Policy

EXHIBIT B:
LIST OF AUTHORIZED SERVICES

EXHIBIT B
CITY OF ROSEVILLE
WOODCREEK WEST
COMMUNITY FACILITIES DISTRICT NO. 2
(Services District)
LIST OF AUTHORIZED SERVICES

INCLUDED SERVICES

Services to be funded by the collection of Special Taxes in the Woodcreek West Community Facilities District No. 2 (Services District) are listed below.

All street names used in identifying maintenance locations refer to the locations identified in the planning and subdivision maps for Woodcreek West. Actual street names may change to reflect those approved on final maps.

- Maintenance, including mowing, repair and replacement, and associated electric and water utility costs, of public parkways, landscape setbacks adjacent to residential subdivisions, and landscaped medians in and alongside:
 - Baseline Road
 - Junction Boulevard
 - Fiddymment Road
 - Park Regency Drive
 - Westlake Drive
 - Westhills Drive
 - Hiawatha Drive
 - Caster Bridge Drive

- Maintenance of median strips – including mowing, repair and replacement, and associated electric and water utility costs along:
 - Junction Boulevard & Park Regency Drive North/South
 - Westhills Drive
 - Westhills Drive Rotary

- Maintenance of public open space areas within Woodcreek West (excluding improved park sites), performance and management of environmental

mitigation monitoring and annual reporting, and maintenance of environmental preserves to the extent allowed by, and fulfilling the requirements of, the U.S. Corp of Engineers 404 permit (e.g., litter collection and other non-obtrusive activities) in the following parcels:

- Parcel WW-86
 - Parcel WW-87
 - Parcel WW-88
 - Parcel WW-89
-
- Maintenance of bike paths in the open space areas.
 - Publicly-owned masonry soundwalls, enhanced wood fences, ornamental iron fences, and post-and-cable fences constructed in the public right-of-way as required for Woodcreek West.
 - Maintenance of the following entry monuments and landscaping located in public rights-of-way:
 - Entry to Village 2 at West Lake Drive
 - Entry to Village 3 at Soledad Drive
 - Entry to Village 4 at Yoeman Drive and Junction Boulevard
 - Entry to Village 5 at Othello Drive and Junction Boulevard
 - Entry to Village 6 at Goldfinch and Junction Boulevard
 - Entry to Village 7 at Skylark and Junction Boulevard
 - Entry to Village 13 at Majenta and Junction Boulevard
 - Main Community Sign Entry Monument costs at Baseline Road and Fiddymont Road including:
 - Electric costs, and maintenance
 - Vandalism and repair
 - Autumn leaf clean up for public parkways, landscape setbacks adjacent to residential subdivisions, and landscaped medians in and alongside:
 - Park Regency Drive
 - Westlake Drive
 - Hiawatha Drive Caster Bridge Drive
 - Westhills Drive
 - Westhills Drive Rotary
 - Local streets within Woodcreek West.

GENERAL CITY COSTS

- Repair of vandalism of City-maintained facilities, including graffiti and direct damage unrelated to normal wear-and-tear up to \$15,600 per year in the 2000/2001 Base Year and escalated thereafter.
- City costs associated with the setting, levy, and collection of the Special Taxes.
- Other contingency costs as required by the City.

SINKING FUNDS

The Special Taxes may be collected and set-aside in designated sinking funds to be used by the City to fund future repairs to landscaping, entry monuments and features, walls and fences, and other services as determined by the City. Such sinking fund amounts shall be limited to the annual cost allocations listed in the CFD No. 2 hearing report for such facility services.

EXCLUDED SERVICES

Revenues from the Woodcreek West CFD No. 2 Special Taxes will not be used to fund any of the following:

- Private fences and gates located within the public landscape corridor or open space right-of-way (except for graffiti removal which may be funded by the CFD).
- Any landscaping, fences, gates, or monuments located on private property.