

RESOLUTION NO. 00-341

**RESOLUTION OF FORMATION OF COMMUNITY FACILITIES DISTRICT
AND TO LEVY A SPECIAL TAX IN
WOODCREEK WEST 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. 00-214 and No. 00-215 of this City Council adopted June 7, 2000 for the preliminary scope of the project and financing contemplated by these proceedings. An amendment to the boundary map approved in Resolution No. 00-214 has been approved in Resolution No. 00-340 of this City Council adopted August 2, 2000.
2. This City Council has conducted the public hearing set by Resolution No. 00-215, which was continued to this date, 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 West 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. 00-340 adopted August 2, 2000, 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. The map

adopted in our resolution of August 2, 2000 amends and replaces the proposed boundary map approved in our Resolution No. 00-214 adopted June 7, 2000.

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 2000-2001 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.

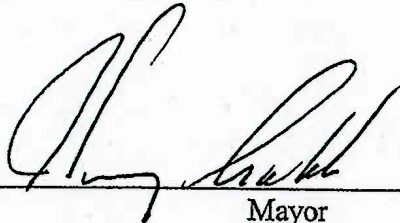
12. Based upon the Certificate of Counsel heretofore filed with this City Council, the qualified electors for the election to be held in these proceedings shall be the landowners owning land within the District. The City Council will conduct the election by mailed ballot and hereby designates the City 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 2nd day of August, 2000 by the following vote of the City Council:

AYES: Councilmembers Earl Rush, Dan Goodhall, Claudia Gamar, Randolph Graham,
Harry Crabb
NOES: Councilmembers None
ABSTAIN: Councilmembers None
ABSENT: Councilmembers



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

Res 00-241
PS3

EXHIBIT A

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
 - Fiddymont 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.

Res 00 241
pg 5

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.

EXHIBIT B

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.

"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.

Re: 00-344
R07

"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.

"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 detailed on Attachment 1.

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

- 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 is not needed for public use and is converted to a private residential use, it shall become subject to the Special Tax.
 - 5) 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"

EXHIBIT C

SPECIAL TAX BILL

WOODCREEK WEST 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 _____, 2000 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 _____, 2000 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 West 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

2000-2001
P513

PLEASE RETURN THIS PORTION OF THE BILL WITH YOUR PAYMENT

First Installment

SPECIAL TAX BILL

WOODCREEK WEST 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 West 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.

PLEASE RETURN THIS PORTION OF THE BILL WITH YOUR PAYMENT

Second Installment

SPECIAL TAX BILL

WOODCREEK WEST 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 West 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.

Prepaid
1215

