

MEMORANDUM
COUNTY EXECUTIVE OFFICE
ADMINISTRATION
County of Placer

mechanism to equalize the allocation of costs for infrastructure and facilities amongst the PVSP land uses.

Community Facilities District

On November 6, 2018, your Board approved a boundary map, including territory to be annexed in the future into CFD No. 2018-2 (Placer Vineyards – County Services) and declared the intention to form CFD No. 2018-2 by passage of Resolution No. 2018-195. In addition, on that same date, your Board approved a boundary map, including territory to be annexed in the future to CFD No. 2018-3 (Placer Vineyards – Parks, Open Space and Landscaping) and declared the intention to form CFD No. 2018-3 by passage of Resolution No. 2018-196.

The proposed CFD 2018-2 and CFD 2018-3 boundary maps were recorded on November 20, 2018 (DOC 2018-0084604-00 and DOC 2018-0084605-00 respectively) (**See Attachment 1 and 2 – CFD Boundary Maps**).

The purpose of the formation of CFD No. 2018-2 and CFD No. 2018-3 is to have the ability to levy special taxes to fund services required for the development of the Placer Vineyard Specific Plan. The Resolutions of Intention adopted on November 6th also directed the preparation of CFD Reports that describe the services and the estimated costs of the services, and include the Rate and Method of Apportionment of Special Taxes.

It was disclosed on November 6, 2018 that staff was in receipt of additional comments pertaining to the Open Space Management Plan for Placer Vineyards that warranted further discussion. The Open Space Management Plan is a guiding document for the management of open space in Placer Vineyards and is the basis for costing out the maintenance requirements that feed into CFD No. 2018-3's overall budget. Since November 6th, staff has met with the Placer Vineyards Ownership Group to review comments and agreed to continue the public hearing for the formation of CFD No. 2018-3 until February 5, 2019 at 9:10 a.m. The additional time will allow staff and the owners group to work with the respective agencies on the Open Space Management Plan long term management and funding obligations. The continuance of the public hearing is governed by Section 54955 and 54955.1 of the Government Code.

Property within the Future Annexation Area for CFD No. 2018-2 will be annexed to the CFD and a special tax will be levied on such property, only with the unanimous approval of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed, without additional hearing or elections.

Approving resolutions and an ordinance are attached to this memo and perform the following actions:

- Form CFD No. 2018-2 and provide for the annexation of territory proposed for annexation to CFD No. 2018-2 and provide for the levy of special taxes to provide revenues to fund the public services. (**See Attachment 4**)

- Call for a special mailed ballot election within CFD No. 2018-2 on the authorization to levy special tax. **(See Attachment 5)**
- Declare the results of the election based on the Clerk of the Board's conduct of the election and certification of election results. **(See Attachment 6)**
- Pursuant to the Ordinance, which will be introduced on December 18, 2018 and continued for adoption on January 8, 2019, the Board of Supervisors levies the special taxes in the CFD beginning in FY 2019-2020. **(See Attachment 7)**

The County's Special Tax Consultant, Goodwin Consulting Group, prepared Rate and Method of Apportionment (RMA) for the special taxes for CFD No. 2018-2. The RMAs will subject the properties within the CFD to the Special Taxes specified in the RMA and pursuant to SARDA. At full build out the CFD No. 2018-2 has a total budget of \$7,006,747. The special tax revenues are in addition to any share of, 1% property tax revenues generated in PVSP from new development that may also be used to fund County services. The maximum annual Services Special Tax rate proposed for CFD No. 2018-2 varies between \$77.97 for an affordable High Density Residential ("HDR") unit to \$584.76 for a Low Density Residential ("LDR") unit. Non-residential properties special tax rate is \$0.31 per square foot. On July 1st of each fiscal year the Maximum Services Special Tax will increase by 4%. The CFD No. 2018-2 RMA does contain an option to tax undeveloped property for sheriff, fire and emergency services and road maintenance / landscaping if it is determined that there are insufficient revenues generated from the varying land use types to support service costs. For CFD No. 2018-2 the undeveloped tax is \$2,773 per acre, which also increases by 4% per year.

Authorized List of Services

The authorized list of services for the County Services CFD No. 2018-2 includes all direct and incidental costs related to providing public services and maintenance, operation, repair, or replacement of public infrastructure and facilities needed to serve the PVSP area including:

- sheriff protection services;
- fire protection and suppression services;
- ambulance and paramedic services;
- maintenance of roads and roadways, with services to include, but not be limited to, regularly scheduled street sweeping, repair of public streets, striping of streets, operation and maintenance of traffic signals and street lights, and repair and repainting of sound walls and other appurtenances;
- storm protection services, including, but not limited to, the operation and maintenance, repair, and replacement of storm drainage systems;
- maintenance, repair, and replacement of landscaping in public areas and in the public right of way along public streets and trails, including, but not limited to, irrigation, tree trimming, mowing, hardscape and related equipment maintenance, and vegetation maintenance and control; and
- any other public services authorized to be funded under Section 53313 of the California Government Code that are not already funded by another CFD that includes all or a portion of the property within CFD No. 2018-2.

ENVIRONMENTAL CLEARANCE

On July 16, 2007, the Board of Supervisors certified the Final EIR for the PVSP and took action to approve the PVSP and related entitlement approvals. As part of the Final EIR certification, the Board approved Findings of Fact and adopted a Mitigation Monitoring and Reporting Program and a Statement of Overriding Considerations. Feasible Mitigation Measures were identified and applied to the Placer Vineyards Specific Plan project and were incorporated into the approved Mitigation Monitoring and Reporting Program (Addendum to the Final EIR and Revised Mitigation Monitoring and Reporting Program September 2012). All applicable mitigation measures will be applied to future small lot tentative maps and backbone infrastructure approvals, which will entitle specific construction activities.

On January 6, 2015, the Board of Supervisors adopted a resolution approving an Addendum to the PVSP certified Final EIR. The Addendum analyzed the effects of modifications to the specific plan to reduce park acreage consistent with the Placer County General Plan minimum park acreage requirements; to reduce the acreage of linear and passive open space consistent with the Placer County General Plan open space acreage requirements; and to revise land use designations on adjacent parcels to residential and commercial land use with no change to the number of dwelling units or commercial square foot allocations. Additionally, the Addendum evaluated the effects of changes to the size and mix of capital facilities and modifications to the financing plan that would change the financing mechanisms for capital facilities, parks and open space. Pursuant to CEQA Section 21166 and State CEQA Guidelines 15162, 15163, 15164, and 15168, the Addendum determined that the amendments to the PVSP and the modifications to funding of capital facilities would not result in new or more severe impacts than those analyzed in the previously certified Final EIR.

On October 8, 2016, the Board adopted a resolution approving an Addendum to the PVSP certified Final EIR. The Addendum analyzed the effects of a modification to the specific plan to remove Mitigation Measure 4.1-6, which required implementation of minimum setbacks from overhead high voltage utility corridors and easements (100 feet for 115kV lines and 150 feet for 230 kV lines). The analysis in the Addendum determined that although the application of the mitigation measure would further reduce impacts related to land use compatibility application of the mitigation measure was not necessary to reduce impacts to land use conflicts with the existing utility corridors that pass through the plan area. Furthermore, the analysis determined that the application of this mitigation measure was not necessary to reduce potential health effects associated with exposure to electromagnetic frequencies (EMFs) because there is no conclusive evidence that exposure to EMF's is actually a health risk. Pursuant to CEQA Section 21166 and State CEQA Guidelines Sections 15162, 15163, 15164, and 15168 the Addendum determined that this change to the Mitigation Monitoring and Reporting Program would not result in new or more severe impacts than those analyzed in the previously certified Final EIR.

Public Hearing Notices

A public hearing is required as part of the formation process of a Community Facilities District. Notice of the hearing was mailed to the landowners within CFD No. 2018-2 and CFD No. 2018-3 on December 3, 2018 and published in the Sacramento Bee on December 8, 2018. A copy of

the required CFD Public Hearing Report for CFD No. 2018-2 was available in the County Clerk's office since December 2, 2018, is also on file with the Clerk of the Board.

Copies of the public hearing notices are included as **Attachment 3**.

FISCAL IMPACT

The CFD No. 2018-2 and 2018-3 formation and expenses are solely the responsibility of CFD No. 2018-2 and 2018-3. There may be times when service demand outweighs revenues generated from the CFD to fund said services. Interim conditions where demand is greater than services provided may arise until funding is available to augment service budgets. An undeveloped property tax is available to augment service budgets for critical services, if necessary. Future annexations may require different CFD Special Tax rates and separate RMAs if service costs or mandates increase from what has been projected today to establish the special tax levies.

Attachments:

1. CFD Boundary Map – County Services
2. CFD Boundary Map – Parks, Open Space and Landscaping
3. Public Hearing Notices

Community Facilities District 2018-2:

4. Resolution to of Formation of Community Facilities District
5. Resolution Calling a Special Election
6. Resolution Declaring Results of Special Election and Directing Recording of Notice of Special Tax Lien
7. Ordinance Levying a Special Taxes Within County of Placer Community Facilities District No. 2018-2 (Placer Vineyard Special Plan)

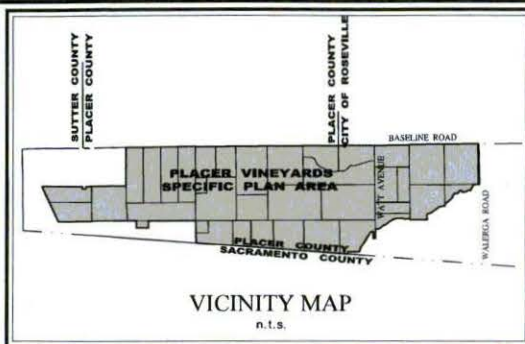
On File With the Clerk of the Board:

1. CFD Report 2018-2
2. Rate Method and Apportionment of Tax for CFD No. 2018-2

PROPOSED BOUNDARIES
AND FUTURE ANNEXATION AREA OF
COUNTY OF PLACER
COMMUNITY FACILITIES DISTRICT NO. 2018-2
(PLACER VINEYARDS - COUNTY SERVICES)

COUNTY OF PLACER • STATE OF CALIFORNIA

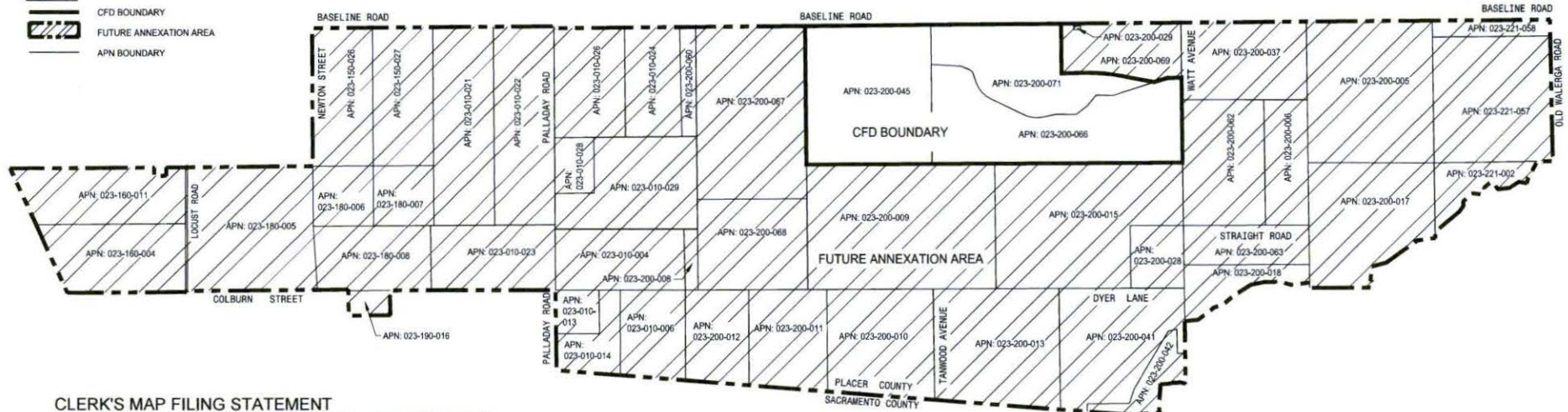
OCTOBER 2018



APN'S			
CFD BOUNDARY	FUTURE ANNEXATION AREA		
023-200-045	023-200-005	023-200-012	023-010-022
023-200-066	023-221-057	023-200-013	023-010-023
023-200-071	223-221-058	023-200-009	023-150-026
	023-200-006	023-200-011	023-150-027
	023-200-017	023-200-067	023-180-005
	023-200-037	023-200-068	023-180-006
	023-200-069	023-010-024	023-180-007
	023-200-042	023-200-060	023-180-008
	023-200-062	023-010-026	023-200-029
	023-200-063	023-010-004	023-190-016
	023-200-015	023-010-029	023-010-028
	023-200-028	023-200-008	023-160-011
	023-200-018	023-010-006	023-160-004
	023-200-041	023-010-014	023-010-013
	023-200-010	023-010-021	023-221-002

LEGEND

- CFD BOUNDARY
FUTURE ANNEXATION AREA
APN BOUNDARY



CLERK'S MAP FILING STATEMENT

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER
THIS _____ DAY OF _____, 2018.

CLERK

CLERK'S MAP CERTIFICATE

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES AND THE FUTURE ANNEXATION AREA OF COUNTY OF PLACER COMMUNITY FACILITIES DISTRICT NO. 2018-2 (PLACER VINEYARDS - COUNTY SERVICES), COUNTY OF PLACER, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER, AT A MEETING THEREOF, HELD ON THE _____ DAY OF _____, 2018, BY ITS RESOLUTION NO. _____

CLERK

NOTE:

REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF PLACER FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREON.

RECORDER'S STATEMENT

FILED THIS _____ DAY OF _____, 2018, 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.

FEE _____ RYAN RONCO
FILE NO. _____ PLACER COUNTY RECORDER

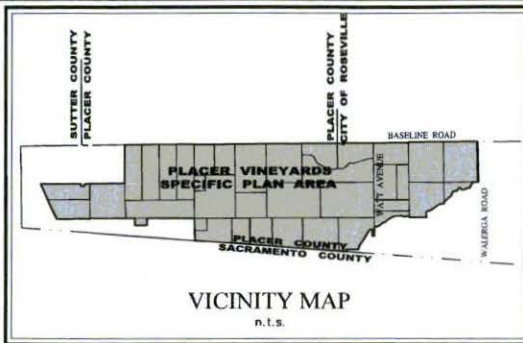
DEPUTY



0 700 1400 2000
SCALE: 1" = 1400'

MACKEY & SOMPS
ENGINEERS PLANNERS SURVEYORS
1552 Eureka Road, Suite 100, Roseville, CA 95661 (916) 773-1189

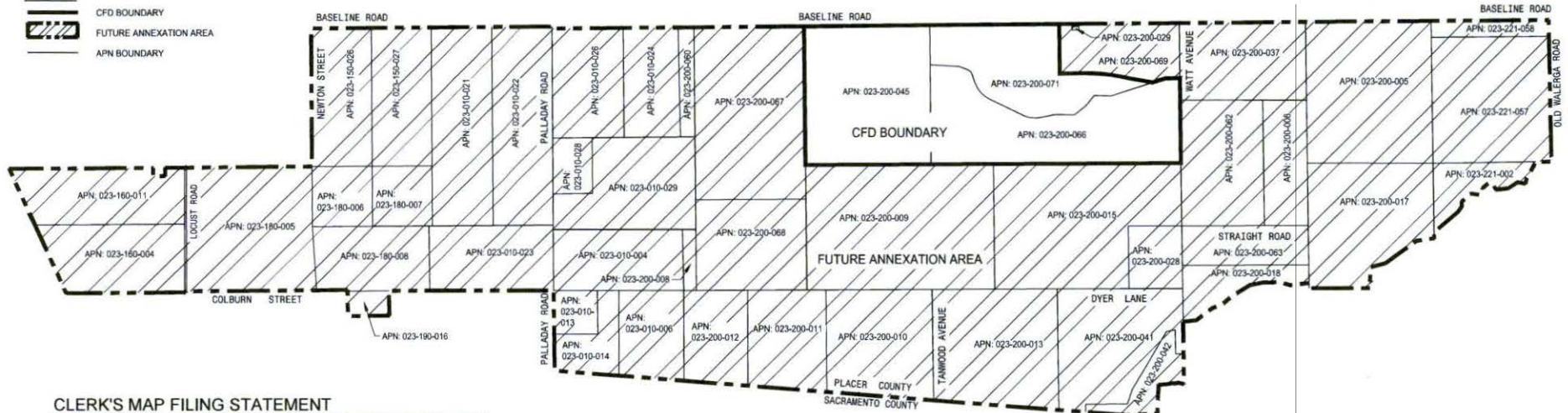
PROPOSED BOUNDARIES
AND FUTURE ANNEXATION AREA OF
COUNTY OF PLACER
COMMUNITY FACILITIES DISTRICT NO. 2018-3
(PLACER VINEYARDS -
PARKS, OPEN SPACE, AND LANDSCAPING)
COUNTY OF PLACER • STATE OF CALIFORNIA
OCTOBER 2018



APN'S			
CFD BOUNDARY	FUTURE ANNEXATION AREA		
023-200-045	023-200-005	023-200-012	023-010-022
023-200-066	023-221-057	023-200-013	023-010-023
023-200-071	223-221-058	023-200-009	023-150-026
	023-200-006	023-200-011	023-150-027
	023-200-017	023-200-067	023-180-005
	023-200-037	023-200-068	023-180-006
	023-200-069	023-010-024	023-180-007
	023-200-042	023-200-060	023-180-008
	023-200-062	023-010-026	023-200-029
	023-200-063	023-010-004	023-190-016
	023-200-015	023-010-029	023-010-028
	023-200-028	023-200-008	023-160-011
	023-200-018	023-010-006	023-160-004
	023-200-041	023-010-014	023-010-013
	023-200-010	023-010-021	023-221-002

LEGEND

- CFD BOUNDARY
FUTURE ANNEXATION AREA
APN BOUNDARY



CLERK'S MAP FILING STATEMENT

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER
THIS _____ DAY OF _____, 2018.

CLERK

CLERK'S MAP CERTIFICATE

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES AND THE FUTURE ANNEXATION AREA OF COUNTY OF PLACER COMMUNITY FACILITIES DISTRICT NO. 2018-3 (PLACER VINEYARDS - PARKS, OPEN SPACE, AND LANDSCAPING), COUNTY OF PLACER, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER, AT A MEETING THEREOF, HELD ON THE _____ DAY OF _____, 2018, BY ITS RESOLUTION NO. _____.

CLERK

NOTE:

REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF PLACER FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREON.

RECORDER'S STATEMENT

FILED THIS _____ DAY OF _____, 2018, 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.

FEE _____ RYAN RONCO
FILE NO. _____ PLACER COUNTY RECORDER

DEPUTY



0 700 1400 2000
SCALE: 1"=1400'

Mackay & Somp
ENGINEERS PLANNERS SURVEYORS
1552 Eureka Road, Suite 100, Roseville, CA 95661 (916) 773-1188

NOTICE OF PUBLIC HEARING

PLACER COUNTY BOARD OF SUPERVISORS

WHERE: The Grounds, 800 All America City Boulevard,
Roseville, CA 95678.

WHEN: December 18, 2018; 9:10 a.m.

SUBJECT: PLACER VINEYARDS SPECIFIC PLAN, PUBLIC HEARING TO ADOPT
RESOLUTION OF FORMATION TO ESTABLISH (1) A COMMUNITY FACILITIES
DISTRICT ENTITLED COUNTY OF PLACER COMMUNITY FACILITIES
DISTRICT NO. 2018-3 (PLACER VINEYARDS – Parks, Open Space, and
Landscaping), (2) AND A FUTURE ANNEXATION AREA
SUPERVISORIAL DISTRICT NO. ONE (DURAN)

On November 6, 2018, pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), the Board of Supervisors (the "Board") of the County of Placer, (the "County"), State of California adopted a resolution of intention (the "Resolution of Intention") to establish (i) "County of Placer Community Facilities District No. 2018-3 (Placer Vineyards – Parks, Open Space, and Landscaping)" (the "CFD"), and (ii) a future annexation area for the CFD (the "Future Annexation Area"). Under the Act and the Resolution of Intention, the Board of Supervisors gives notice as follows:

1. The text of the Resolution of Intention, with Exhibits A, B, C and D thereto, as adopted by the Board of Supervisors, is on file with the Clerk of the Board and reference made thereto for the particular provisions thereof. The text of the Resolution of Intention is summarized as follows:
 - a. Under the Act, this Board is undertaking proceedings for the establishment of the CFD, and the Future Annexation Area, the boundaries of which are shown on a map on file with the County.
 - b. The purpose of the CFD is to provide for the financing of certain public services (the "Services") as more fully described in the Resolution of Intention and Exhibit B thereto.
 - c. The method of financing the Services is through the imposition and levy of a special tax (the "Special Tax") to be apportioned on the properties in the CFD under the rate and method of apportionment described in the Resolution of Intention and Exhibit C thereto.
 - d. The Resolution of Intention directed the preparation of a CFD Report that shows the Services and the estimates cost of the Services. The CFD Report will be made a permanent part of the record of the public hearing specified below. Reference is made to the CFD Report as filed with the Clerk.
 - e. Property within the Future Annexation Area will be annexed to the CFD, and a special tax will be levied on such property, only with the unanimous approval (each, a "Unanimous Approval") of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed, without additional hearings or

elections, except an action by the Board of Supervisors accepting the Unanimous Approval based on a finding that (i) the owner or owners of such parcel or parcels has submitted an individual permit under Section 404 of the Clean Water Act for the parcel or parcels to be annexed and (ii) the annexation of the parcel or parcels will provide funding for the Services at the level required by the development agreement governing development of the parcel or parcels.

- f. As set forth below, the Board of Supervisors will hold a public hearing on the establishment of the CFD and the Future Annexation Area, the Services and the Special Tax.
2. The public hearing will be held on Tuesday, December 18, 2018 at 9:10 a.m., or as soon as possible thereafter, at The Grounds, 800 All America City Boulevard, Roseville, California.
3. At the hearing, the testimony of all interested persons or taxpayers, including all persons owning property, for or against the establishment of the CFD, the Special Tax to be levied, the extent of the CFD and the specified Services, will be heard. Any person interested may file a protest in writing as provided in Section 53323 of the Act. Any protests pertaining to the regularity or sufficiency of the proceedings shall be in writing and shall clearly set forth the irregularities and defects to which objection is made. All written protests must be filed with the Clerk of the Board of Supervisors on or before the time fixed for the hearing.

If 50% or more of the registered voters, or six registered voters, whichever is more, residing in the territory proposed to be included in the CFD, or the owners of one-half or more of the area of land in the territory proposed to be included in the CFD and not exempt from the Special Tax to be levied in the CFD, file a written protest against the establishment of the CFD and the protests are not withdrawn to reduce the value of the protests to less than a majority, the Board of Supervisors shall take no further action to create the CFD or levy the Special Tax for a period of one year from the date of decision of the Board of Supervisors, and if the majority protests of the registered voters or landowners are only against the furnishing of a type of Service within the CFD, or against levying a specified part of the Special Tax in the CFD, those types of Services or the specified part of the Special Tax to be levied in the CFD will be eliminated from the proceedings to form the CFD.

In addition, at the hearing, the testimony of all interested persons for and against the establishment of the Future Annexation Area or the levying of special taxes within any portion of the Future Annexation Area annexed in the future to the CFD will be heard. If 50% or more of the registered voters, or 6 registered voters, whichever is more, residing within the proposed territory of the CFD, or if 50% or more of the registered voters, or 6 registered voters, whichever is more, residing in the territory proposed to be included in the Future Annexation Area, or the owners of 50% or more of the area of land in the territory proposed to be included in the CFD or in the Future Annexation Area, file written protests against the establishment of the Future Annexation Area and the protests are not withdrawn to reduce the value of the protest to less than a majority, the Board of Supervisors shall take no further action to create the Future Annexation Area for a period of one year from the date of decision of the Board of Supervisors.

4. If there is no majority protest, the Board of Supervisors may submit the levy of the Special Tax for voter approval at a special election. The Special Tax requires the approval of 2/3rds of the votes cast at a special election by the property owner voters, with each owner

having one vote for each acre or portion thereof such owner owns that is not exempt from the Special Tax.

5. Administrative remedies must be exhausted prior to an action being initiated in a court of law. If the proposed action is challenged in court, one may be limited to those issues raised at the public hearing described in this notice or in written correspondence delivered prior to the public hearing.
6. All letters, written materials, studies or reports can be delivered in advance to the Clerk of the Board, 175 Fulweiler Avenue, Room 101, Auburn, CA 95603 or presented during the hearing. Written protests will be accepted by the Clerk in advance of and during the hearing.
7. All pertinent information and documents, including documents identified in this notice, related to the proposed County of Placer Community Facilities District No 2018-3 (Placer Vineyards – Parks, Open Space and Landscaping) are on file with the Clerk of the Board, 175 Fulweiler Avenue, Room 101, Auburn, CA 95603. Further information on this item can be obtained by calling the County Executive Office, 530-889-4030 or 800-488-4308.

BOARD OF SUPERVISORS

Clerk of the Board, Megan Wood

By: Senior Board Clerk, Gina Fleming

NOTICE OF PUBLIC HEARING

PLACER COUNTY BOARD OF SUPERVISORS

WHERE: The Grounds, 800 All America City Boulevard,
Roseville, CA 95678.

WHEN: December 18, 2018; 9:10 a.m.

SUBJECT: PLACER VINEYARDS SPECIFIC PLAN, PUBLIC HEARING TO ADOPT
RESOLUTION OF FORMATION TO ESTABLISH (1) A COMMUNITY FACILITIES
DISTRICT ENTITLED COUNTY OF PLACER COMMUNITY FACILITIES
DISTRICT NO. 2018-2 (PLACER VINEYARDS – COUNTY SERVICES), (2) AND A
FUTURE ANNEXATION AREA
SUPERVISORIAL DISTRICT NO. ONE (DURAN)

On November 6, 2018, pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), the Board of Supervisors (the "Board") of the County of Placer, (the "County"), State of California adopted a resolution of intention (the "Resolution of Intention") to establish (i) "County of Placer Community Facilities District No. 2018-2 (Placer Vineyards – County Services)" (the "CFD"), and (ii) a future annexation area for the CFD (the "Future Annexation Area"). Under the Act and the Resolution of Intention, the Board of Supervisors gives notice as follows:

1. The text of the Resolution of Intention, with Exhibits A, B, C and D thereto, as adopted by the Board of Supervisors, is on file with the Clerk of the Board and reference made thereto for the particular provisions thereof. The text of the Resolution of Intention is summarized as follows:
 - a. Under the Act, this Board is undertaking proceedings for the establishment of the CFD, and the Future Annexation Area, the boundaries of which are shown on a map on file with the County Recorder's Office.
 - b. The purpose of the CFD is to provide for the financing of certain public services (the "Services") as more fully described in the Resolution of Intention and Exhibit B thereto.
 - c. The method of financing the Services is through the imposition and levy of a special tax (the "Special Tax") to be apportioned on the properties in the CFD under the rate and method of apportionment described in the Resolution of Intention and Exhibit C thereto.
 - d. The Resolution of Intention directed the preparation of a CFD Report that shows the Services and the estimates cost of the Services. The CFD Report will be made a permanent part of the record of the public hearing specified below. Reference is made to the CFD Report as filed with the Clerk.
 - e. Property within the Future Annexation Area will be annexed to the CFD, and a special tax will be levied on such property, only with the unanimous approval (each, a "Unanimous Approval") of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed, without additional hearings or elections.

- f. As set forth below, the Board of Supervisors will hold a public hearing on the establishment of the CFD and the Future Annexation Area, the Services and the Special Tax.
2. The public hearing will be held on Tuesday, December 18, 2018 at 9:10 a.m., or as soon as possible thereafter, at The Grounds, 800 All America City Boulevard, Roseville, California.
3. At the hearing, the testimony of all interested persons or taxpayers, including all persons owning property, for or against the establishment of the CFD, the Special Tax to be levied, the extent of the CFD and the specified Services, will be heard. Any person interested may file a protest in writing as provided in Section 53323 of the Act. Any protests pertaining to the regularity or sufficiency of the proceedings shall be in writing and shall clearly set forth the irregularities and defects to which objection is made. All written protests must be filed with the Clerk of the Board of Supervisors on or before the time fixed for the hearing.

If 50% or more of the registered voters, or six registered voters, whichever is more, residing in the territory proposed to be included in the CFD, or the owners of one-half or more of the area of land in the territory proposed to be included in the CFD and not exempt from the Special Tax to be levied in the CFD, file a written protest against the establishment of the CFD and the protests are not withdrawn to reduce the value of the protests to less than a majority, the Board of Supervisors shall take no further action to create the CFD or levy the Special Tax for a period of one year from the date of decision of the Board of Supervisors, and if the majority protests of the registered voters or landowners are only against the furnishing of a type of Service within the CFD, or against levying a specified part of the Special Tax in the CFD, those types of Services or the specified part of the Special Tax to be levied in the CFD will be eliminated from the proceedings to form the CFD.

In addition, at the hearing, the testimony of all interested persons for and against the establishment of the Future Annexation Area or the levying of special taxes within any portion of the Future Annexation Area annexed in the future to the CFD will be heard. If 50% or more of the registered voters, or 6 registered voters, whichever is more, residing within the proposed territory of the CFD, or if 50% or more of the registered voters, or 6 registered voters, whichever is more, residing in the territory proposed to be included in the Future Annexation Area, or the owners of 50% or more of the area of land in the territory proposed to be included in the CFD or in the Future Annexation Area, file written protests against the establishment of the Future Annexation Area and the protests are not withdrawn to reduce the value of the protest to less than a majority, the Board of Supervisors shall take no further action to create the Future Annexation Area for a period of one year from the date of decision of the Board of Supervisors.

4. If there is no majority protest, the Board of Supervisors may submit the levy of the Special Tax for voter approval at a special election. The Special Tax requires the approval of 2/3rds of the votes cast at a special election by the property owner voters, with each owner having one vote for each acre or portion thereof such owner owns that is not exempt from the Special Tax.
 5. Administrative remedies must be exhausted prior to an action being initiated in a court of law. If the proposed action is challenged in court, one may be limited to those issues raised at the public hearing described in this notice or in written correspondence delivered prior to the public hearing.

6. All letters, written materials, studies or reports can be delivered in advance to the Clerk of the Board, 175 Fulweiler Avenue, Room 101, Auburn, CA 95603 or presented during the hearing. Written protests will be accepted by the Clerk in advance of and during the hearing.
7. All pertinent information and documents, including documents identified in this notice, related to the proposed County of Placer Community Facilities District No 2018-2 (Placer Vineyards – County Services) are on file with the Clerk of the Board, 175 Fulweiler Avenue, Room 101, Auburn, CA 95603. Further information on this item can be obtained by calling the County Executive Office, 530-889-4030 or 800-488-4308.

BOARD OF SUPERVISORS

Clerk of the Board, Megan Wood

By: Senior Board Clerk, Gina Fleming

Before the Board of Supervisors County of Placer, State of California

In the matter of:

Resolution of Formation of Community
Facilities District (Placer Vineyards –
County Services)

Resolution No. _____

The following Resolution was duly passed by the Board of Supervisors of the County of Placer
at a regular meeting held _____, by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chair, Board of Supervisors

Attest:

Clerk of said Board

WHEREAS, on November 6, 2018, pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"), the Board of Supervisors (the "Board of Supervisors") of the County of Placer (the "County"), State of California adopted a resolution of intention (the "Resolution of Intention") to establish (i) "County of Placer Community Facilities District No. 2018-2 (Placer Vineyards – County Services)" (the "CFD"), and (ii) "County of Placer Community Facilities District No. 2018-2 (Placer Vineyards – County Services) (Future Annexation Area)" (the "Future Annexation Area");

WHEREAS, the Resolution of Intention, incorporating a map of the proposed boundaries of the CFD and the Future Annexation Area and stating the services to be provided (as set forth in the list attached hereto as Exhibit A), the cost of providing such services, and the rate and method of apportionment of the special tax to be levied within the CFD to pay the cost of the services, is on file with the Clerk of the Board and the provisions thereof are incorporated herein by this reference as if fully set forth herein;

WHEREAS, on this date, the Board of Supervisors held a noticed public hearing as required by the Act and the Resolution of Intention relative to the proposed formation of the CFD and the Future Annexation Area;

WHEREAS, at the hearing all interested persons desiring to be heard on all matters pertaining to the formation of the CFD and the Future Annexation Area, the services to be provided therein and the levy of said special tax were heard and a full and fair hearing was held;

WHEREAS, at the hearing evidence was presented to the Board of Supervisors on said matters before it, including a report caused to be prepared by the Director of Public Works and Facilities (the "Report") as to the services to be provided through the CFD and the costs thereof, a copy of which is on file with the Clerk of the Board, and the Board of Supervisors at the conclusion of said hearing is fully advised on those matters;

WHEREAS, written protests with respect to the formation of the CFD, the furnishing of specified types of services and the rate and method of apportionment of the special taxes have not been filed with the Clerk of the Board by fifty percent (50%) or more of the registered voters residing within the territory of the CFD or property owners of one-half (1/2) or more of the area of land within the CFD and not exempt from the proposed special tax;

WHEREAS, written protests have not been filed with the Clerk of the Board against the proposed annexation of the Future Annexation Area to the CFD by (i) 50% or more of the registered voters, or six registered voters, whichever is more, residing in the proposed boundaries of the CFD, or (ii) 50% or more of the registered voters, or six registered voters, whichever is more, residing in the Future Annexation Area, (iii) owners of one-half or more of the area of land in the proposed CFD or (iv) owners of one-half or more of the area of land in the Future Annexation Area.

NOW THEREFORE BE IT RESOLVED BY THE PLACER COUNTY BOARD OF SUPERVISORS AS FOLLOWS:

1. Recitals Correct. The foregoing recitals are true and correct.
2. No Majority Protest. The proposed CFD, the proposed Future Annexation Area and the proposed special tax to be levied within the CFD has not been precluded by majority protest pursuant to Section 53324 or Section 53339.6 of the Act.
3. Prior Proceedings Valid. All prior proceedings taken by the Board of Supervisors in connection with the establishment of the CFD and the Future Annexation Area and the levy of the special tax have been duly considered and are hereby found and determined to be valid and in conformity with the Act.

4. Name of CFD and Future Annexation Area. The community facilities district designated "County of Placer Community Facilities District No. 2018-2 (Placer Vineyards – County Services)" is hereby established pursuant to the Act.

The future annexation area designated "County of Placer Community Facilities District No. 2018-2 (Placer Vineyards – County Services) (Future Annexation Area)" is hereby established pursuant to the Act.

5. Boundaries of CFD. The boundaries of the CFD and the Future Annexation Area, as set forth in the map of the CFD and the Annexation Area heretofore recorded in the County of Placer Recorder's Office on November 20, 2018 in Book 3 of Maps of Assessment and Community Facilities Districts at Page 81, as Document No. 2018-0084604-00 are hereby approved, are incorporated herein by reference and shall be the boundaries of the CFD and the Future Annexation Area.

Parcels within the Future Annexation Area shall be annexed to the CFD only with the unanimous approval (each, a "Unanimous Approval") of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed, without any requirement for further public hearings or additional proceedings. The Board of Supervisors hereby determines that any property for which the owner or owners execute a Unanimous Approval shall be added to the CFD without any additional hearings and the Clerk of the Board shall record an amendment to the notice of special tax lien for the CFD pursuant to Section 3117.5 of the Streets & Highways Code.

6. Description of Services. The type of public services proposed to be financed by the CFD, and, when it has been annexed to the CFD, the Future Annexation Area, pursuant to the Act shall consist of those items shown in Exhibit A hereto and by this reference incorporated herein (the "Services"). The County intends to provide the Services on an equal basis in the original territory of the CFD and, when it has been annexed to the CFD, the Future Annexation Area.

7. Special Tax.

a. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax (the "Special Tax") sufficient to pay the costs thereof, secured by the recordation of a continuing lien against all non-exempt real property in the CFD, is intended to be levied annually within the CFD, and collected in the same manner as ordinary *ad valorem* property taxes or in such other manner as may be prescribed by the Board of Supervisors.

b. The proposed rate and method of apportionment of the Special Tax among the parcels of real property within the CFD (the "Rate and Method"), in sufficient detail to allow each landowner within the proposed CFD to estimate the maximum amount such owner will have to pay, are shown in Exhibit B attached hereto and hereby incorporated herein.

c. Territory in the Future Annexation Area will be annexed into the CFD and the Special Tax will be levied on such territory only with the Unanimous Approval of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed into the CFD. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a Special Tax sufficient to pay the costs thereof, secured by

the recordation of a continuing lien against all non-exempt real property in the Future Annexation Area, is intended to be levied annually within the Future Annexation Area, and collected in the same manner as ordinary *ad valorem* property taxes or in such other manner as may be prescribed by the Board of Supervisors. As required by Section 53339.3(d) of the Act, the Board hereby further determines that the Special Tax proposed to pay for Services to be supplied within the Future Annexation Area shall be equal to any Special Tax levied to pay for the same Services in the existing CFD, except that a higher or lower tax may be levied within the Future Annexation Area to the extent that the actual cost of providing the Services in the Future Annexation Area is higher or lower than the cost of providing those Services in the existing CFD. In so finding, the Board does not intend to limit its ability to levy a special tax within the Future Annexation Area to provide new or additional services beyond those supplied within the existing CFD.

8. Increased Demands. It is hereby found and determined that the Services are necessary to meet increased demands placed upon local agencies as the result of development occurring in the CFD and the Future Annexation Area.

9. Responsible Official. The Treasurer-Tax Collector of the County of Placer, 175 Fulweiler Avenue, Auburn, California 95603, (530) 889-4120, is the officer of the County who will be responsible for preparing annually a current roll of the Special Tax levy obligations by assessor's parcel number and who will be responsible for estimating future Special Tax levies pursuant to the Act.

10. Tax Lien. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code of California, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the CFD and this lien shall continue in force and effect until the Special Tax obligation is prepaid and permanently satisfied and the lien canceled in accordance with law or until collection of the Special Tax by the County ceases.

11. Appropriations Limit. In accordance with the Act, the annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the CFD is hereby preliminarily established at \$7,300,000, and said appropriations limit shall be submitted to the voters of CFD as hereafter provided. The proposition establishing said annual appropriations limit shall become effective if approved by the qualified electors voting thereon and shall be adjusted in accordance with the applicable provisions of the Act.

12. Election. Pursuant to the provisions of the Act, the proposition of the levy of the Special Tax and the proposition of the establishment of the appropriations limit specified above shall be submitted to the qualified electors of the CFD at an election. The time, place and conditions of the election shall be as specified by a separate resolution of the Board of Supervisors.

13. Effective Date. This resolution shall take effect upon its adoption.

14. Resolution of Formation. This Resolution shall be referred to as the Resolution of Formation related to the CFD.

* * * * *

EXHIBIT A

COUNTY OF PLACER Community Facilities District No. 2018-2 (Placer Vineyards – County Services)

The County of Placer Community Facilities District No. 2018-2 (Placer Vineyards – County Services) (the “CFD”) will provide revenues, in whole or in part, for the following services, which generally include the following:

I. Authorized Services

The services to be funded, in whole or in part, by the CFD include all direct and incidental costs related to providing public services as defined in Section 53313 of the California Government Code that are not already funded by another community facilities district that includes all or a portion of the property within the CFD, and maintenance, operation, repair, or replacement of public infrastructure and facilities needed to serve the property described in the Placer Vineyard Specific Plan. More specifically, the services may include, but not be limited to:

- (i) sheriff protection services;
- (ii) fire protection and suppression services;
- (iii) ambulance and paramedic services;
- (iv) maintenance of roads and roadways, with services to include, but not be limited to, regularly scheduled street sweeping, repair of public streets, striping of streets, operation and maintenance of traffic signals and street lights, repair and replacement of traffic/street signage, and repair and repainting of sound walls and other appurtenances;
- (v) storm protection services, including, but not limited to, the operation and maintenance, repair, and replacement of storm drainage systems, including but not limited to cross culverts and drainage outfall structures; and
- (vi) transit services, including, but not limited to, the operation and maintenance, repair, and replacement of transit facilities.

The CFD may fund any of the following related to the services described in the preceding paragraph:

- (i) obtaining, constructing, furnishing, operating, maintaining, repairing, and replacing equipment, apparatus, or facilities related to providing the services and/or equipment, apparatus, facilities, or fixtures in areas to be maintained;
- (ii) paying the salaries and benefits, or consultant fees, of personnel necessary or convenient to provide the services;
- (iii) payment of insurance costs and other related expenses; and

(iv) the funding of reserves for repairs and replacements and for the future provision of services.

The services to be financed by the CFD are in addition to those provided in the territory of the CFD before the date of formation of the CFD and will not supplant services already available within that territory when the CFD is created.

Unless otherwise expressly permitted by the Mello-Roos Community Facilities Act of 1982, the real or tangible property operated and maintained must have a useful life of 5 years or longer.

II. Administrative and Incidental Expenses

In addition, the CFD shall fund the direct and indirect expenses incurred by the County of Placer ("County") in carrying out its duties with respect to the CFD including, but not limited to:

- (i) the levy and collection of the special taxes;
- (ii) the fees and expenses of attorneys;
- (iii) any fees related to the collection of special taxes;
- (iv) an allocable share of the salaries and benefits of any County staff, or consultant fees, directly related thereto and a proportionate amount of the County's general administrative overhead related thereto;
- (v) any amounts paid by the County from its general fund with respect to the CFD or the services authorized to be financed by the CFD;
- (vi) expenses incurred by the County in undertaking action to foreclose on properties for which the payment of special taxes is delinquent;
- (vii) administrative fees of the County and the bond trustee or fiscal agent related to the CFD and the bonds issued by or for the CFD;
- (viii) costs related to the formation of the CFD;
- (ix) reimbursement of costs related to the formation of the CFD advanced by County, the landowner(s) in the CFD or any party related to any of the foregoing, as well as reimbursement of any costs advanced by the County, the landowner(s) in the CFD or any party related to any of the foregoing, for facilities, fees or other purposes or costs of the CFD; and
- (viii) all other costs and expenses of the County in any way related to the CFD.

EXHIBIT B

COUNTY OF PLACER COMMUNITY FACILITIES DISTRICT NO. 2018-2 (PLACER VINEYARDS – COUNTY SERVICES)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax applicable to each Assessor's Parcel in the County of Placer Community Facilities District No. 2018-2 (Placer Vineyards – County Services) shall be levied and collected according to the tax liability determined by the County or its designee, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in the CFD, unless exempted by law or by the provisions of Section F below, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to the CFD.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

“Accessory Unit” means a second residential unit of limited size (e.g., granny cottage, second unit) that shares a Parcel with a single-family detached unit.

“Acre” or **“Acreage”** means the land area of an 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 parcel map recorded at the County Recorder's Office.

“Act” means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, (commencing with Section 53311), Division 2 of Title 5 of the California Government Code.

“Administrative Expenses” means any or all of the following: expenses of the County in carrying out its duties with respect to the CFD, including, but not limited to, the levy and collection of the Special Tax, the fees and expenses of its legal counsel, costs related to annexing property into the CFD, charges levied by the County in connection with the levy and collection of Special Taxes, costs related to property owner inquiries regarding the Special Tax, costs associated with appeals or requests for interpretation associated with the Special Tax and this RMA, costs associated with foreclosure and collection of delinquent Special Taxes and all other costs and expenses of the County in any way related to the establishment or administration of the CFD.

“Administrator” means the person or firm designated by the County to administer the Special Taxes according to this RMA.

“Affordable Housing Unit” means a Residential Unit within a building on a Parcel of Residential Property for which a deed restriction has been recorded on title of the property that limits the rental rate or sales price or otherwise restricts the affordability of the Residential Unit

or income of its occupants. It is incumbent upon the builder, developer, or property owner to make the Administrator aware of such deed restriction.

“Airspace Parcel” means a parcel with an assigned Assessor’s Parcel number that constitutes vertical space of an underlying land parcel.

“Assessor’s Parcel” or **“Parcel”** means a lot or parcel, including an Airspace Parcel, shown on an Assessor’s Parcel Map with an assigned Assessor’s Parcel number.

“Assessor’s Parcel Map” means an official map of the County Assessor designating Parcels by Assessor’s Parcel number.

“Authorized Services” means the public services authorized to be financed, in whole or in part, by the CFD as set forth in the documents adopted by the Board at CFD Formation, as may be amended from time to time.

“Board” means the Board of Supervisors of the County.

“Buildable Lot” means an individual lot within a Final Map for which a Building Permit may be issued without further subdivision of such lot.

“Building Permit” means a single permit or set of permits required to construct a residential, non-residential, or mixed-use structure. If a permit is issued for a foundation, parking, landscaping or other related facility or amenity, but a building permit has not yet been issued for the structure served by these facilities or amenities, such permit shall not be considered a “Building Permit” for purposes of application of the Special Tax herein.

“CFD” means the County of Placer Community Facilities District No. 2018-2 (Placer Vineyards – County Services).

“CFD Formation” means the date on which the Resolution of Formation to form the CFD was adopted by the Board.

“CMU” means a Residential Land Use Designation for a Parcel that includes or will include both Residential Units and Non-Residential Property, as determined by the Administrator.

“County” means the County of Placer.

“Developed Property” means, in any Fiscal Year, all Parcels of Taxable Property, excluding Taxable Owners Association Property, for which a Building Permit was issued prior to June 30 of the preceding Fiscal Year.

“Development Class” means, individually, Developed Property, Undeveloped Property, and Taxable Owners Association Property.

“Final Map” means a final map, or portion thereof, approved by the County pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq*) that creates Buildable

Lots. The term “Final Map” shall not include any large lot subdivision map, Assessor’s Parcel Map, or subdivision map or portion thereof that does not create Buildable Lots, including Assessor’s Parcels that are designated as remainder parcels.

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

“**Ground Floor Retail Square Footage**” means any ground level retail uses within a multi-story building that includes residential, office, or other uses in addition to the ground floor retail uses, as reflected on the Building Permit and as determined in the sole discretion of the Administrator and the County.

“**HDR**” means a high density Residential Land Use Designation for a Parcel of Residential Property.

“**Large Lot Map**” means a subdivision map recorded at the County Recorder’s Office that subdivides property in the CFD into large Parcels, most of which will be subject to future subdivision.

“**LDR**” means a low density Residential Land Use Designation for a Parcel of Residential Property.

“**Market Rate Unit**” means a Residential Unit that is not an Affordable Housing Unit.

“**Maximum Special Tax**” means the greatest amount of Special Tax that can be levied on a Parcel in any Fiscal Year, as set forth in Section C below.

“**MDR**” means a medium density Residential Land Use Designation for a Parcel of Residential Property.

“**Non-Residential Property**” means, in any Fiscal Year, all Parcels of Developed Property within the CFD that are not Residential Property, Owners Association Property, or Public Property. For a Parcel with a CMU Residential Land Use Designation, if all of the non-residential square footage in the building(s) is Ground Floor Retail Square Footage, then only the Residential Units within the building(s) shall be subject to the Special Tax levy. If there are non-residential uses that do not qualify as Ground Floor Retail Square Footage, then the Acreage to be taxed as Non-Residential Property shall be calculated by dividing the net leasable or net saleable square footage of non-residential uses on the Parcel that are not within Ground Floor Retail Square Footage (as determined by the Administrator) by the aggregate net saleable and net leasable square footage in the building(s) built or expected to be built on the Parcel (as determined by the Administrator), then multiplying the quotient by the Acreage of the underlying land Parcel for purposes of calculating the Maximum Special Tax and levying the Special Tax in any Fiscal Year.

“**Owners Association**” means a homeowners association or property owners association that provides services to, and collects assessments, fees, dues, or charges from, property within the CFD.

“Owners Association Property” means any property within the boundaries of the CFD that is owned in fee or by easement by the Owners Association, not including any such property that is located directly under a residential structure.

“Proportionately” means, for each Development Class, that the ratio of the actual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Parcels assigned to the Development Class.

“Public Property” means any property within the boundaries of the CFD that is owned by the federal government, State of California, County, or other local governments or public agencies.

“Residential Land Use Designation” means, for Residential Property, the LDR, MDR, HDR, or CMU designation set forth on a Tentative Map, Final Map, or any other map or plan that indicates the anticipated residential density for a Parcel. If there is any doubt as to the Residential Land Use Designation for a Parcel, or if the actual designations used are different than LDR, MDR, HDR, or CMU, the Administrator shall coordinate with the County Community Development Resource Agency (or, if such agency is renamed or reorganized, to the new department or entity) to determine the appropriate Residential Land Use Designation.

“Residential Property” means any Parcel of Developed Property for which a Building Permit was issued for construction of one or more Residential Units. Notwithstanding the foregoing, for buildings on Parcels with a Residential Land Use Designation of CMU (or any other mixed-use designation), the Residential Units within the building shall be categorized as Residential Property, and the Acreage of Non-Residential Property for purposes of this RMA shall be determined as set forth in the definition of Non-Residential Property.

“Residential Unit” means an individual single-family detached unit, or an individual residential unit within a duplex, triplex, fourplex, townhome, condominium, or apartment structure. An Accessory Unit that shares a Parcel with a single-family detached unit shall not be considered a separate Residential Unit for purposes of this RMA.

“RMA” means this Rate and Method of Apportionment of Special Tax.

“Special Tax” means a special tax levied in any Fiscal Year to pay for Authorized Services.

“Special Tax Requirement” means the amount of revenue needed in any Fiscal Year to pay: (i) the combined costs of sheriff and fire protection services, road maintenance, and median landscape maintenance; (ii) Administrative Expenses; and (iii) amounts needed to cure delinquencies in the payment of Special Taxes which have occurred in the prior Fiscal Year. In any Fiscal Year, the Special Tax Requirement shall be reduced by surplus amounts available (as determined by the County) from the levy of the Special Tax in prior Fiscal Years, including revenues from collection of delinquent Special Taxes and associated penalties and interest.

“Square Foot” means one square foot increment of the building square footage reflected on the original Building Permit issued for construction of a building.

“Taxable Owners Association Property” means, in any Fiscal Year, any Parcel of Owners Association Property that satisfies both of the following conditions: (i) the Parcel was not anticipated to be Owners Association Property based on the approved Tentative Map for the area, as determined by the Administrator, and (ii) when the Parcel became Owners Association Property, the total amount of Owners Association Property within the CFD was increased beyond what was anticipated in the approved Tentative Maps for property in the CFD, as determined by the Administrator.

“Taxable Property” means all of the Parcels within the boundaries of the CFD that are not exempt from the Special Tax pursuant to law or Section F below.

“Tentative Map” means a map that is: (i) made for the purpose of showing the design of a proposed subdivision, including the individual Buildable Lots that are expected within the subdivision, as well as the conditions pertaining thereto, (ii) not based on a detailed survey of the property within the map, and (iii) not recorded at the County Recorder’s Office to create legal lots.

“Undeveloped Property” means, in any Fiscal Year, all Parcels of Taxable Property that are not Developed Property or Taxable Owners Association Property and have any of the following in place: (i) an approved Tentative Map, (ii) approval for recordation of a Large Lot Map or Final Map, and/or (iii) signed improvement plans and/or grading permits for development of multi-family residential or non-residential land uses.

B. DATA FOR ADMINISTRATION OF THE SPECIAL TAX

Each Fiscal Year, the Administrator shall: (i) determine the current Assessor’s Parcel numbers for all Parcels of Taxable Property within the CFD, (ii) categorize each Parcel of Taxable Property as Developed Property, Undeveloped Property, or Taxable Owners Association Property, (ii) for Developed Property, categorize each Parcel as Residential Property or Non-Residential Property, (iii) for Residential Property, identify the Residential Land Use Designation for each Parcel and determine the number of Affordable Housing Units and/or Market Rate Units on each Parcel, and (iv) determine the Special Tax Requirement for the Fiscal Year.

In any Fiscal Year, if it is determined that: (i) a parcel map for property in the CFD was recorded after January 1 of the prior Fiscal Year (or any other date after which the County Assessor will not incorporate the newly-created Parcels into the then current tax roll), (ii) because of the date the parcel map was recorded, the Assessor does not yet recognize the new Parcels created by the parcel map, and (iii) one or more of the newly-created Parcels has not yet had a Building Permit issued, the Administrator shall calculate the Special Tax for the property affected by recordation of the parcel map by determining the Special Taxes that apply to Parcels for which a Building Permit has been issued, then applying the sum of the individual Special Taxes to the Parcel that was subdivided by recordation of the parcel map.

C. MAXIMUM SPECIAL TAX

1. *Developed Property*

In any Fiscal Year, the Maximum Special Tax for a Parcel of Developed Property shall be determined by reference to Table 1 below.

**Table 1
Maximum Special Tax for Developed Property**

Special Tax Category	Maximum Special Tax (in Fiscal Year 2018-19 \$)*
Residential Property, Market Rate Unit with an LDR Residential Land Use Designation	\$584.76 per Residential Unit
Residential Property, Affordable Housing Unit with an LDR Residential Land Use Designation	\$584.76 per Residential Unit
Residential Property, Market Rate Unit with an MDR Residential Land Use Designation	\$540.20 per Residential Unit
Residential Property, Affordable Housing Unit with an MDR Residential Land Use Designation	\$270.10 per Residential Unit
Residential Property, Market Rate Unit with an HDR Residential Land Use Designation	\$155.93 per Residential Unit
Residential Property, Affordable Housing Unit with an HDR Residential Land Use Designation	\$77.97 per Residential Unit
Residential Property, Market Rate Unit with a CMU Residential Land Use Designation	\$155.93 per Residential Unit
Residential Property, Affordable Housing Unit with a CMU Residential Land Use Designation	\$77.97 per Residential Unit
Non-Residential Property	\$0.31 per Square Foot

* On July 1, 2019 and on each July 1 thereafter, all dollar amounts shown in Table 1 above shall be increased by 4% of the amount in effect in the prior Fiscal Year.

2. *Undeveloped Property and Taxable Owners Association Property*

The Maximum Special Tax for Undeveloped Property and Taxable Owners Association Property in Fiscal Year 2018-19 is \$2,773 per Acre. On July 1, 2019 and each July thereafter, the Maximum Special Tax on Undeveloped Property and Taxable Owners Association Property shall be increased by an amount equal to 4.0% of the amount in effect in the prior Fiscal Year.

D. METHOD OF LEVY OF THE SPECIAL TAX

Each Fiscal Year, the Administrator shall determine the Special Tax Requirement and levy the Special Tax as follows:

- Step 1:** The Maximum Special Tax shall be levied on all Parcels of Developed Property.
- Step 2:** If additional revenue is needed after Step 1 to meet the Special Tax Requirement, the Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property up to 100% of the Maximum Special Tax for Undeveloped Property for such Fiscal Year.
- Step 3:** If additional revenue is needed after Step 2 to meet the Special Tax Requirement, the Special Tax shall be levied Proportionately on each Parcel of Taxable Owners Association Property up to 100% of the Maximum Special Tax for Taxable Owners Association Property for such Fiscal Year.

E. MANNER OF COLLECTION OF SPECIAL TAX

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that the County may directly bill, collect at a different time or in a different manner, and/or collect delinquent Special Taxes through foreclosure or other available methods. The Special Tax may be levied and collected for as long as the County provides Authorized Services.

F. EXEMPTIONS

No Special Tax shall be levied on: (i) Parcels of Public Property, (ii) Parcels of Owners Association Property except Taxable Owners Association Property, (iii) Parcels owned by a public utility for an unmanned facility, (iv) Ground Floor Retail Square Footage, or (v) Parcels subject to an easement that precludes any use on the Parcel other than that permitted by the easement.

G. INTERPRETATION OF SPECIAL TAX FORMULA

The County reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning the Special Tax. In addition, the interpretation and application of any section of this document shall be left to the County's discretion. Interpretations may be made by the County by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this RMA.

Before the Board of Supervisors County of Placer, State of California

In the matter of:

Resolution Calling a Special Election (Placer
Vineyards – County Services)

Resolution No. _____

The following Resolution was duly passed by the Board of Supervisors of the County of Placer
at a regular meeting held _____, by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chair, Board of Supervisors

Attest:

Clerk of said Board

WHEREAS, pursuant to the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"), this Board of Supervisors has adopted on the date hereof a resolution (the "Resolution of Formation"), establishing (i) "County of Placer Community Facilities District No. 2018-2 (Placer Vineyards – County Services)" (the "CFD"), and (ii) a future annexation area for the CFD (the

"Future Annexation Area"), defining the public services (the "Services") to be financed by the CFD, authorizing the levy of a special tax on property within the CFD and preliminarily establishing an appropriations limit for the CFD; and

WHEREAS, pursuant to the provisions of the Resolution of Formation, the propositions of the levy of the special tax and the establishment of the appropriations limit shall be submitted to the qualified electors of the CFD as required by the provisions of the Act;

NOW THEREFORE BE IT RESOLVED BY THE PLACER COUNTY BOARD OF SUPERVISORS AS FOLLOWS:

1. Issues Submitted. Pursuant to Sections 53326, 53351 and 53325.7 of the Act, the issues of the levy of the special tax and the establishment of the appropriations limit shall be submitted to the qualified electors (as defined below) of the CFD at an election called therefor as provided below.

2. Qualified Electors. This Board hereby finds that fewer than 12 persons have been registered to vote within the territory of the CFD for each of the 90 days preceding the close of the public hearings heretofore conducted and concluded by this Board for the purposes of these proceedings. Accordingly, and pursuant to Section 53326 of the Act, this Board finds that, for these proceedings, the qualified electors are the landowners within the CFD and that the vote shall be by such landowners or their authorized representatives, each having one vote for each acre or portion thereof such landowner owns in the CFD not exempt from the special tax as of the close of the public hearings.

3. Conduct of Election. This Board hereby calls a special election in the CFD to consider the measures described in section 1 above, which election shall be held on December 18, 2018, and the results thereof canvassed at the meeting of this Board on December 18, 2018. The Clerk of the Board is hereby designated as the official to conduct the election and to receive all ballots until 9:10 a.m. on the election date. It is hereby acknowledged that the Clerk of the Board has on file the Resolution of Formation, a certified map of the boundaries of the CFD, and a sufficient description to allow the Clerk of the Board to determine the electors of the CFD. Pursuant to Section 53327 of the Act, the election shall be conducted by messenger or mail-delivered ballot pursuant to Section 4000 of the California Elections Code, except that Sections 53326 and 53327 of the Act shall govern for purposes of determining the date of election.

4. Ballot. As authorized by Section 53353.5 of the Act, the two propositions described in section 1 above shall be combined into a single ballot measure for the CFD, the form of which is attached hereto as Exhibit "A" and by this reference incorporated herein and the form of ballot is hereby approved. The Clerk of the Board is hereby authorized and directed to cause a ballot, in substantially the form of Exhibit "A," to be delivered to each of the qualified electors of the CFD. Each ballot shall indicate the number of votes to be voted by the respective landowner to which the ballot pertains. Each ballot shall be accompanied by all supplies and written instructions necessary for the use and return of the ballot. The envelope to be used to return the ballot shall be enclosed with the ballot, have the return postage prepaid, and contain the following: (a) the name and address of the landowner, (b) a declaration, under penalty of perjury, stating that the voter is the owner of record or authorized representative of the landowner entitled to vote and is the person whose name appears on the envelope, (c) the printed name, signature and address of the voter, (d) the date of signing and place of execution of the declaration pursuant to clause (b) above, and (e) a notice that the envelope contains an official ballot and is to be opened only by the canvassing board of the election.

5. Waivers. This Board hereby further finds that the provisions of Section 53326 of the Act requiring a minimum of 90 days following the adoption of the Resolution of Formation to elapse before the special election are for the protection of the qualified electors of the CFD. There is on file with the Clerk of the Board a written waiver executed by all of the qualified electors of the CFD allowing for a shortening of the time for the special election to expedite the process of formation of the CFD and waiving any requirement for notice, analysis and arguments in connection with the election. Accordingly, this Board finds and determines that the qualified electors have been fully apprised of and have agreed to the shortened time for the election and waiver of analysis and arguments, and have thereby been fully protected in these proceedings. This Board also finds and determines that the Clerk of the Board has concurred in the shortened time for the election. Analysis and arguments with respect to the ballot measures are hereby waived, as provided in Section 53327 of the Act.

6. Accountability.

Under Section 50075.1 of the Government Code, the following accountability provisions shall apply to the special taxes: (a) the provision of the Services and the incidental costs thereof, all as defined in the Resolution of Formation, shall constitute the specific single purpose; (b) the proceeds shall be applied only to the specific purposes identified in (a) above; (c) there shall be created special account(s) or funds(s) into which the proceeds shall be deposited; and (d) there shall be caused to be prepared an annual audit and report of the CFD if required by Section 50075.3 of the Government Code.

7. Effective Date. This Resolution shall take effect upon its adoption.

* * * * *

EXHIBIT A

COUNTY OF PLACER
Community Facilities District No. 2018-2
(Placer Vineyards – County Services)

OFFICIAL BALLOT
SPECIAL TAX ELECTION

This ballot is for a special, landowner election. You must return this ballot in the enclosed postage paid envelope to the office of the Clerk of the Board of Supervisors of the County of Placer no later than the hour of 9:10 a.m. on December 18, 2018, either by mail or in person. The Clerk of the Board's office is located at 175 Fulweiler Avenue, Auburn, California 95603.

To vote, mark a cross (X) on the voting line after the word "YES" or after the word "NO". All marks otherwise made are forbidden. All distinguishing marks are forbidden and make the ballot void.

If you wrongly mark, tear, or deface this ballot, return it to the Clerk of the Board of Supervisors of the County of Placer and obtain another.

Shall the following measure be adopted: (i) authorizing the County of Placer (the "County") to levy a special tax solely on lands of the County of Placer Community Facilities District No. 2018-2 (Placer Vineyards – County Services) ("CFD"), which special tax is anticipated to raise \$1,158,560 in fiscal year 2019-20 (with annual escalation thereafter) and is anticipated to be levied on a perpetual basis commencing in the City's fiscal year 2019-20, in accordance with the rate and method contained in the resolution of formation related to the CFD ("Formation Resolution"), commencing in the County's fiscal year 2019-20, to pay for the public services specified in the Formation Resolution and to pay the costs of the County in administering the CFD and (ii) establishing the annual appropriations limit of the CFD in the amount of \$7,300,00?

YES: _____

NO: _____

By execution in the space provided below, you also indicate your waiver of (i) the time limit pertaining to the conduct of the election, (ii) any requirement for analysis and arguments with respect to the ballot measure, and (iii) any irregularity in the proceedings that may be claimed as a result of the application of such waivers.

Number of Votes: _____

Property Owner:

By: _____

Before the Board of Supervisors County of Placer, State of California

In the matter of:

Resolution Declaring Results of Special Election
And Directing Recording of Notice of Special
Tax Lien (Placer Vineyards – County Services)

Resolution No. _____

The following Resolution was duly passed by the Board of Supervisors of the County of Placer
at a regular meeting held _____ by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chair, Board of Supervisors

Attest:

Clerk of said Board

WHEREAS, pursuant to the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"), this Board of Supervisors (the "Board of Supervisors") of the County of Placer (the "County"), State of California has adopted a resolution (the "Resolution of Formation") (i) ordering the formation of (A) "County of Placer Community Facilities District No. 2018-2 (Placer Vineyards – County Services)" (the "CFD") and (B) a future annexation area for the CFD, (ii)

preliminarily establishing an appropriations limit for the CFD and (iii) authorizing the levy of a special tax on property within the CFD; and

WHEREAS, under the provisions of the Resolution of Formation pursuant to a resolution calling a special election in the CFD (the "Election Resolution") adopted by this Board of Supervisors, the propositions of the levy of the special tax and the establishment of the appropriations limit were submitted to the qualified electors of the CFD as required by the provisions of the Act.

WHEREAS, pursuant to the terms of the Election Resolution, which are by this reference incorporated herein, the special election has been held in the CFD and the Clerk of the Board of Supervisors has on file a Canvass and Statement of Results of Election, (the "Canvass") a copy of which is attached hereto as Exhibit A; and

WHEREAS, this Board of Supervisors has reviewed the Canvass, finds it appropriate and wishes to complete its proceedings for the CFD.

NOW THEREFORE BE IT RESOLVED BY THE PLACER COUNTY BOARD OF SUPERVISORS AS FOLLOWS:

1. Recitals. The foregoing recitals are all true and correct.
2. Issues Presented. The issues presented at the special election were the levy of a special tax within the CFD and the establishment of an appropriations limit for the CFD of \$7,300,000, all pursuant to the Resolution of Formation.
3. Canvass and Issues Approved. The Board hereby approves the Canvass and finds that it shall be a permanent part of the record of its proceedings for the CFD. Pursuant to the Canvass, the issues presented at the special election were approved by the qualified electors of the CFD by more than two-thirds (2/3) of the votes cast at the special election.
4. Proceedings Approved. Pursuant to the voter approval, the CFD is hereby declared to be fully formed with the authority to levy the special taxes and to have the established appropriations limit, all as heretofore provided in these proceedings and in the Act. It is hereby found that all prior proceedings and actions taken by this Board of Supervisors with respect to the CFD and the Future Annexation Area were valid and in conformity with the Act.
5. Notice of Tax Lien. The Clerk of the Board of Supervisors is hereby directed to complete, execute and cause to be recorded in the office of the County Recorder of the County of Placer a notice of special tax lien for the CFD in the form required by the Act, such recording to occur no later than fifteen (15) days following adoption by the Board of this resolution.
6. Effective Date. This Resolution shall take effect upon its adoption.

* * * * *

CANVASS AND STATEMENT OF RESULT OF ELECTION

COUNTY OF PLACER
Community Facilities District No. 2018-2
(Placer Vineyards – County Services)

I hereby certify that on December 18, 2018, I canvassed the returns of the election held on December 18, 2018 in the County of Placer Community Facilities District No. 2018-2 (Placer Vineyards – County Services) and the total number of ballots cast in said District and the total number of votes cast for and against the measure are as follows and the totals as shown for and against the measure are full, true and correct:

	Qualified Landowner <u>Votes</u>	<u>Votes Cast</u>	<u>YES</u>	<u>NO</u>
County of Placer Community Facilities District No. 2018-2 (Placer Vineyards – County Services), Special Tax Election, December 18, 2018		_____	_____	_____

Shall the following measure be adopted: (i) authorizing the County of Placer (the "County") to levy a special tax solely on lands of the County of Placer Community Facilities District No. 2018-2 (Placer Vineyards – County Services) ("CFD"), which special tax is anticipated to raise \$1,158,560 in fiscal year 2019-20 (with annual escalation thereafter) and is anticipated to be levied on a perpetual basis commencing in the City's fiscal year 2019-20, in accordance with the rate and method contained in the resolution of formation related to the CFD ("Formation Resolution"), commencing in the County's fiscal year 2019-20, to pay for the public services specified in the Formation Resolution and to pay the costs of the County in administering the CFD and (ii) establishing the annual appropriations limit of the CFD in the amount of \$7,300,000?

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND this 18th day of December 2018.

By: _____
Clerk of the Board

Before the Board of Supervisors County of Placer, State of California

In the matter of:

Ordinance Levying a Special Taxes
Within County of Placer Community
Facilities District No. 2018-2
(Placer Vineyards – County Services)

Resolution No. _____

Introduced: _____

The following Ordinance was duly passed by the Board of Supervisors of the County of Placer
at a regular meeting held _____, 2018 by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chair, Board of Supervisors

Attest:

Clerk of said Board

WHEREAS, pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, sections 53311, *et. seq.*, of the California Government Code (the "Act"), on November 6, 2018, this Board of Supervisors (the "Board of Supervisors") of the County of Placer (the "County"), adopted its Resolution No. 2018-195 (the "Resolution of Intention"), stating its intention to establish "County of Placer Community Facilities District No. 2018-2 (Placer Vineyards – County

Services)" (the "CFD") and a future annexation area for the CFD (the "Future Annexation Area") to provide revenues for certain public services identified in the Resolution of Intention;

WHEREAS, notice was published and a public hearing was held as required by the Act relative to the intention of this Board of Supervisors to form the CFD and the Future Annexation Area and to levy a special tax (the "Special Tax") within the boundaries of the CFD according to the rate and method of apportionment of Special Tax described in the Resolution of Intention for the purpose of providing for certain public services described in the Resolution of Intention;

WHEREAS, at said hearing all persons desiring to be heard on all matters pertaining to the formation of the CFD and the Future Annexation Area and the levy of said the Special Tax were heard, substantial evidence was presented and considered by this Board of Supervisors and a full and fair hearing was held;

WHEREAS, subsequent to the hearing, this Board of Supervisors adopted its Resolution No. ____ (the "Resolution of Formation") and its Resolution No. ____ (the "Resolution Calling Special Election"), which resolutions defined the public services to be financed by the CFD (the "Services"), established the CFD and the Future Annexation Area, found that the Special Tax had not been precluded by a majority vote, and called an election within the CFD on the propositions of levying the Special Tax and establishing an appropriations limit for the CFD; and

WHEREAS, on December 18, 2018 a special election was held within the CFD at which the eligible landowner-electors approved such propositions by the two-thirds vote required by the Act, which approval has been confirmed by resolution of this Board of Supervisors.

THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER, STATE OF CALIFORNIA,
DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. By the passage of this Ordinance, this Board of Supervisors hereby authorizes and levies the Special Tax within the CFD and on any parcels in the Future Annexation Area that are annexed into the CFD pursuant to the Act at the rate and in accordance with the formula (the "CFD Rate and Method") set forth in the Resolution of Formation, which Resolution of Formation is by this reference incorporated herein. The Special Tax is hereby levied commencing in fiscal year 2019-20 and in each fiscal year thereafter for the period provided in the CFD Rate and Method, as contemplated by the Resolution of Formation, and all costs of administering the CFD.

Section 2. The Treasurer-Tax Collector (or designee) of the County is hereby authorized and directed each fiscal year to determine the specific Special Tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the CFD, in the manner and as provided in the Resolution of Formation.

Section 3. Except as provided in the CFD Rate and Method, properties or entities of the State, federal or local governments shall be exempt from any levy of the Special Tax. In no event shall the Special Tax be levied on any parcel within the CFD (including any parcels in the Future Annexation Area that are annexed into the CFD) in excess of the maximum Special Tax specified in the Resolution of Formation.

Section 4. All of the collections of the Special Tax shall be used as provided for in the Act and in the Resolution of Formation including, but not limited to the payment of the costs of the

Services, the payment of the costs of the County in administering the CFD and the costs of collecting and administering the Special Tax.

Section 5. The Special Tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes; provided, however, that this Board of Supervisors may provide for other appropriate methods of collection by resolutions of this Board of Supervisors. In addition, to the extent permitted by law, the provisions of Section 53356.1 of the Act shall apply to delinquent Special Tax payments. The Treasurer-Tax Collector (or designee) of the County is hereby authorized and directed to provide all necessary information to the auditor/tax collector of the County of Placer in order to effect proper billing and collection of the Special Tax, so that the Special Tax shall be included on the secured property tax roll of the County of Placer for fiscal year 2019-20 and for each fiscal year thereafter specified in the CFD Rate and Method until no longer required to pay for the Services and other authorized purposes or until otherwise terminated by the County.

Section 6. If for any reason any portion of this Ordinance is found to be invalid, or if the Special Tax is found inapplicable to any particular parcel within the CFD, by a court of competent jurisdiction, the balance of this Ordinance and the application of the Special Tax to the remaining parcels within CFD (including any parcels in the Future Annexation Area that are annexed into the CFD) shall not be affected.

Section 7. The Chair of the Board shall sign this Ordinance and the Clerk of the Board shall cause the same to be published within fifteen (15) days after its passage at least once in a newspaper of general circulation published and circulated in the County.

Section 8. This Ordinance shall take effect 30 days from the date of final passage.
