

RESOLUTION NO. 2022-

RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF ROCKLIN OF INTENTION TO ANNEX
TERRITORY TO ROCKLIN COMMUNITY FACILITIES
DISTRICT NO. 5 (ANNEXATION NO. 71)
AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN
(Croftwood 2, APN 045-053-015-000)

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Rocklin as follows:

Section 1. The City Council finds that there exists in the City of Rocklin a district known as Rocklin Community Facilities District No. 5 (the "CFD") formed and established pursuant to Chapter 2.5 of Part 1 of Division 2 of Title 5 of the California Government Code (Mello-Roos Community Facilities Act of 1982, Government Code section 53311 et seq. (the "Act")).

Section 2. The City Council further finds that the public convenience and necessity require that certain territory be added to the CFD.

Section 3. The territory included in the existing CFD is as shown on the amended maps thereof filed in Book 3 of Maps of Community Facilities Districts to which maps reference is hereby made. The territory proposed to be annexed to the CFD is as shown on the Annexation Map No. 71 to the CFD on file with the City Clerk, the boundaries of which territory are hereby preliminarily approved and to which map reference is hereby made for further particulars. The City Clerk is hereby directed to cause to be recorded in the office of the Placer County Recorder the Annexation Map No. 71 to the CFD, showing the territory to be annexed, within fifteen days of the date of adopting of this resolution. Said territory is commonly known as Croftwood 2.

Section 4. The public services authorized for the existing CFD are operation and maintenance of publicly owned parks, parkways, landscaping and street/parkway lighting. The services to be provided in the territory proposed to be annexed to the CFD are operation and maintenance of publicly owned parks, parkways, landscaping and street/parkway lighting as described in section 3 of Resolution No. 96-255 adopted by the Council on October 8, 1996, ("Resolution of Formation"), together with drainage and waterway maintenance, open spaces and park trail maintenance, roadway maintenance, maintenance of signalized intersections and safety lighting, roadway landscaping and associated signage and infrastructure. It is presently intended that the public services shall be shared without preference or priority by the existing territory in the CFD and the territory proposed to be annexed to the CFD, while the additional services described above shall be provided without preference or priority within the territory proposed to be annexed to the CFD as described herein and to other territory annexed to the CFD in the future, as and to the extent described in any proceedings related thereto.

Section 5. Except where funds are otherwise available, a special tax sufficient to pay for all such services will be annually levied and collected in the same manner as ordinary ad valorem property taxes within the territory proposed to be annexed to the CFD as set forth in the attached Exhibit A, Rate and Method of Apportionment of Special Tax, incorporated herein by reference. The special tax shall be levied pursuant to the applicable ordinances previously adopted by the Council for the CFD.

Section 6. No alteration in the special tax rate authorized to be levied in the existing CFD shall be made as a result of the proposed annexation.

Section 7. A public hearing on the matter of the proposed annexation to Rocklin Community Facilities District No. 5, and for consideration and final determination of whether the public interest, convenience and necessity require the annexation of territory to the CFD and the levy of special taxes therein, shall be held on October 25, 2022, at 6:00 P.M. in the City of Rocklin Council Chambers, 3970 Rocklin Road, Rocklin, California.

Section 8. The City Clerk is hereby directed to give notice of the hearing in accordance with sections 53339.4, 53322 and 53322.4 of the Act by publication in the Placer Herald once at least seven (7) days prior to the hearing and by first-class mail to each registered voter and each landowner within the territory proposed to be annexed to the CFD at least 15 days before the hearing. The notice shall be substantially in the form specified in section 53339.4 of the Act.

PASSED AND ADOPTED this 13th day of September, 2022, by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

ABSTAIN: Councilmembers:

Bill Halldin, Mayor

ATTEST:

Hope Ithurburn, City Clerk

EXHIBIT A

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX
COMMUNITY FACILITIES DISTRICT NO. 5 - ANNEXATION NO. 71
(Croftwood 2)**

A. Purpose for the Special Tax.

The annual special tax shall be levied by the City on each parcel within the Rocklin Community Facilities District No. 5 – Annexation No. 71 (Croftwood 2) (the “CFD”) as shown on the Placer County Assessor's records, based on the apportionment procedure specified herein for the purpose of paying for authorized public services.

B. Determination of Parcels Subject to the Special Tax.

The basis for determining the parcels subject to the special tax will be the equalized property tax roll produced by the County Assessor of Placer County. The following parcels shall be exempt from the special tax:

1. All parcels which are designated to be owned or which are owned by federal, state, the City and local governments or any public agency at the time of the approval of the special tax and all parcels designated in whole as wetlands, and/or open space by the City.

Parcels originally designated for such public uses but which are redesignated or rezoned for residential, commercial, or industrial use in the future, shall become subject to the special tax. Any parcel zoned residential, commercial, or industrial which is rezoned to an excluded category, shall continue to be taxed at up to the maximum annual tax originally assigned to the parcel.

C. Definitions.

"Administration Expenses" means the cost associated with the administration of the Community Facilities District. Administration costs may include, but are not limited to the cost of tax collection, legal fees, legal notices, direct labor, indirect cost allocations, and contract services.

"Administrator" means the person or firm designated by the City to administer the special tax according to this rate and method of apportionment of special tax.

"Annual Special Tax Requirement" means the amount necessary each year to pay for the activities of the Facilities District No. 5, Annexation No. 71 (Croftwood 2).

"Annual Special Tax" means the amount of tax levied each year on each parcel.

"CFD" means Rocklin Community Facilities District No. 5.

"City" means the City of Rocklin.

"Commercial Lot" means any Final Lot which is not a Single-Family Lot or Multi-Family Lot.

"Council" means the City Council of the City of Rocklin.

"Equivalent Dwelling Unit (EDU)" is defined as follows:

Single Family Unit	1 EDU
Multi-family Unit	.63 EDU
Commercial Lot (all non-residential)	3 EDU/acre
Undeveloped Property	3 EDU/acre

"Final Lot" means any lot subdivided down to its ultimate size consistent with its zone as approved by the City pursuant to the Subdivision Map Act (California Government Code §66410, et seq.) and for which a building permit may be issued. For all lots exclusive of single family dwelling lots, the lots of a parcel will not become a "Final Lot" until at least one building permit has been applied for and issued for construction of a structure on that parcel.

"Fiscal Year" means July 1 to June 30 of any year.

"Maximum Annual Special Tax" means the maximum special tax that can be levied against a parcel in any year.

"Maximum Annual Tax for Final Lots" means \$581.44 per EDU, adjusted annually for inflation by a factor of 4%.

"Maximum Annual Tax for Undeveloped Property" means \$362.08 per acre, adjusted annually for inflation by a factor of 4%.

"Multi-Family Lot" means a Final Lot used or designated for use as multi-family housing units.

"Single-Family Lot" means any Final Lot used or designated for use as a single-family unit or duplex.

"Special Tax Requirement" means the amount necessary in any fiscal year to pay for the authorized services set forth in the Resolution of Intention, and to cure any delinquencies in the payment of special taxes levied in prior years or (based on delinquencies in the

payment of special taxes which have already taken place) are expected to occur in the fiscal year in which the tax will be collected.

"Undeveloped Property" means all property which is not a final lot.

D. Calculating the Maximum Annual Special Tax.

The Maximum Annual Special Tax for each Final Lot and Undeveloped Property shall be calculated as follows:

- Step 1 Identify all Final Lots in the CFD and determine if the Final Lot is a single family lot, a Multi-Family Lot or a Commercial Lot.
- Step 2
- a) For each Single Family Lot identified in Step 1, apply the Maximum Annual Tax for Final Lots.
 - b) For each Multi-Family Lot identified in Step 1, apply the Maximum Annual Tax for Final Lots, multiplied by .63, and multiplied again by the number of dwelling units approved or built on each multi-family lot.
 - c) For each Commercial Lot identified in Step 1, multiply the acreage within the Commercial Lot by 3, and multiply the result by the Maximum Annual Tax for Final Lots.
- Step 3 Identify all Undeveloped Property by acreage.
- Step 4 Apply the Maximum Annual Tax Rate for Undeveloped Property to each acre of undeveloped property identified in Step 3.

E Changes to the Maximum Annual Tax.

Beginning July 1, 2023 and each July 1, thereafter, the maximum annual tax shall be increased by 4%.

F. Apportionment and Levy of Special Tax.

Commencing with fiscal year 2022/23 and for each following fiscal year, the administrator shall determine the annual special tax requirement for the CFD by applying the following steps. Based on the administrator's determination, the special tax will be levied.

- Step 5 Identify the total Special Tax Requirement to be paid in the fiscal year for which the special tax is being calculated.

- Step 6 For each Final Lot, determine the number of EDUs for that lot by applying the appropriate land use factor shown in the table above.
- Step 7 Add all EDUs determined in Step 6.
- Step 8 Divide the total Special Tax Requirement by the total number of EDUs to determine the annual tax per EDU and multiply that amount times the number of EDUs in each Final Lot applying the appropriate land use factor.
- Step 9 If the amount calculated in Step 8 is less than or equal to the Maximum Annual Tax for Final Lots, then that amount shall be levied on all Final Lots. **If the amount calculated in Step 8 is more than the maximum annual tax, the maximum annual tax should be levied on all final lots.**
- If the total amount of tax available after taxing all Final Lots at the Maximum Annual Tax for Final Lots is less than the Special Tax Requirement, then that difference shall be collected by an assessment against the Undeveloped Property.
- Step 10 Subtract the total amount of tax available after taxing all Final Lots at the Maximum Annual Tax for Final Lots from the Special Tax Requirement.
- Step 11 Determine the total number of acres of Undeveloped Property.
- Step 12 Divide the remaining Special Tax Requirement from Step 10 by the total number of acres of Undeveloped Property to arrive at the annual tax per acre of Undeveloped Property and the levy that amount against each acre of Undeveloped Property, up to the Maximum Annual Tax for Undeveloped Property.

G. Manner of Collection.

The special taxes for the CFD shall be collected in the same manner and at the same time as ordinary ad valorem property taxes.

The following parcel, and any subsequent parcels stemming from the following parcels, are included with the Community Facilities District No. 5 – Annexation No. 71 APN 045-053-015.