

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

In the matter of:

A RESOLUTION DECLARING INTENTION TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT 2012-1 (SUNSET INDUSTRIAL AREA SERVICES), TO LEVY A SPECIAL TAX TO PAY FOR CERTAIN PUBLIC SERVICES AND TO CALL FOR A PUBLIC HEARING (ANNEXATION #12)

Resolution No.: 2021-096

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held on May 25, 2021, by the following vote:

Ayes: GORE, HOLMES, JONES, GUSTAFSON, WEYGANDT

Noes: NONE

Absent: NONE

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 (the "Act"), the Board of Supervisors of the County of Placer on November 6, 2012 adopted a Resolution of Formation (Resolution No. 2012-260) for Community Facilities District 2012-1 Sunset Industrial Area Services ("CFD 2012-1" or the "CFD"): (i) establishing CFD 2012-1, (ii) establishing a future annexation area for the CFD (the "Future Annexation Area"), (iii) defining the public services (the "Services") within the Sunset Industrial Area to be financed by the CFD, and (iv) authorizing the levy of a special tax on property within the CFD; and

WHEREAS, discretionary land development projects in the Sunset Area, the boundaries of which are shown in Exhibit A to Resolution No. 2012-260 (on file with the Clerk of the Board), were designated for future annexation to CFD 2012-1; and

WHEREAS, Assessor Parcel Number 017-303-008, owned by Deercreek Rocklin, LLC, is within the future annexation area of CFD 2012-1, and the County has determined, because of the proposed development of certain property within the County, to initiate proceedings for the annexation of such property to CFD 2012-1 in accordance with the Act.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER as follows:

1. **Establishment.** Annexation of APN 017-303-008 into CFD 2012-1 is proposed to be established under the terms of the Act.

2. **Name.** The name of the existing CFD for the proposed annexation is "Community Facilities District 2012-1 Sunset Industrial Area Services."

3. **Description of Territory Included in Existing CFD 2012-1.** The boundaries of the territory currently included in CFD 2012 are described in a map entitled "Boundaries of Community Facilities District No. 2012-1, Sunset Industrial Area Services, Placer County, California," approved by the Board in Resolution No. 2012-260 and recorded on December 17, 2013, in Book 3 of Community Facilities Districts at page 69.

4. **Description of Territory to be Annexed.** The territory to be annexed is described in a map entitled "Annexation #12 Community Facilities District No. 2012-1 Sunset Industrial Services, Placer County, California" which is on file with the County Clerk. The County Clerk is hereby authorized and directed to endorse the certificates set forth on the map and to record the map in accordance with the provisions of Section 3111 of the Streets and Highways Code of the State of California.

5. **Specification of the Type of Services Provided.** The services proposed to be provided in the territory proposed to be annexed to CFD 2012-1 are the same as those provided in the existing CFD 2012- and are described in Exhibit 1 attached hereto. The cost of providing Services includes "incidental expenses," which include costs associated with the creation of CFD 2012-1, determination of the amount of special taxes, collection or payment of special taxes, or costs otherwise incurred in order to carry out the authorized purposes of CFD 2012-1. The services authorized through Resolution 2012-260 to be financed by the CFD are in addition to those currently provided in the territory of the CFD 2012-1 and do not supplant services already available within that territory.

6. **Plan for Providing Services.** The services that are financed and provided from taxes collected in CFD 2012-1 will be used by occupants of the current CFD 2012-1 and occupants of the territory proposed to be annexed on the same basis.

7. **Specification of Special Taxes to be Levied:** Except where funds are otherwise available, a special tax sufficient to pay for all services to be provided in or for the territory to be annexed and secured by a continuing lien against all nonexempt real property in CFD 2012-1, will be annually levied within the territory proposed to be annexed to CFD 2012-1. The rate, method of apportionment, and manner of collection of such special tax are set forth in Exhibit 2 attached hereto (the "Special Tax"). For purposes of the Special Tax Formula, the territory proposed to be annexed to the CFD will be designated as Annexation No. 12.

8. **No Alteration of the Special Tax Levied in the Existing Community Facilities District.** The Board does not propose to alter the special tax rate levied within the existing CFD 2012-1 as a result of the proposed annexation.

9. **Public Hearing.** On **Tuesday, July 6, 2021 at 9:10 a.m.**, or as soon as possible thereafter, at the County Administrative Center, 175 Fulweiler Avenue, Auburn, California, the Board of Supervisors will conduct a public hearing on the annexation of territory to CFD 2012-1.

10. Notice of Hearing. The Board directs the County Clerk to publish a notice of the hearing, in substantially the form attached hereto as Exhibit 3, once at least seven days prior to the date fixed for the hearing, in a newspaper of general circulation published in the area of CFD 2012-1.

11. Effective Date. This Resolution shall take effect immediately upon its passage.

Exhibit 1 – List of Authorized Services

Exhibit 2 – Rate, Method of Apportionment of Special Taxes

Exhibit 3 – Notice of Public Hearing on Resolution of Intention to Annex Territory to an existing Community Facilities District

Exhibit 1 – List of Authorized Services

COUNTY OF PLACER COMMUNITY FACILITIES DISTRICT NO. 2012-1 (SUNSET INDUSTRIAL AREA SERVICES)

DESCRIPTION OF SERVICES TO BE FINANCED BY THE CFD

The County of Placer Community Facilities District No. 2012-1 (Sunset Industrial Area Services) (the "CFD") will provide revenues, in whole or in part, the following services, which benefit the parcels within the CFD, and which generally include the following:

I. Authorized Services

Fire protection and emergency medical services within the Sunset Industrial Area of Placer County.

Exhibit 2 – Rate, Method of Apportionment of Special Taxes

**COUNTY OF PLACER
COMMUNITY FACILITIES DISTRICT NO. 2012-1
(SUNSET INDUSTRIAL AREA 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. 2012-1 (Sunset Industrial Area Services) shall be levied and collected according to the tax liability determined by the County of Placer or its designee, through the application of this Rate and Method of Apportionment of Special Tax. All of the property in the CFD, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to the CFD unless otherwise provided for the annexed property.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

“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 the expenses of the County in carrying out its duties for the CFD, including, but not limited to, the levy and collection of the Special Tax, the fees and expenses of its counsel, costs related to annexing property into the CFD, 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 Tax according to the Rate and Method.

“Assessor's Parcel” or “Parcel” means a lot or parcel with an assigned County Assessor's Parcel number shown on a County Assessor's Parcel map.

“Authorized Services” means the public services authorized to be financed, in whole or in part, by the Special Taxes in the CFD.

“CFD” or “CFD No. 2012-1” means the County of Placer Community Facilities District No. 2012-1 (Sunset Industrial Area Services).

“County” means the County of Placer.

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

“Maximum Special Tax” means the greatest amount of Special Tax that can be levied in any Fiscal Year according to this Rate and Method.

“Public Property” means any Parcel of Taxable Property that is owned by or irrevocably offered for dedication to the federal government, State of California, County, or other local governments or public agencies.

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

“Special Tax” means any tax levied in any Fiscal Year pursuant to the Rate and Method to pay the Special Tax Requirement.

“Special Tax Requirement” means the amount of revenue needed in any Fiscal Year to pay for the following: (i) Authorized Services; (ii) Administrative Expenses; and (iii) amounts needed to cure any delinquencies in the payment of Special Taxes which have occurred or, based on delinquency rates in prior years, may be expected to occur in the Fiscal Year in which the Special Tax will be collected.

“Square Footage,” or **“Square Foot”** means the floor area square footage reflected on the original building permit issued for construction of a building and any square footage subsequently added to a building after issuance of a permit for expansion or renovation.

“Taxable Property” means, in any Fiscal Year, all Assessor’s Parcels: (i) which are not exempt from the Special Tax pursuant to law or Section E below, and (ii) for which a certificate of occupancy for new construction or expansion of a vertical structure was issued by the County prior to June 30 of the preceding Fiscal Year. In the absence of a certificate of occupancy, any Parcel that is not exempt from the Special Tax shall be classified as Taxable Property if a structure on the Parcel has been occupied prior to June 30 of the preceding Fiscal Year.

B. DATA FOR ANNUAL ADMINISTRATION

On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel number for all Parcels of Taxable Property in the CFD. The Administrator shall also determine the Acreage of each Parcel and the amount of Square Footage built on each Parcel and the Special Tax Requirement for the then current Fiscal Year.

In any Fiscal Year, if it is determined that (i) a parcel map for a portion of property in the CFD was recorded after the last date upon which the Assessor will incorporate the newly-created Parcels into the then current tax roll, and (ii) because of the date the parcel map was recorded, the Assessor does not yet recognize the new Parcels created by the parcel map, the Administrator shall calculate the Special Tax for the property affected by recordation of the parcel map by determining the Special Tax that applies separately to each Parcel of Taxable Property, then applying the sum of the individual Special Taxes to the original Parcel that was subdivided by recordation of the parcel map.

C. MAXIMUM SPECIAL TAX

The Maximum Special Tax for Fiscal Year 2012-13 for all Parcels of Taxable Property within CFD No. 2012-1 shall be the greater of (i) \$0.08 per Square Foot or (ii) \$757.00 per Acre. After a Parcel is classified as Taxable Property, if, in any future Fiscal Year, the amount of Square Footage on the Parcel is increased, the Administrator shall determine the Maximum Special Tax by applying the greater of (i) or (ii) based on the increased Square Footage.

On July 1, 2013, and on each July 1 thereafter, the Maximum Special Tax shall be escalated by the increase, if any, in the Local Consumer Price Index (CPI) for the San Francisco-Oakland-San Jose Area for All Urban Consumers. The CPI used shall be as determined by the Bureau of Labor Statistics from January to January beginning with the period from January 2012 to January 2013.

D. METHOD OF LEVY AND COLLECTION OF SPECIAL TAX

Each Fiscal Year, the Administrator shall determine the Special Tax Requirement for that Fiscal Year and the Special Tax shall be levied proportionately on each Parcel of Taxable Property up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year until the amount levied is equal to the Special Tax Requirement.

The Special Taxes 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 the Special Tax, may collect the Special Tax at a different time or in a different manner, and may collect delinquent Special Taxes through other available methods.

E. EXEMPTIONS

Notwithstanding any other provision of this Rate and Method, no Special Tax shall be levied on Parcels of Public Property for which a separate agreement or contract has been entered into with the County to pay the costs of Authorized Services.

F. INTERPRETATION

The County may interpret, clarify, and revise this Rate and Method to correct any inconsistency, vagueness, or ambiguity, by resolution and/or ordinance, that does not create a material adverse effect on the levy and collection of the Special Taxes.

Exhibit 3 – Notice of Public Hearing on Resolution of Intention to Annex Territory to an existing Community Facilities District

**NOTICE OF PUBLIC HEARING
PLACER COUNTY BOARD OF SUPERVISORS**

WHERE: Board of Supervisors' Chambers, 175 Fulweiler Avenue, Auburn, CA 95603

WHEN: July 6, 2021 – 9:10 AM or as soon thereafter as may be heard

SUBJECT: Public hearing to consider resolution of intention to annex territory to an existing Community Facilities District

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the County of Placer on May 25, 2021, adopted its Resolution _____, in which it declared its intention to annex territory to existing Community Facilities District 2012-1 (Sunset Industrial Area Services) (the "CFD"), and to levy a special tax to pay for certain public services, all pursuant to the provisions of the Mello Roos Community Facilities Act of 1982, Chapter 2.5, Part 1, Division 2, Title 5 of the California Government Code. The resolution describes the territory to be annexed, specifies the type of services to be financed, and describes the rate and method of apportionment of the proposed special tax. No change in the tax levied in the existing CFD is proposed. For further details, the resolution is available at the office of the County Clerk, 175 Fulweiler Avenue, Auburn, California.

NOTICE IS HEREBY FURTHER GIVEN that the Placer County Board of Supervisors has fixed July 6, 2021, at the hour of 9:10 a.m., or as soon thereafter as the matter may be heard, at the regular meeting place of the Board of Supervisors, 175 Fulweiler Avenue, Auburn, California, as the time and place when and where the Board of Supervisors will hold a public hearing to consider the annexation. At the hearing, the testimony of all interested persons for or against the annexation of the territory or the levying of the special taxes will be heard. The proposed voting procedure will include a written ballot process, submitted to registered voters within the annexation area.

Accommodations for disabled or non-English speaking residents will be made available upon advance request; please contact the Clerk of the Board at (530) 889-4020.

You may direct written comments to the Clerk of the Board of Supervisors, 175 Fulweiler Avenue, Auburn, CA 95603, or you may telephone the Clerk of the Board at (530) 889-4020. In addition, information is available for review by calling the Clerk of the Board between the hours of 8:00 a.m. and 5:00 p.m. on Monday through Friday.

Interested persons are invited to attend the hearing through the means provided on the meeting agenda, found at <https://www.placer.ca.gov/7055/2021>. All letters, written materials, studies or reports, in excess of one (1) page should be delivered to the Clerk of the Board, 175 Fulweiler Avenue, Auburn, CA 95603, at least 24 hours or (1) business working day prior to the beginning of the meeting.

The Community Development Resource Agency contact for this project, Michele Kingsbury, can be reached at (530) 745-3044 or mkingsbu@placer.ca.gov.

BOARD OF SUPERVISORS
Clerk of the Board, Megan Wood
Community Development Resource Agency Staff: Michele Kingsbury