



MEMORANDUM
COMMUNITY DEVELOPMENT RESOURCE AGENCY
COMMUNITY DEVELOPMENT SERVICES DIVISION
County of Placer

TO: Honorable Board of Supervisors **DATE:** August 31, 2021
FROM: Steve Pedretti, Community Development Resource Agency Director
BY: Michele Kingsbury, Principal Management Analyst
SUBJECT: Sunset Area Plan, Community Facilities District No. 2021-1 (Sunset Area Plan Phase 1 Transit Services)

ACTION REQUESTED

1. Adopt the ordinance introduced on August 10, 2021 levying special taxes for the Fiscal Year 2022-2023 and following fiscal years solely within and relating to the County of Placer CFD 2021-1 Sunset Area Plan Phase 1 Transit Services.

BACKGROUND

The ordinance was introduced on August 10, 2021, with the oral reading waived. No changes have been made to the ordinance since the introduction.

On May 25, 2021, the Board approved a boundary map, including territory to be annexed in the future into Community Facilities District (CFD) No. 2021-1 and declared the intention to form CFD No. 2021-1 by passage of Resolution No. 2021-107. The CFD No. 2021-1 boundary map was recorded on May 26, 2021 (document number 2021-0070500-00 in Book 4, page 25).

On August 10, 2021, the Board conducted a public hearing to establish Community Facilities District No. 2021-1 (Sunset Area Plan (SAP) Phase 1 Transit Services) and a future annexation area and held the landowner election. The results of the election were unanimously in favor of the levy of special taxes and the establishment of the appropriations limit.

ENVIRONMENTAL CLEARANCE

On December 10, 2019, the Placer County Board of Supervisors adopted a resolution certifying the SAP/Placer Ranch Specific Plan (PRSP) Final Environmental Impact Report (SCH #2016112012) and Errata prepared pursuant to the California Environmental Quality Act (CEQA) and adopted the Mitigation Monitoring Reporting Program supported by and incorporating by reference in its entirety the Findings of Fact and Statement of Overriding Considerations. The formation of a Transit CFD is also an administrative action for funding required pursuant to the mitigation measures of the SAP approval, and therefore is not a project pursuant to CEQA Guidelines sections 15061(b)(3) and 15378.

FISCAL IMPACT

A Deposit and Reimbursement Agreement with the County is on file with the Community Development Resource Agency which covers the cost of the legal services, financial advisor, and special tax consultant contracts. Therefore, there is no fiscal impact to the County for establishing the CFD. An on-going administrative component to cover the costs of administering the CFD is included within the formula that establishes the special taxes.

ATTACHMENT

Attachment A: Ordinance

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

In the matter of:

Ordinance Levying a Special Tax
Within County of Placer Community
Facilities District No. 2021-1
(Sunset Area Plan Phase I Transit 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 on _____, 2021 by the following vote:

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 May 25, 2021, this Board of Supervisors (the "Board of Supervisors") of the County of Placer (the "County"), adopted its Resolution No. 2021-107 (the "Resolution of Intention"), stating its intention to establish "County of Placer Community Facilities District No. 2021-1 (Sunset Area Plan Phase I Transit 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. 2021-276 (the "Resolution of Formation") and its Resolution No. 2021-277 (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 August 10, 2021, 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 2021-22 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 2021-22 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.

* * * * *