



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

TO: Honorable Board of Supervisors **DATE:** November 9, 2021
FROM: Steve Pedretti, Community Development Resource Agency Director
BY: Michele Kingsbury, Principal Management Analyst
SUBJECT: Community Facilities District No. 2012-1 (Sunset Industrial Area Services) –
Annexation #19 for 3625 Cincinnati Avenue, Rocklin, California (Assessor Parcel
Number 017-200-012-000)

ACTION REQUESTED

1. Adopt the ordinance introduced on October 26, 2021 levying special taxes for the fiscal year 2022-2023 and following fiscal years solely within and relating to the County of Placer CFD 2012-1 (Sunset Industrial Area Services).

BACKGROUND

The ordinance was introduced on October 26, 2021, with oral reading waived. No changes have been made to the ordinance since the introduction.

The Placer County Board of Supervisors (Board) established CFD 2012-1 to raise revenues for the fire and emergency services within the Sunset Area by passage of Resolution 2012-260. Resolution 2012-260 incorporates the Rate and Method of Apportionment of Special Tax (Rate and Method) and designates the Future Annexation Area of CFD 2012-1 (Annexation Area). The Sunset Industrial Area Services Boundaries of Future Annexation Area of Communities Facilities District No. 2012-1 was recorded on December 17, 2013, in the official records of Placer County (Doc 2013-011507-000). Annexation #19 lies within the Annexation Area.

The purpose of the formation of CFD 2012-1 is to have the ability to levy special taxes to fund fire and emergency services required within the Sunset Area. The primary use of CFD 2012-1 revenue is to support the operations of Station 77 located within the Sunset Area on Athens Avenue. CFD 2012-1 is intended to equitably spread costs of both fire protection and emergency medical services to new development within the Sunset Area via a special tax. Annexation of parcels within the Sunset Area is consistent with the recently updated Sunset Area Plan Policy PS-8-5, which also requires new development or redevelopment within the Sunset Area to annex into CFD 2012-1.

On October 26, 2021, the Board conducted a public hearing and held the landowner election. The results of the election were unanimously in favor of the levy of special taxes.

ENVIRONMENTAL IMPACT

This is an administrative action required pursuant to the conditions of approval. As such, it is not a separate project under the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15378(b) and is not subject to further environmental review.

Honorable Board of Supervisors

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Page 2

FISCAL IMPACT

The current Rate and Method states that the maximum special tax that will be levied on developed property shall be the greater of (i) \$0.10 per square foot or (ii) \$956.07 per acre. The Rate and Method further states that on each July 1st, the maximum special tax assessed will increase based on the local consumer price index for the San Francisco – Oakland – San Jose for All Urban Consumers and the CPI used shall be as determined by the Bureau of Labor Statistics from January to January.

This annexation into CFD 2012-1 meets Placer County's General Plan Goals and Policies and the recently updated Sunset Area Plan policies associated with the equitable apportionment of fire service costs within the Sunset Area and will allow for gradual reduction in the outside contributions to fire services within the Sunset Area that support the operations of Station 77.

ATTACHMENTS

Attachment A - Ordinance

Attachment A

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

In the matter of:

Ordinance Levying Special Taxes
Within County of Placer Community
Facilities District No. 2012-1
(Sunset Industrial Area Services)

Ordinance No. _____

The following Ordinance was duly passed by the Board of Supervisors of the County of Placer at
a regular meeting held on _____ 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 September 25, 2012, this Board of Supervisors (the "Board of Supervisors") of the County of Placer (the "County"), adopted its Resolution No. 2012-226 (the "Resolution of Intention"), stating its intention to establish "County of Placer Community Facilities District No. 2012-1 (Sunset Industrial Area 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, after the hearing, this Board of Supervisors adopted its Resolution No. 2012-260 (the "Resolution of Formation") defining the public services to be financed by the CFD (the "Services"), and established the CFD and the Future Annexation Area; and

WHEREAS, on October 26, 2021, certain parcel (APN 017-200-012-000) (the "Annexation Property") were annexed into 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 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 2022-23 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 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 2022-23 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 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.

