



**MEMORANDUM**  
**TREASURER-TAX COLLECTOR**  
County of Placer

**TO:** Honorable Board of Supervisors **DATE:** December 7, 2021  
**FROM:** Jenine Windeshausen, Treasurer-Tax Collector  
**BY:** Melanie DeCocq, Administrative and Fiscal Officer  
**SUBJECT:** Riolo Vineyards Specific Plan Community Facilities District No. 2017-1,  
Cessation of Special Taxes on Certain Properties in Improvement Area No. 1

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**ACTION REQUESTED**

Adopt a resolution determining that Special Taxes shall cease to be levied on certain property in Improvement Area No. 1 of the County of Placer Community Facilities District No. 2017-1 (Riolo Vineyard Specific Plan), directing execution and recordation of a Notice of Cessation of Special Tax, and directing other related actions

**BACKGROUND**

On October 24, 2017, pursuant to Resolution No. 2017-201 (“Resolution of Formation”), your Board established a community facilities district entitled County of Placer Community Facilities District No. 2017-1 (Riolo Vineyard Specific Plan) (“CFD No. 2017-1”), an improvement area within CFD No. 2017-1 entitled “Improvement Area No. 1 of County of Placer Community Facilities District No. 2017-1 (Riolo Vineyard Specific Plan)” (“Improvement Area No. 1”), and a future annexation area for CFD 2017-1 (“Future Annexation Area”), and held the landowner election in Improvement Area No. 1.

The Notice of Special Tax Lien for CFD 2017-1 was recorded on October 27, 2017.

In the Resolution of Formation, your Board resolved that parcels within the Future Annexation Area shall be annexed to CFD 2017-1 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, and determined that any property for which the owner or owners executes a Unanimous Approval shall be added to CFD 2017-1 and directed the Clerk of the Board of Supervisors to record an amendment to the Notice of Special Tax lien for CFD 2017-1 pursuant to the California Streets and Highways Code.

Subsequently, your Board was provided with a Unanimous Approval executed by the owner of certain property in the Future Annexation Area, namely Assessor’s Parcel Number(s) 023-200-076 and 023-200-089 (“Annexation Property”), and the Unanimous Approval identified, specified and approved the annexation of the Annexation Property to Improvement Area No. 1.

Pursuant to Resolution No. 2020-186, adopted on September 1, 2020, your Board confirmed

Honorable Board of Supervisors

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that the Annexation Property was added to Improvement Area No. 1 with full legal effect, and the Clerk of the Board caused an Amendment to Notice of Special Tax Lien and a Consolidated Boundary map to be recorded to reflect the annexation of the Annexation Property to Improvement Area No. 1.

**FISCAL IMPACT**

There is no financial impact on the County from the proposed action.

**ATTACHMENTS**

Resolution Approving Notice of Cessation



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The owner of a portion of the Annexation Property, identified as Assessor's Parcel Number 023-200-094 and consisting of 14.3 acres (the "Affected Property"), has notified the County that the Affected Property was not intended to be a part of Improvement Area No. 1 and that it would like the Affected Property to be removed from Improvement Area No. 1, added back to the Future Annexation Area and, at a later date, annexed into a different improvement area in CFD 2017-1.

The initial series of special tax bonds for Improvement Area No. 1 is expected to be issued in mid-December; because there are no bonds payable from special taxes levied in Improvement Area No. 1 outstanding at this time, staff recommends that the Board approve the request of the owner of the Affected Property to remove the Affected Property from Improvement Area No. 1 and add it back to the Future Annexation Area.

**ENVIRONMENTAL IMPACT**

The final adopted Environmental Impact Report certified by the Board of Supervisors on May 12, 2009 by Resolution No. 2009-117 including the Findings of Fact and Statement of Overriding Consideration for the Specific Plan, an addendum to the Final Environmental Impact Report was adopted by the Board of Supervisors on December 11, 2012 and a second addendum to the Final Environmental Impact Report was adopted on March 24, 2015. A Mitigation Monitoring and Reporting Program has been adopted.

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

**In the matter of:**

Determining that Special Taxes Shall Cease to be Levied on Certain Property in Improvement Area No. 1 of the County of Placer Community Facilities District No. 2017-1 (Riolo Vineyard Specific Plan), Directing Execution and Recordation of a Notice of Cessation of Special Tax, and Directing Other Related Actions

Resolution No. \_\_\_\_\_  
\_\_\_\_\_

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held \_\_\_\_\_, 2021, 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

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**WHEREAS**, on October 24, 2017, 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 "Mello-Roos Act"), this Board of Supervisors adopted its Resolution No. 2017-201 entitled "Resolution of Formation of Community Facilities District (Riolo Specific Plan)" (the "Resolution of Formation") which resolution (i) established the "County of Placer Community Facilities District No. 2017-1 (Riolo Specific Plan)" (the "CFD"), "Improvement Area No. 1 of the County of Placer Community Facilities District No. 2017-1 (Riolo Specific Plan)" ("Improvement Area No. 1") and the "County of Placer Community Facilities District No. 2017-1 (Riolo Specific Plan) (Future Annexation Area)" (the "Future Annexation Area"), (ii) authorized the levy of a Facilities Special Tax and a Services Special Tax (the "Improvement Area No. 1 Special

Taxes”) on property within Improvement Area No. 1 and (iii) preliminarily established an appropriations limit for Improvement Area No. 1;

**WHEREAS**, at a special landowner election held on October 24, 2017, the qualified electors of Improvement Area No. 1 approved the propositions of the levy of the Improvement Area No. 1 Special Taxes, the establishment of an appropriations limit and the incurring of bonded indebtedness; and

**WHEREAS**, in the Resolution of Formation, this Board of Supervisors resolved that 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, and determined that any property for which the owner or owners executes a Unanimous Approval shall be added to the CFD and directed the Clerk of the Board of Supervisors to record an amendment to the notice of special tax lien for the CFD pursuant to the California Streets and Highways Code;

**WHEREAS**, Section 53329.6 of the Mello-Roos Act provides that a Unanimous Approval constitutes the vote of the qualified elector in favor of the matters addressed in the Unanimous Approval for purposes of the California Constitution, including, but not limited to, Articles XIII A and XIII C;

**WHEREAS**, this Board of Supervisors was provided with a Unanimous Approval executed by the owner of certain property in the Future Annexation Area, namely Assessor’s Parcel Number(s) 023-200-076 and 023-200-089 (the “Annexation Property”) and the Unanimous Approval identified, specified and approved the annexation of the Annexation Property to Improvement Area No. 1; and

**WHEREAS**, pursuant to Resolution No. 2020-186, adopted on September 1, 2020, this Board of Supervisors confirmed that the Annexation Property was added to Improvement Area No. 1 with full legal effect; and

**WHEREAS**, on September 11, 2020, the Clerk of the Board of Supervisors caused an Amendment to Notice of Special Tax Lien describing the Annexation Territory to be recorded in the County of Placer real property records as document number 2020-0099657-00; and

**WHEREAS**, on September 9, 2020, the Clerk of the Board of Supervisors caused a consolidated boundary map of the CFD, Improvement Area No. 1 and the Future Annexation Area to be recorded as document number 2020-0098022-00, in Page 2 of Book 4 of the County of Placer Community Facilities District Maps; and

**WHEREAS**, the Board of Supervisors has been notified that a portion of the Annexation Property (the “Affected Property”), identified as Assessor’s Parcel Number 023-200-094 and consisting of approximately 14.3 acres, was not intended to be included in Improvement Area No. 1 and the owner of the Affected Property has asked the County to determine that the Improvement Area No. 1 Special Taxes shall cease to be levied on the Affected Property, to direct the Clerk of the Board of Supervisors to record a Notice of Cessation of Special Tax and to return such Affected Property to the Future Annexation Area; and

**WHEREAS**, the County has not issued bonds for the CFD with respect to Improvement Area No. 1, and, therefore, the extinguishment of the lien on the Affected Property will not interfere with the timely retirement of bonds.

**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. Extinguishment of Lien; Affected Property; Consolidated Boundary Map. This Board of Supervisors hereby determines that the Improvement Area No. 1 Special Taxes shall cease to be levied on the Affected Property and directs the Clerk of the Board of Supervisors (or designee) to record a Notice of Cessation of Special Tax that complies with the requirements of Section 53330.5 of the Mello-Roos Act in the real property records of the County of Placer for the purpose of extinguishing the lien of the Improvement Area No. 1 Special Taxes on the Affected Property. The Board of Supervisors further hereby directs the Clerk of the Board of Supervisors (or designee) to record a consolidated map of the boundaries of the CFD, Improvement Area No. 1 and the Future Annexation Area that shows the Affected Property removed from Improvement Area No. 1 and added back to the Future Annexation Area.
3. Further Actions. Each of the County Executive Officer, the Treasurer-Tax Collector, the Auditor-Controller, the Clerk of the Board of Supervisors or such other official of the County as may be designated by such officers is hereby authorized to take any and all actions consistent with the extinguishment of the lien of the Improvement Area No. 1 Special Taxes on the Affected Property.
4. Effective Date. This resolution shall take effect upon its adoption.

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