



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

TO: Honorable Board of Supervisors **DATE:** December 14, 2021
FROM: Jane Christenson, Assistant County Executive Officer, Interim Agency Director
BY: Michele Kingsbury, Principal Management Analyst
SUBJECT: Bickford Ranch Specific Plan, Community Facilities District No. 2021-2 (Fire Protection Services) and 2021-3 (Parks, Trails, Open Space, and Landscaping)

ACTION REQUESTED

1. Adopt the ordinances (introduced on November 30, 2021) levying special taxes for fiscal year 2022-2023 and following fiscal years solely within and relating to the County of Placer CFD 2021-2 (Fire Protection Services) and 2021-3 (Parks, Trails, Open Space and Landscaping).

BACKGROUND

The ordinances were introduced on November 30, 2021, with the oral reading waived. No changes have been made to the ordinances since the introduction.

On October 26, 2021, the Board of Supervisors (Board) also approved boundary maps, including territory to be annexed in the future into CFD 2021-2 (Fire Protection Services) and CFD 2021-3 (Parks, Trails, Open Space and Landscaping), which were recorded on November 2, 2021, in Book 4, Page 39, document 2021-0135058 and Book 4, page 40, document 2021-0135059 respectively in the official records of Placer County. Future annexation areas for CFD 2021-2 and CFD 2021-3 were identified in the community facilities district (CFD) boundary map. The future annexation areas will enable, from time to time, the annexation of all or any portions of the future annexation areas of CFD 2021-2 and CFD 2021-3 without further hearing or future action by the Board upon receipt of written unanimous approval of the owner or owners of each parcel or parcels at the time that parcel(s) are annexed, except an action by the Board accepting the unanimous approval based on a finding that (i) the owner of the annexing property has submitted an individual permit under Section 404 of the Clean Water Act for the annexing property and (ii) the annexation of the property will provide funding for the CFD-financed services at the level required by the development agreement governing development of the annexing property. The CFDs initial boundaries are coterminous with the Bickford Ranch Specific Plan boundaries.

On November 30, 2021, the Board conducted a public hearing to CFD 2021-2 and CFD 2021-3 with future annexation areas. Landowner elections were also held. The result of the elections was unanimously in favor of the levy of special taxes and the establishment of the appropriation limits.

ENVIRONMENTAL IMPACT

The Board certified a Final Environmental Impact Report (EIR) for the BRSP in December of 2001, with Addendums to the Final EIR adopted in October 2004 and December 2015. In addition, the proposed activity is to meet the requirements of CFD financing and is an

Honorable Board of Supervisors

December 14, 2021

Bickford Ranch Specific Plan, Community Facilities District No. 2021-2 (Fire Protection Services) and 2021-3 (Parks, Trails, Open Space, and Landscaping)

Page 2

administrative activity exempt from California Environmental Quality Act (CEQA) review pursuant to CEQA Guidelines Section 15061(b)(3). In addition, consolidation of two or more districts having identical powers is categorically exempt from environmental review pursuant to Section 15320(b) "Changes in Organizational of Local Agencies" of the CEQA Guidelines.

FISCAL IMPACT

Boulder Ridge Estates, LLC, entered into a Deposit and Reimbursement Agreement, between the County and Boulder Ridge Estates, LLC, to pay the estimated costs to be incurred by the County in conducting proceedings for establishment of the CFDs. The CFD RMAs set forth formulas for special tax levies to generate funds to provide services to the BRSP at agreed upon service levels. Therefore, there is no impact to the County General Fund.

ATTACHMENTS

Attachment A: CFD 2021-2 (Fire Protection Services) Ordinance

Attachment B: CFD 2021-3 (Parks, Trails, Open Space and Landscaping) 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. 2021-2
(Fire Protection Services)

Ordinance 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 October 26, 2021, this Board of Supervisors (the "Board of Supervisors") of the County of Placer (the "County"), adopted its Resolution No. 2021-333 (the "Resolution of Intention"), stating its intention to establish "County of Placer Community Facilities District No. 2021-2 (Fire Protection 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. 2021-366 (the “Resolution of Formation”) and its Resolution No. 2021-368 (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 November 30, 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 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 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. The CFD Rate and Method provides for the exemption of certain other parcels. 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 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.

* * * * *

ATTACHMENT B

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. 2021-3
(Parks, Open Space, Trails and Landscaping)

Ordinance 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 October 26, 2021, this Board of Supervisors (the "Board of Supervisors") of the County of Placer (the "County"), adopted its Resolution No. 2021-334 (the "Resolution of Intention"), stating its intention to establish "County of Placer Community Facilities District No. 2021-3 (Parks, Open Space, Trails and Landscaping)"

(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. 2021-367 (the "Resolution of Formation") and its Resolution No. 2021-369 (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 November 30, 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 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 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. The CFD Rate and Method provides for the exemption of certain other parcels. 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 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 a summary Ordinance 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.

* * * * *