

**MEMORANDUM**  
**OFFICE OF EMERGENCY SERVICES**  
**COUNTY OF PLACER**

**TO:** Honorable Board of Supervisors

**FROM:** David Boesch, County Executive Officer  
by John McEldowney, Emergency Services Program Manager

**DATE:** April 8, 2014

**SUBJECT:** Payment agreement between WESTERN PLACER WASTE MANAGEMENT AUTHORITY (WPWMA) and the County of Placer

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**ACTION REQUESTED**

1. Approve a payment agreement relating to Provision of Fire and Emergency Services between WPWMA and the County of Placer.

**BACKGROUND**

In November 2012, this Board approved the formation of Community Facilities District Number 2012-1 Sunset Industrial Area Services (CFD 2012-1) to fund ongoing fire protection and emergency services within the Sunset Industrial Area (SIA) of unincorporated Placer County. CFD 2012-1 is intended to equitably spread costs of both fire protection and emergency medical services to new development within the SIA via a special assessment on the property taxes of annexed parcels. The maximum annual assessment would be the greater of either \$0.08 per square foot of building or \$757 per acre. These unit rates were presented in 2012 dollars and subject to annual inflationary adjustments for properties annexed into the CFD.

This payment agreement is consistent with, and supports, the Board policy to spread the cost of funding fire protection and emergency medical services equitably to development within the Sunset Industrial Area. (SIA)

**FISCAL IMPACT**

Approval of this payment agreement meets Placer County's General Plan Goals and Policies associated with the equitable apportionment of fire service costs within the SIA and will allow for a graduated reduction in the General Fund contribution to fire services within the SIA over time.

**Attachments:**

- 1 - Payment Agreement with Exhibits A, B and C
- 2 - Resolution 2012 - 260 - To Form CFD 2012-1 - Sunset Industrial Area

**PAYMENT AGREEMENT  
RELATING TO PROVISION OF FIRE AND EMERGENCY SERVICES**

**THIS PAYMENT AGREEMENT RELATING TO PROVISION OF FIRE AND EMERGENCY SERVICES** ("Agreement") is made as of the 8th day of April, 2014, by and among and the **WESTERN PLACER WASTE MANAGEMENT AUTHORITY**, a California joint powers authority ("WPWMA"), and the **COUNTY OF PLACER**, a political subdivision of the State of California ("County").

**RECITALS**

**WHEREAS**, on September 25, 2012, the Placer County Board of Supervisors adopted Resolution of Intention 2012-226 to form Community Facilities District No. 2012-1, Sunset Industrial Area Services (SIA), to fund fire and emergency services within the Sunset Industrial Area of unincorporated Placer County (the "CFD"); and

**WHEREAS**, on November 6, 2012, the Placer County Board of Supervisors adopted Resolution 2012-260 to form the CFD, and to impose a special tax for CFD services in accordance with the Board-approved Rate and Method and further approved the CFD's Future Annexation Area, as shown on attached Exhibit A ("Future Annexation Area"); and

**WHEREAS**, WPWMA-owned facilities, including the Western Regional Sanitary Landfill and Materials Recovery Facility, are located within the Future Annexation Area, as shown on attached Exhibit B (the "WPWMA Facilities"); and

**WHEREAS**, the County, through County-provided and contract-provided services, has over the years provided various fire protection, hazardous materials and other emergency services to the WPWMA Facilities; and

**WHEREAS**, WPWMA, as a joint powers authority, is not subject to annexation into the CFD; and

**WHEREAS**, the parties believe continued delivery of emergency services to the WPWMA Facilities is in the public interest, and the WPWMA desires voluntarily to pay a graduated, fair share contribution to support continued provision of those services; and

**WHEREAS**, the Parties wish to enter into an agreement memorializing their understanding and commitments regarding the matters addressed above.

## AGREEMENT

NOW THEREFORE, the Parties hereto agree as follows:

1. **Definitions.** Words and phrases used in this Agreement shall have the following meanings:
  - a. **CFD Services** means the fire and related emergency services identified on attached Exhibit C.
  - b. **Future Annexation Area** means the area described on attached Exhibit A, as approved by the Placer County Board of Supervisors on November 6, 2012.
  - c. **WPWMA Facilities** means the WPWMA real property and facilities identified on attached Exhibit B.
2. **Purpose and Intent of Agreement.** The purpose and intent of this Agreement is to address the voluntary payment by WPWMA for CFD Services and the provision by the County of CFD Services to WPWMA as described herein
3. **Term and Termination.** This Agreement shall be effective as of the date first above written and shall remain in effect for five (5) years, or until such time as the parties agree to extend, terminate and/or supersede this Agreement.
4. **CFD Services Provided.** The County agrees to provide, or cause to be provided, to the WPWMA Facilities the CFD Services identified on attached Exhibit C. CFD Services shall be provided to the WPWMA Facilities in the same manner as commonly provided to other properties and service recipients in the Future Annexation Area.
5. **Payment.** WPWMA shall pay to the County as follows:
  - a. For CFD Services provided from July 1, 2014 to June 30, 2015, WPWMA shall pay Sixty One Thousand and Twenty Five Dollars (\$61,025.00) by July 1, 2014.
  - b. For CFD Services provided from July 1, 2015 to June 30, 2016, WPWMA shall pay One Hundred Twenty Two Thousand and Fifty Dollars (\$122,050.00) by July 1, 2015.
  - c. For CFD Services provided from July 1, 2016 to June 30, 2017, WPWMA shall pay One Hundred Eighty Three Thousand and Seventy Five Dollars (\$183,075.00) by July 1, 2016.
  - d. For CFD Services provided from July 1, 2017 to June 30, 2018, WPWMA shall pay Two Hundred Forty Four Thousand One Hundred and One Dollars (\$244,101.00) by July 1, 2017.
  - e. The parties shall on an annual basis review payments made by WPWMA and CFD Services provided, and shall determine prior to July 1, 2018, the amount, if any, that WPWMA will pay for CFD Services provided on and after July 1, 2018. If WPWMA elects to continue to pay for CFD Services provided on and after July 1, 2018, WPWMA may pay to County the \$244,101.00 amount until and

unless a new payment amount is agreed to between the parties.

**6. General Provisions**

- a. Compliance With Other Agreements; Prompt Payment. Each party shall comply with all agreements made by the parties in furtherance of provision of the CFD Services, and shall promptly pay or cause to be paid all costs, fees and other expenses due and payable under such agreements or otherwise associated with the provision of the CFD Services.
- b. No Encumbrances. The Agreement does not create or otherwise provide for any encumbrance on the WPWMA Facilities and/or any other property owned or controlled by WPWMA.
- c. Further Assurances. Each party shall adopt, make, execute and deliver any and all such further resolutions, instruments and assurances as may be reasonably necessary or proper to carry out the purposes and intent of this Agreement.
- d. Amendment. This Agreement may be amended only by the written agreement of the parties.

**7. Notices and Payment Address.** Any notices to parties and/or payments required by this Agreement shall be delivered or mailed, U.S. first class, postage prepaid, addressed as follows:

If to WPWMA:

Western Placer Waste Management Authority  
Attn: Executive Director  
11476 C Avenue  
Auburn, CA 95603

With a copy to:

Placer County Counsel  
Attn: WPWMA Counsel  
175 Fulweiler Avenue  
Auburn, CA 95603

If to County:

Placer County Office of Emergency Services  
Attn: Assistant Director  
2968 Richardson Drive  
Auburn, CA 95603

With a copy to:

Placer County Counsel  
Attn: OES Counsel  
175 Fulweiler Avenue  
Auburn, CA 95603

Notices under this Agreement shall be deemed given and received at the earlier of actual receipt, or the second business day following deposit in the United States mail, as required above. Any party may amend its address for notice by notifying the other parties.

**8. Counterparts.** This Agreement may be executed in any number of counterparts, and by different parties in separate counterparts, each of which, when executed and delivered, shall be deemed to be an original and all of which counterparts taken together shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the parties have each caused their duly authorized officers to execute this Agreement effective as of the date first written above.

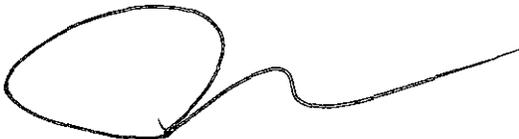
**WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

By:   
Chair, Western Placer Waste  
Management Authority

Date: 3-13-14

APPROVED AS TO FORM:

APPROVED AS TO FUNDS:

By:   
Authority Counsel

By:   
Placer County Auditor

**COUNTY OF PLACER**

By: \_\_\_\_\_  
Chair, Board of Supervisors

Date: \_\_\_\_\_

APPROVED AS TO FORM:

ATTEST:

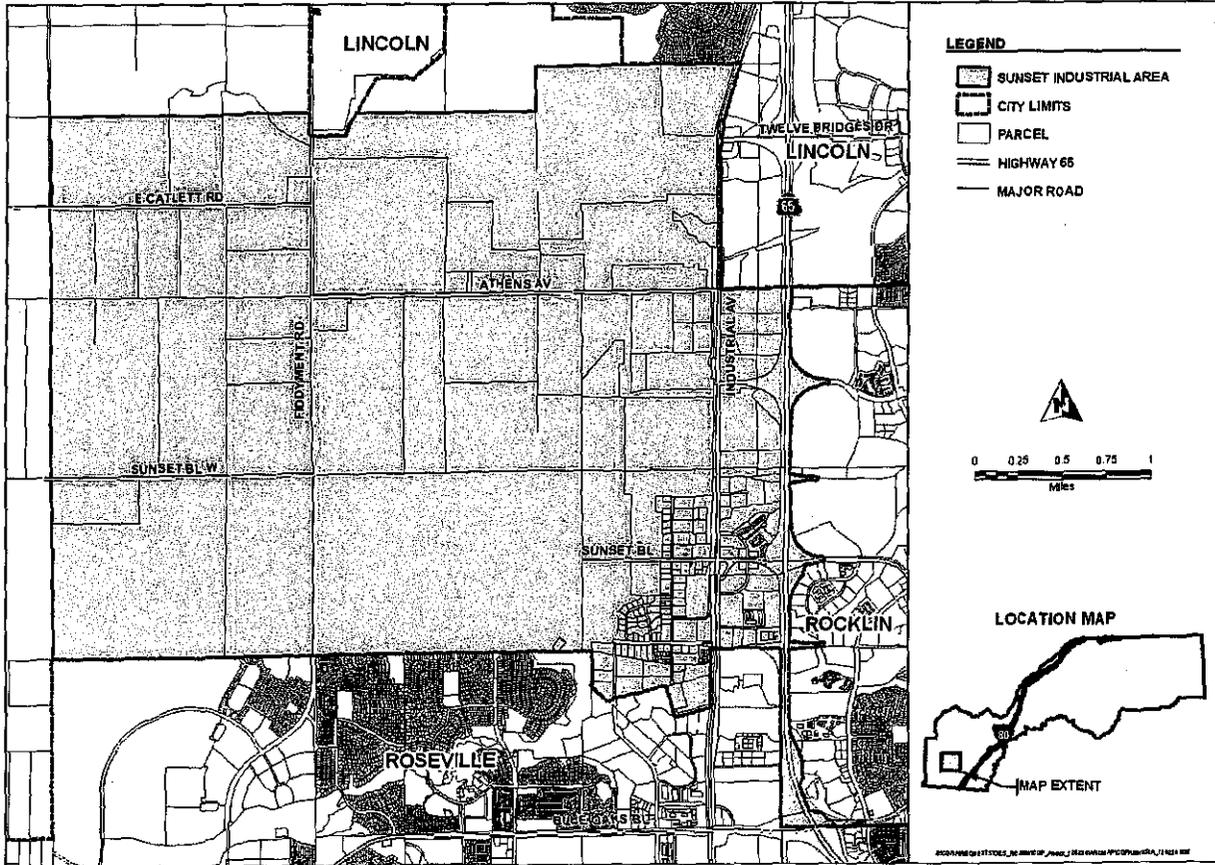
By:   
County Counsel

By: \_\_\_\_\_  
Clerk, Board of Supervisors

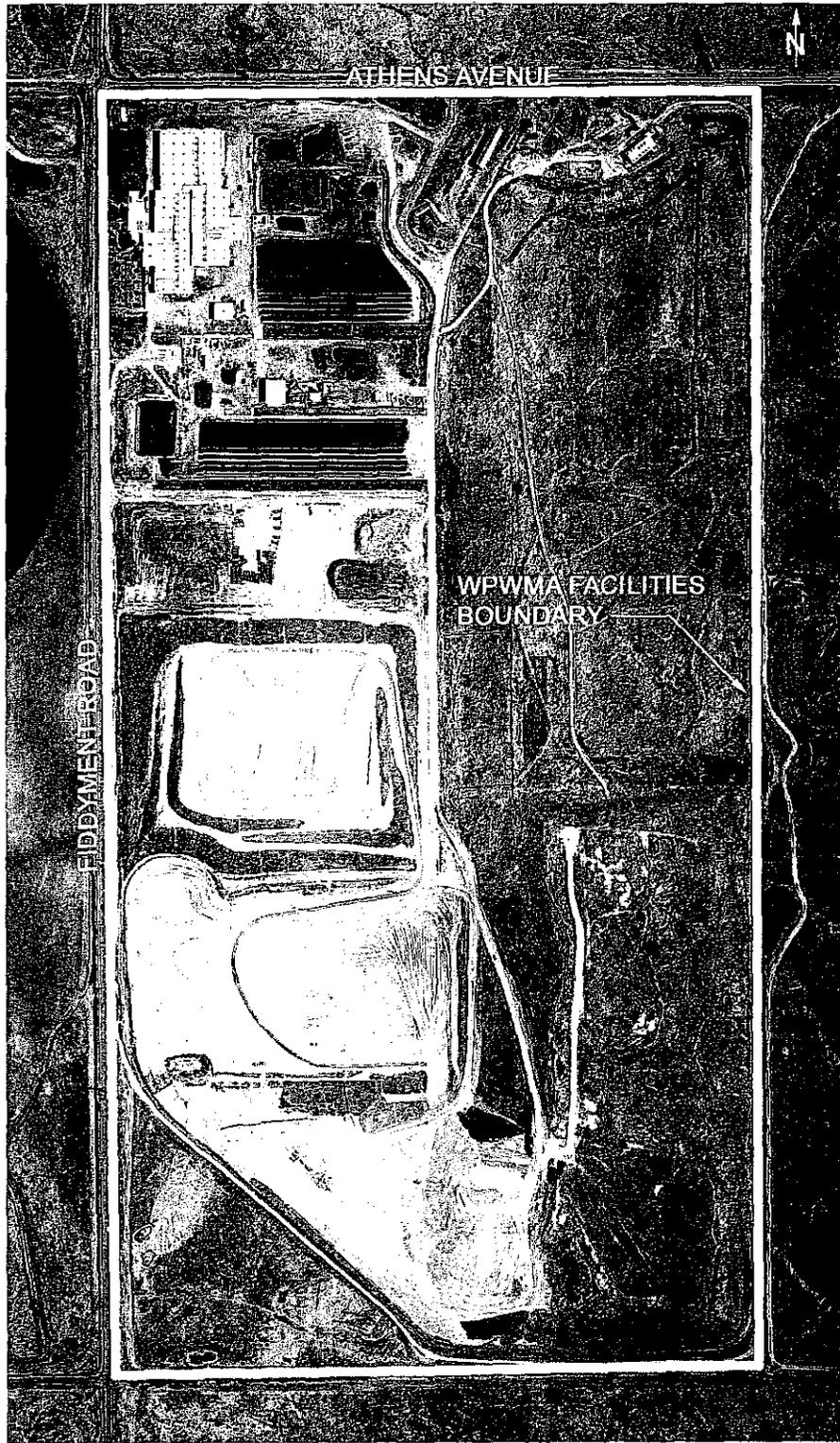
**Exhibit List:**

- Exhibit A: Map of Future Annexation Area
- Exhibit B: Description of WPWMA Facilities
- Exhibit C: Description of CFD Services

# Exhibit A Map of Future Annexation Area



**Exhibit B**  
**Description of WPWMA Facilities**



**Exhibit C**  
**Description of CFD Services Provided**

1. All hazard incident management.
2. Emergency fire protection.
3. Advanced Life Support (ALS) services.
4. Hazardous Materials response.
5. Dispatch Services.
6. Fire Code Inspection and Fire Prevention Services.
7. Post incident cause and origin investigation services.
8. Land Use and Pre-Fire Planning Services.
9. Fire and Life Safety training/education as requested.
10. All services are to be provided 24/7/365 by fully trained and equipped fire fighters in full cooperation and coordination with surrounding jurisdictions.

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

**IN THE MATTER OF A RESOLUTION TO  
FORM COMMUNITY FACILITIES DISTRICT  
NO. 2012-1, SUNSET INDUSTRIAL AREA SERVICES**

**Resolution No:** 2012-260

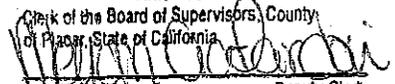
**The following RESOLUTION was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held, November 6, 2012, by the following vote on roll call:**

**Ayes:** DURAN, WEYGANDT, HOLMES, UHLER, MONTGOMERY

**Noes:** NONE

**Absent:** NONE

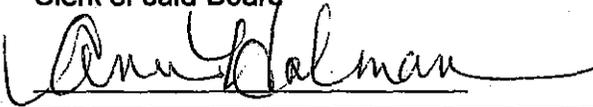
THE FOREGOING INSTRUMENT IS A CORRECT  
COPY OF THE ORIGINAL ON FILE IN THIS OFFICE  
ATTEST

ANN HOLMAN  
Clerk of the Board of Supervisors, County  
of Placer, State of California  
  
Deputy Clerk

**Signed and approved by me after its passage.**

  
Chair, Board of Supervisors

Attest:  
Clerk of said Board



**WHEREAS**, the County of Placer establishes a Community Facilities District under terms of the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Division 2 of Title 5 of the California Government Code, Section 53311 *et seq.*; and

**WHEREAS**, the name of the Community Facilities District is, "Community Facilities District Number 2012-1 *Sunset Industrial Area Services*", County of Placer, State of California aka "CFD 2012-1", and the boundaries of the district comprise the outer boundary of the four contiguous parcels owned by Magnus Real Estate Group, LLC (Magnus Pacific, APNs: 495-020-005; -006; -007; -008); and

**WHEREAS**, discretionary land development projects in the Sunset Industrial Area, boundaries of which are as shown at Exhibit B (incorporated herein by reference), are designated for future annexation to CFD 2012-1; and

**WHEREAS**, the services provided by CFD 2012-1 are fire protection and emergency medical services, and as a condition of approval for future development within CFD 2012-1, a special tax is imposed to provide said services for benefit of properties with CFD 2012-1; and

**WHEREAS**, Magnus Real Estate Group, LLC, owner of record of the properties within the CFD, have approved, by formal ballot, a tax on its four parcels within the CFD that is based on the engineered rates as shown in Exhibit A (*County of Placer Community Facilities District No. 2012-1 (Sunset Industrial Area Services) Rate and Method of Apportionment of Special Tax*) which is incorporated herein by reference; and

**WHEREAS**, said ballot constitutes unanimous approval of the charge to property owners within the CFD.

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Resolution No. 2012-260

**NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER, STATE OF CALIFORNIA DOES HEREBY RESOLVE AS FOLLOWS:**

*That it establishes Community Facilities District 2012-1 Sunset Industrial Area Services to allow for equitable funding by all development within Community Facilities District 2012-1 for fire protection and emergency medical services.*

*That it annexes the four contiguous parcels owned by Magnus Real Estate Group, LLC referenced above, into the CFD, the outer boundary of which forms the perimeter of the CFD.*

*That the tax established in Exhibit A shall be subject to modification each year in an amount not to exceed the change in the Consumer Price Index for All Urban Consumers (CPI-U) for the San Francisco/Oakland/San Jose Metropolitan Area commencing with the 2012 tax year.*

*That future discretionary land development projects in the Sunset Industrial Area whose boundaries are shown at Exhibit B shall be conditioned for annexation into CFD 2012-1.*

**Attachments:**

**EXHIBIT A:** *County of Placer Community Facilities District No. 2012-1 (Sunset Industrial Area) Rate and Method of Apportionment of Special Tax*

**EXHIBIT B:** *CFD 2012-1 Annexation Area*

**EXHIBIT C:** *Consent and Waiver of Notice - recorded concurrently herewith*

**EXHIBIT D:** *Official Ballot - recorded concurrently herewith*

Exhibit A

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

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

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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.

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**“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 B

Filed on the 17<sup>th</sup> day of December, 2013 in  
Book 3 of CFD 2012-1 Maps at Page  
69 in the Official Records, Placer  
County Recorder, file No. 2013-0115107.

# Map of Future Annexation Area

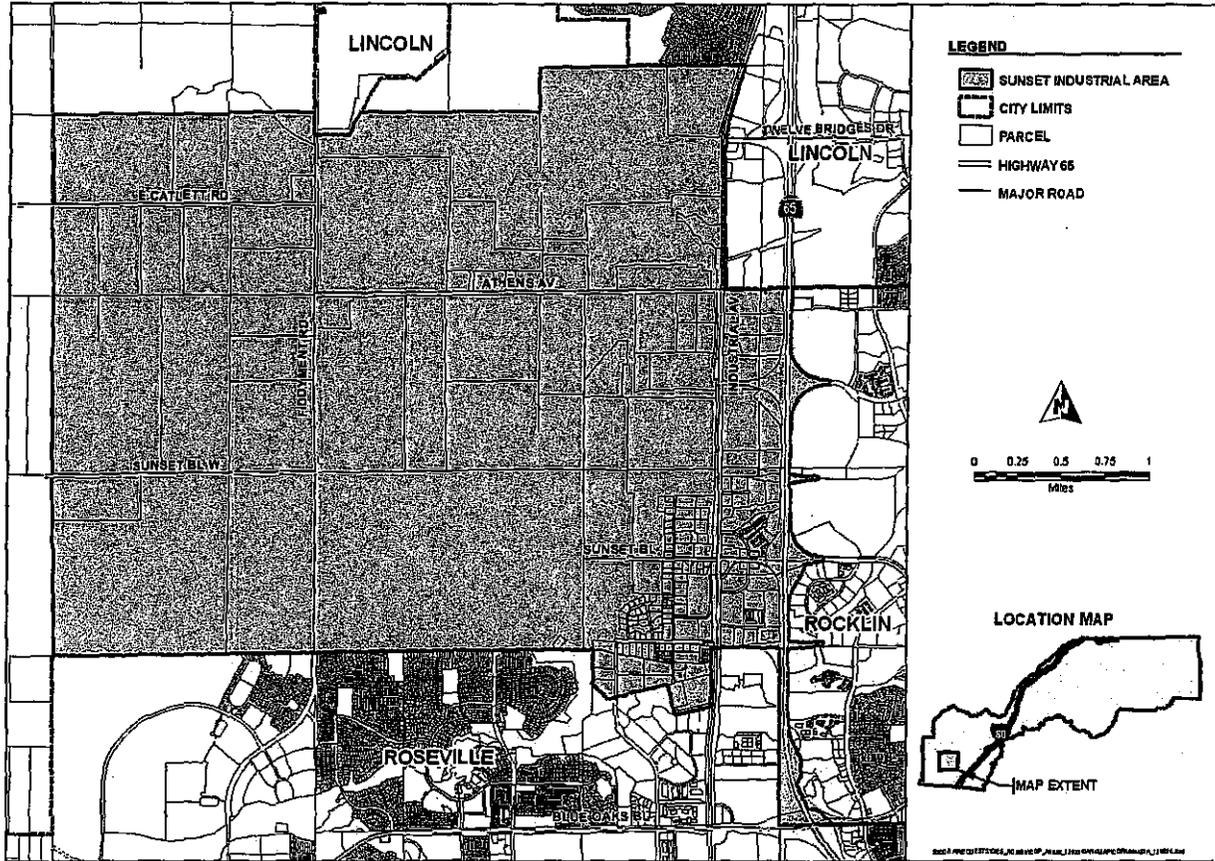


Exhibit C

**CONSENT AND WAIVER OF NOTICE**

**County of Placer  
Community Facilities District No. 2012-1  
Sunset Industrial Area Services**

THIS CONSENT AND WAIVER OF NOTICE is executed this 18<sup>th</sup> day of October, 2012, by MAGNUS REAL ESTATE GROUP, LLC, a California LLC ("OWNER").

WHEREAS, Owner is the owner of record in fee of the real property described on Exhibit A, attached hereto and incorporated herein by reference (the "Annexation Property"); and,

WHEREAS, on September 25, 2012, the Placer County Board of Supervisors adopted Resolution of Intention 2012-226 ("Resolution 2012-226") to form County of Placer Community Facilities District No. 2012-1 (Sunset Industrial Area Services) (the "CFD") to fund fire and emergency medical services within the Sunset Industrial Area of Placer County, and being formed under the provisions of the "Mello-Roos Community Facilities Act of 1982" (the "Act"), being Chapter 2.5 of Part 1 of Division 2 of Title 5 of the California Government Code, Section 53311 et seq.; and,

WHEREAS, the undersigned is authorized to represent the Owner and is its designated representative to give the consent and waiver contained herein with respect to annexation of Annexation Property into the CFD.

WHEREAS, Resolution 2012-226 incorporated as Exhibit A the County of Placer Community Facilities District No. 2012-1 (Sunset Industrial Area) Rate and Method of Apportionment of Special Tax (the "Rate and Method") and as Exhibit B the CFD Annexation Area (the "Annexation Area".)

WHEREAS, the Rate and Method contains the Method of Levy and Collection of Special Tax.

WHEREAS, the Rate and Method states that the maximum special tax that will be levied on developed property shall be the greater of (i) \$0.08 per square foot or (ii) \$757.00 per acre

WHEREAS, the Rate and Method Study further states that on July 1, 2013, and each July 1 thereafter, any escalation to the maximum special tax assessed will be based on the local consumer price index (CPI) for the San Francisco-Oakland-San Jose Area for All Urban Consumers; and, that 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.

WHEREAS, the Annexation Area includes within its boundaries those properties eligible for annexation into the CFD.

NOW, THEREFORE:

1. The undersigned Owner requests and consents to the annexation of the Annexation Property into the CFD.
2. In accordance with the provisions of the Act, and specifically Sections 53326(a) and 53327(b) thereof allowing certain time and conduct requirements relative to a special landowner election to be waived with the unanimous consent of all the landowners to be included in a community facilities district, the undersigned Owner (i) expressly consents to the conduct of the special election at the earliest possible time relative to the annexation of the Annexation Property into the CFD and (ii) expressly waives any requirement to have the special election conducted within the time periods specified in Section 53326 of the Act or in the California Elections Code.
3. The undersigned Owner waives any requirement for the mailing of the ballot for the special election and expressly agrees that said election may be conducted by mailed or hand-delivered ballot to be returned to the designated election official, being the Clerk of the Placer County Board of Supervisors, and the undersigned requests that the results of said election be canvassed and reported to the Board of Supervisors at the same meeting of the Board of Supervisors as the public hearing on the annexation of the Annexation Property into the CFD or the next available meeting.
4. The undersigned Owner expressly waives all applicable waiting periods for the election and waives the requirement for analysis and arguments relating to the special election, as set forth in Section 53327 of the Act, and consents to not having such materials provided to the Owner in the ballot packet, and expressly waives any requirements as to the form of the ballot.
5. The undersigned Owner expressly waives all notice requirements relating to hearings and special elections, whether by posting, publishing or mailing, and whether such requirements are found in the California Elections Code, the California Government Code or other laws or procedures, including but limited to any notice provided for by compliance with the provisions of Section 4101 of the California Elections Code.
6. The undersigned Owner hereby consents to and expressly waives any and all claims based on any irregularity, error, mistake or departure from the provisions of the Act or other laws of the State and any and all laws and requirements incorporated therein, and no step or action in any proceeding relative to the annexation of the Annexation Property into the CFD or the special election therein shall be invalidated or affected by any such irregularity, error, mistake or departure.
7. The undersigned Owner warrants and represents that it is the owner of record of the Annexation Property, and has full authority to execute this Consent and Waiver. This Consent and Waiver shall be binding upon Owner and Owner's successors-in-interest, heirs, and assigns, and shall run with the Annexation Property and all separate legal parcels therefrom as may later be created .

**OWNER:**

MAGNUS REAL ESTATE GROUP, LLC, a California LLC

By:   
Print Name: Bruce Dietert  
Title: Managing Member  
Dated: October 18, 2012



Exhibit D

**OFFICIAL BALLOT**

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**County of Placer  
Community Facilities District No. 2012-1  
Sunset Industrial Area Services**

**MAGNUS REAL ESTATE GROUP, LLC, a California LLC**

Do you approve of the imposition of a special tax to be levied under the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5 of Part 1 of Division 2 of Title 5 of the California Government Code, Section 53311 et seq., to fund fire protection and emergency medical services on the following parcels in the amount described as follows:

The maximum special tax that will be levied on developed property shall be the greater of (i) \$0.08 per square foot or (ii) \$757.00 per acre. On July 1, 2013, and each July 1 thereafter, any escalation to the maximum special tax assessed will be based on 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.

**ASSESSOR PARCEL NUMBERS and LEGAL DESCRIPTION**

APN's 495-020-005, 495-020-006, 495-020-007, and 495-020-008, as more fully described on attached Exhibit A

**YES**       **NO**

The undersigned declares that he or she is the authorized representative of the owner of record of the above-described Parcels and is lawfully authorized to execute this ballot on behalf of said owner of record.

**OWNER:**  
MAGNUS REAL ESTATE GROUP, LLC, a California LLC

By: *Bruce Dietert*  
Print Name: Bruce Dietert  
Title: Managing Member  
Dated: June 18, 2012  
1st October

**Signature(s) must be notarized**

**Legal Description of Magnus Real Estate Group, LLC Annexation Property**

All that portion of Section 9, T 11, R6E, M.D.B.&M. located in Placer County California, more particularly described as follows:

Lots 16-19 as shown on that Plat filed in Book CC of maps at page 7, Official Records of Placer County.

# ACKNOWLEDGEMENT

State of California            )  
  ) ss  
County of Placer             )

On 10/18/12, before me, Robin Vincenti, Notary Public, personally appeared Bruce Diertert who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

*Robin Vincenti*

Signature of Notary

My Commission Number is #1931484.  
My Commission Expires April 4, 2015.

