

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION OF THE COUNCIL OF THE CITY OF  
FRESNO OF ITS INTENTION TO ESTABLISH A  
COMMUNITY FACILITIES DISTRICT AND TO AUTHORIZE  
THE LEVY OF A SPECIAL TAX

**Community Facilities District No. 17  
Sewer Lift Station Maintenance District**

WHEREAS, in response to the petitions (Petitions) submitted to this Council of the City of Fresno (Council) by the landowners of the Annadale Commons Development (Final Tract Map No. 6187; APN 479-270-33) and Final Tract Map No. 5434, as the landowners of at least ten percent (10%) of the area of privately-owned real property as identified by the Petitions, this Council proposes to establish a community facilities district (District) within the City of Fresno (City) under the terms of the City of Fresno Special Tax Financing Law (Chapter 8, Division 1, Article 3 of the Fresno Municipal Code) (City Law); the initial boundaries of the proposed District are shown on the Proposed Boundary Maps attached hereto as Exhibit A, page A-1 and A-2, and incorporated herein by reference; and

WHEREAS, the Petition requests that a special tax be authorized to be computed and levied annually upon the parcels within the proposed District in accordance with a rate and method of apportionment of special tax to be approved as part of the proceedings for formation of the District; and

WHEREAS, the proposed name of the District is "Community Facilities District No. 17 Sewer Lift Station Maintenance District, City of Fresno, County of Fresno, State of California" (CFD No. 17); and

1 of 7

Date Adopted:

Date Approved:

Effective Date:

City Attorney Approval:



Resolution No.

WHEREAS, Section 8-1-308 of the City Law provides that, except as provided otherwise in the City Law, the mode and manner for, among other things, financing facilities and levying and collecting special taxes under the City Law shall be as prescribed in the Mello-Roos Community Facilities Act of 1982 (Chapter 2.5, commencing with Section 53311, of Part 1, Division 2, Title of the California Government Code) (Mello-Roos Act); and

WHEREAS, pursuant to Section 53321 of the Mello-Roos Act and City Law, legal proceedings for the establishment of a community facilities district shall be instituted by the adoption of a resolution of this Council declaring its intention as provided hereafter in this resolution.

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Fresno as follows:

1. **Recitals.** The forgoing recitals are true and correct.
2. **Proposed District Name.** The name of the proposed District is "Community Facilities District No. 17 Sewer Lift Station Maintenance District, City of Fresno, County of Fresno, State of California" and is referred to in this resolution as CFD No. 17.
3. **Proposed District Boundaries.** The Council preliminarily approves the initial boundaries of the territory proposed for inclusion in CFD No. 17, as shown on the Proposed Boundary Maps attached hereto as Exhibit A, page A-1 and A-2, incorporated herein by this reference, and on file with the City Clerk of the City of Fresno (City Clerk). The City Clerk is directed to record the CFD No. 17 Proposed Boundaries Map, or cause it to be recorded, in the Office of the Recorder, Fresno County, California, in accordance to Section 3111 of the Streets and Highways Code.

4. **Proposed Services for CFD No. 17.** The types of services proposed to be provided by CFD No. 17 and authorized to be paid from the proceeds of the special tax (Services) are set forth on page B-1 in Exhibit B, attached hereto and incorporated herein by reference.

5. **Proposed Services Provided for Final Tract Map No. 5434.** The types of services proposed to be provided by CFD No. 17 specifically for Sewer Lift-Station No. LS001, Final Tract No. 5434, and authorized to be paid from proceeds of the special tax are set forth on page B-2 and B-3 in Exhibit B, attached hereto and incorporated herein by reference.

6. **Proposed Services Provided for the Annadale Commons Development.** The types of services proposed to be provided by CFD No. 17 specifically for Sewer Lift-Station No. LS002, Annadale Commons Development (Final Tract Map No. 6187; APN 479-270-33), and authorized to be paid from proceeds of the special tax are set forth on page B-4 and B-5 in Exhibit B, attached hereto and incorporated herein by reference.

7. **Incidental Expenses.** The types of incidental expenses proposed to be incurred and authorized to be paid from proceeds of the special tax are set forth in Exhibit C, attached hereto and incorporated herein by reference.

8. **Special Taxes.** Except where funds are otherwise available, a special tax will be annually levied within CFD No. 17. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highway Code, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property within CFD No. 17, and this lien shall continue in full force and effect until the special tax obligation is prepaid and permanently satisfied and the lien cancelled in accordance with

law or until levy and collection of the tax by the City ceases. The Rate and Method of Apportionment of Special Tax (RMA) for CFD No. 17 is set forth in Exhibit D, which is attached hereto and incorporated herein by reference. The Council determines that Exhibit D provides sufficient detail to allow each landowner or resident within proposed CFD No. 17 to estimate the maximum amount that such person will have to pay. Subject to the limitation that the total amount of annual special tax for all of the parcels may not exceed the then-applicable Maximum Special Tax (as defined and specified in the RMA), the amount of the special tax to be levied annually upon the taxable parcels within CFD No. 17 shall be equal, in the aggregate, to the "Special Tax Requirement" as defined in the RMA. The Council intends that the special tax will be levied so long as needed to pay the costs and incidental expenses of providing the Services.

9. **Reimbursements of Funds of Contributions.** Advances of funds or contributions of work in kind from any lawful source, specifically including but not limited to the City and owners of property within CFD No. 17, may be reimbursed from special tax revenue to the extent of the lesser of the value or cost of the contribution, but any agreement to do so shall not constitute a debt or liability of the City.

10. **Public Hearing.** The Council sets Thursday, June 11, 2020, at 10:00 a.m., or as soon thereafter as the matter may be heard, in the Council Chambers located in City Hall, 2600 Fresno Street, Second Floor, Fresno, California, as the time and place for the public hearing on the establishment of CFD No. 17. At the hearing, testimony of all interested persons and taxpayers for or against establishment of CFD No. 17; the extent of CFD No. 17, the proposed list of Services to be authorized, the RMA, or any other aspect of the proposed CFD No. 17 will be heard and protests will be considered from both registered voters, if any, residing within CFD No. 17 and persons owning real

property within CFD No. 17. Written protests by a majority of the registered voters, if any, but including a minimum of six registered voters, residing within the territory proposed to be included in CFD No. 17, or by the owners of a majority in the area of the land within proposed CFD No. 17 not exempt from the special tax, will constitute a “majority protest” and will require the suspension of proceedings for at least one year. Written protests must be filed with the City Clerk at or before the time fixed for the hearing. If such majority protests are directed only against certain elements of the proposed special tax, only those elements will be eliminated from the proceedings.

11. **Levy of Special Tax.** It is anticipated that the special tax will be billed and collected in the same manner and be subject to the same penalties and procedures in case of delinquency as is provided for ordinary ad valorem property taxes within the City. However, the Council reserves the right, under Section 53340 of the Mello-Roos Act and the City Law, to utilize any method of collecting the special tax which it, from time to time, shall determine to be in the best interests of the City including, but not limited to, direct billing by the City to the property owners and supplemental billing. Under no circumstances will the special tax levied against any lot or parcel in CFD No. 17 used for private residential purposes, as defined in the City Law, be increased as a consequence of delinquency or default by the owner of any lot(s) or parcel(s) within CFD No. 17 by more than 10 percent.

12. **District Formation Report.** The Director of the Public Works Department, as the officer having charge and control of the Services in and for CFD No. 17, or his designee, is directed to study CFD No. 17 and to cause the preparation and filing of a written report to the City Clerk as required by the City Law and described in Section 53321.5 of the Mello-Roos Act (District Report) prior to the time of the public hearing. The

report should contain a brief description of the services, by type, that will in his or her opinion be required to adequately meet the needs of the district; his or her estimate of the cost of providing those services; and an estimate of the fair and reasonable cost of the incidental expenses identified in Exhibit C.

13. **Voting Procedure.** In the event that an election is held, in these proceedings, it is the intention of the Council that the electors will be the landowner(s) within the proposed CFD No. 17, in accordance with the procedure set forth in Section 53326 of the Mello-Roos Act and as authorized by City Law.

14. **Public Notice.** The City Clerk is hereby authorized and directed to cause the publication of a notice of hearing, containing the matters specified by Section 53322 of the Mello-Roos Act, one time in a newspaper in general circulation in the area of CFD No. 17. The publication shall occur no later than seven days prior to the date of the public hearing.

15. **Effective Date.** This resolution shall take effect immediately upon adoption.

Attachments:

- Exhibit A, Page A-1 – CFD No. 17 Proposed Boundary Map, Sewer Lift-Station No. LS001
- Exhibit A, Page A-2 – CFD No. 17 Proposed Boundary Map, Sewer Lift-Station No. LS002
- Exhibit B, Page B-1 – Description of Authorized District Services
- Exhibit B, Page B-2 and B-3 – Description of Services for Sewer Lift-Station No. LS001
- Exhibit B, Page B-4 and B-5 – Description of Services for Sewer Lift-Station No. LS002
- Exhibit C – Incidental Expenses
- Exhibit D – Rate and Method of Apportionment of Special Tax

\* \* \* \* \*

STATE OF CALIFORNIA )  
COUNTY OF FRESNO ) ss.  
CITY OF FRESNO )

I, YVONNE SPENCE, City Clerk of the City of Fresno, certify that the foregoing resolution was adopted by the Council of the City of Fresno, at a regular meeting held on the \_\_\_\_\_ day of \_\_\_\_\_ 2020.

AYES :  
NOES :  
ABSENT :  
ABSTAIN :

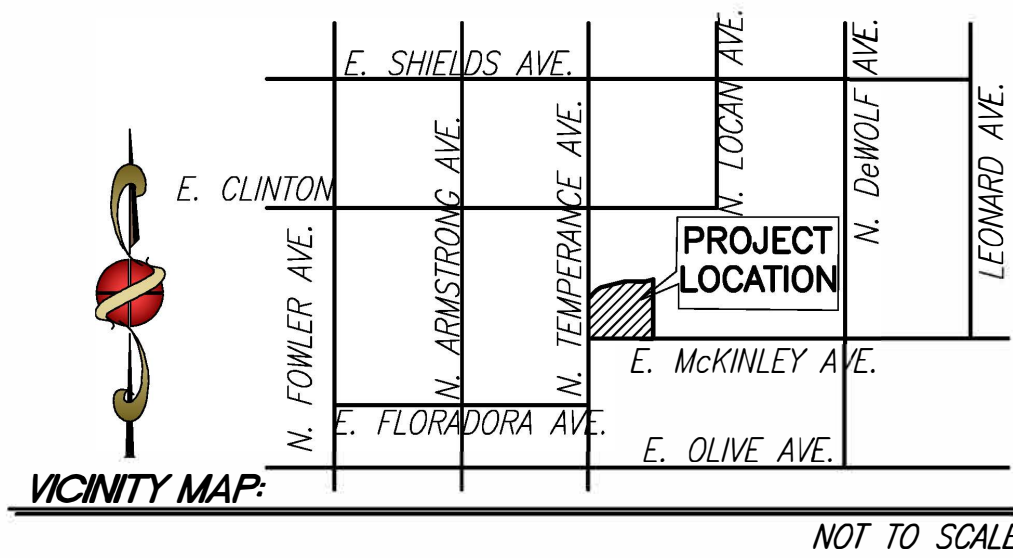
YVONNE SPENCE, CRM MMC  
City Clerk

BY: \_\_\_\_\_  
Deputy Date

APPROVED AS TO FORM:  
DOUGLAS T. SLOAN  
City Attorney

BY: \_\_\_\_\_  
Jennifer M. Quintanilla Date  
Deputy City Attorney

# EXHIBIT A



PROPOSED TERRITORY OF DISTRICT  
 BOUNDARY LINE OF DISTRICT

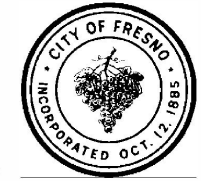
**FINAL TRACT MAP NO. 5434**  
**SEWER LIFT-STATION LS001**



DOC NO. \_\_\_\_\_

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF FRESNO THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020

YVONNE SPENCE, MMC CRM  
 CITY CLERK OF FRESNO  
 BY: \_\_\_\_\_  
 DEPUTY



I DO HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT NO. 17 CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA WAS ADOPTED BY THE COUNCIL OF THE CITY OF FRESNO RESOLUTION NO. 2020-\_\_\_\_\_ ON \_\_\_\_\_, 2020.

YVONNE SPENCE, MMC CRM  
 CITY CLERK OF THE CITY OF FRESNO  
 BY: \_\_\_\_\_  
 DEPUTY



THE BOUNDARY MAP OF CITY OF FRESNO COMMUNITY FACILITIES DISTRICT NO. 17 WAS FILED THIS \_\_\_ DAY OF \_\_\_\_\_, 2020 AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_M AT PAGE \_\_\_\_\_ OF BOOK \_\_\_\_\_ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF FRESNO, STATE OF CALIFORNIA

PAUL DICTOS, C.P.A.  
 COUNTY RECORDER OF THE COUNTY OF FRESNO  
 BY: \_\_\_\_\_

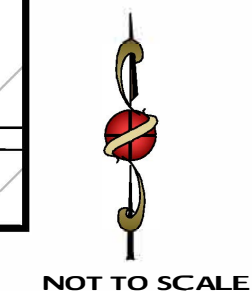
EXEMPT FROM SB2 FEES PER GOVERNMENT CODE SECTION 27388 1(a)(2)(D)

NOTE: FOR PARCEL DIMENSIONS, SEE ASSESSORS MAP BOOK PAGES

**CITY OF FRESNO - PUBLIC WORKS DEPARTMENT**

PROPOSED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 17, CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA

PREPARED BY:  
  
 1234 O STREET  
 FRESNO, CA. 93721  
 PH(559)449-4500 FAX(559)449-4515



NOT TO SCALE



EXHIBIT A



PROPOSED TERRITORY OF  
CFD NO. 17



BOUNDARY LINE OF NEW  
TERRITORY



NOT TO SCALE

DOC. \_\_\_\_\_

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF FRESNO THIS \_\_\_\_\_  
DAY OF \_\_\_\_\_, 2020.

ATTEST:

YVONNE SPENCE, MMC CRM  
CITY CLERK OF THE CITY OF FRESNO



BY: \_\_\_\_\_  
DEPUTY

I HEREBY CERTIFY THAT THE PROPOSED BOUNDARY MAP OF THE  
COMMUNITY FACILITIES DISTRICT NO. 17, CITY OF FRESNO, COUNTY OF  
FRESNO, STATE OF CALIFORNIA WAS ADOPTED BY THE COUNCIL OF THE  
CITY OF FRESNO BY RESOLUTION NO. 2020-\_\_\_ ON \_\_\_\_\_, 2020.

ATTEST:

YVONNE SPENCE, MMC CRM  
CITY CLERK OF THE CITY OF FRESNO



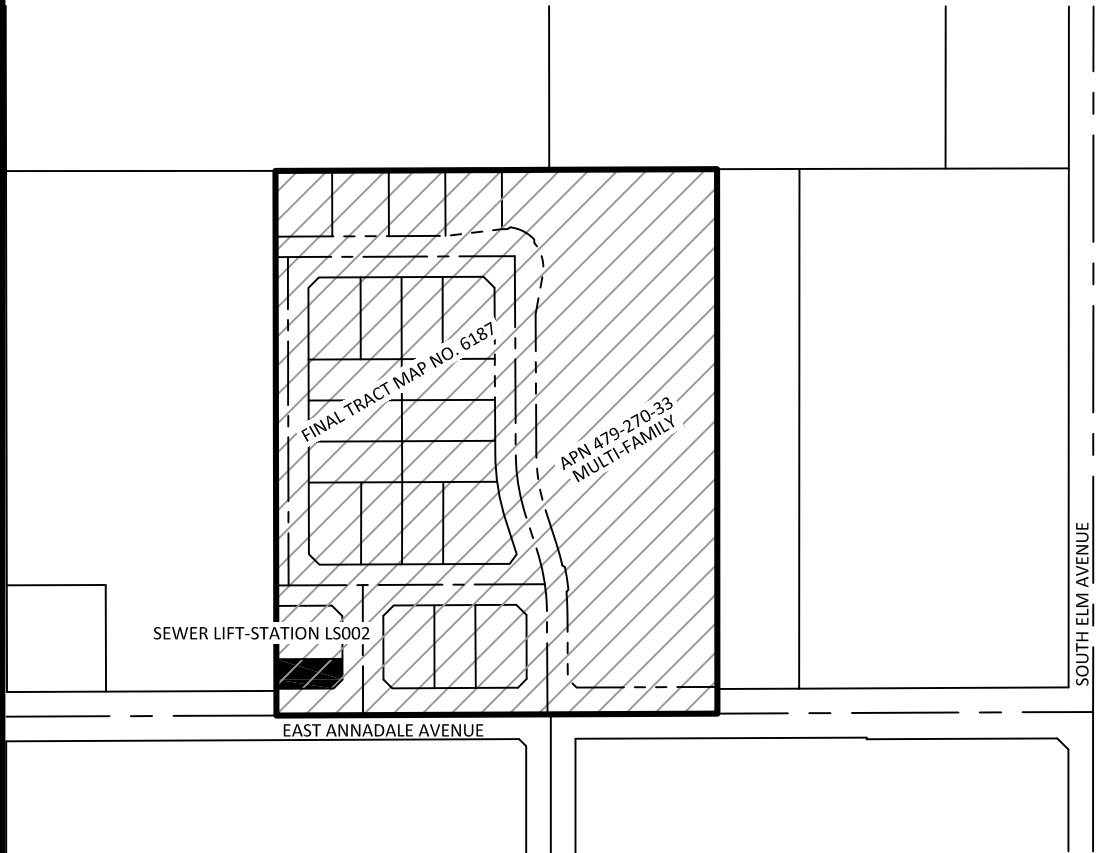
BY: \_\_\_\_\_  
DEPUTY

THE PROPOSED BOUNDARY MAP OF THE CITY OF FRESNO COMMUNITY  
FACILITIES DISTRICT NO. 17, WAS FILED THIS \_\_\_ DAY OF \_\_\_\_\_,  
2020 AT THE HOUR OF \_\_\_ O'CLOCK \_\_\_ M AT BOOK 46, PAGE \_\_\_ OF MAPS OF  
ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF  
THE COUNTY RECORDER IN THE COUNTY OF FRESNO, STATE OF  
CALIFORNIA.

PAUL DICTOS, C.P.A.  
COUNTY RECORDER OF THE COUNTY OF FRESNO

BY: \_\_\_\_\_

EXEMPT FROM SB2 FEES PER GOVERNMENT CODE SECTION 27388.1(a)(2)(D)



NOTE: FOR PARCEL DIMENSIONS, SEE ASSESSOR'S MAP BOOK PAGES

A-2

PLAN/APP NO. _____ PROJECT NO. _____ PW FILE NO. _____ SOURCE NO. _____		<b>CITY OF FRESNO - Public Works Department</b>	
CONST. ENGR. _____ OFFICE ENGR. _____ CITY ENGR. _____		DR. BY: <u>A. Little</u> SHEET NO. <u>1</u> CH. BY: _____ OF <u>1</u> SHEETS DATE: <u>April 8, 2020</u> SCALE: _____	
PROPOSED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 17 OF THE CITY OF FRESNO, FRESNO COUNTY, CALIFORNIA			

## **EXHIBIT B**

### **CITY OF FRESNO**

#### **Community Facilities District No. 17 Sewer Lift Station Maintenance District Formation**

##### **Description of Services to be financed by Community Facilities District No. 17**

The services (Services) that are to be financed by Community Facilities District No. 17 (CFD No. 17) are described below and are permitted by City of Fresno Special Tax Financing Law (Chapter 8, Division 1, Article 3 of the Fresno Municipal Code) and the Mello-Roos Community Facilities Act of 1982 (Chapter 2.5 commencing with Section 53311, of Part 1, Division 2, Title 5 of the California Government Code.)

- I. Services may include all costs attributable to maintaining, servicing, cleaning, repairing and/or replacing all operational equipment and infrastructure (including reserves for replacement) pertaining to a sewer lift station servicing properties within CFD No. 17.
- II. General maintenance will include, without limitation, repairing and replacing pumps, motors, belts, hardware, etc.

Maintenance costs will also include a proportionate share of all other expenses that the City of Fresno (City) may incur in administering CFD No. 17.

All Services shall be provided by the City, with its own forces or by contract with third parties, or any combination thereof, to be determined entirely by the City.

Nothing in this Exhibit B or any other exhibit or provision of this resolution shall be construed as committing the City or CFD No. 17 to provide all of the authorized Services or to provide for the payment of or reimbursement for all of the authorized incidental expenses. The provision of Services and/or payment or reimbursement of incidental expenses shall be subject to the continued existence of CFD No. 17 and the availability of sufficient proceeds of special taxes within CFD No. 17.

## **EXHIBIT B**

### **CITY OF FRESNO**

#### **Community Facilities District No. 17 Sewer Lift-Station No. LS001**

##### **Description of Services to be Financed by Community Facilities District No. 17 for Final Tract Map No. 5434**

The operations and reserves for the maintenance of certain required improvements (Services) that are to be financed by Community Facilities District No. 17 (CFD No. 17) for Final Tract Map No. 5434 are generally as described below.

The Services to be financed for Final Tract 5434 by CFD No. 17 shall include all costs attributable to cleaning, maintaining, servicing, repairing and/or replacing all operational equipment and infrastructure (including reserves for replacement) pertaining to the sewer lift station servicing Tract 5434 and its corresponding pressure main.

General maintenance will include, without limitation, repairing and replacing pumps, motors, belts, hardware, etc.

The sewer lift station and its maintenance and operation costs have the potential to be shared by other tracts that use this facility and would thereby annex into CFD No. 17.

Maintenance costs will include a proportionate share of all other expenses that the City of Fresno (City) may incur in administering CFD No. 17.

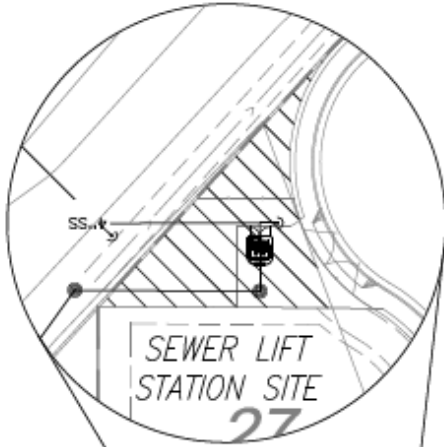
All Services shall be provided by the City, with its own forces or by contract with third parties, or any combination thereof, to be determined entirely by the City.

Nothing in this exhibit or any other exhibit or provision of the Resolution shall be construed as committing the City or CFD No. 17 to provide all of the authorized Services or to provide for the payment of or reimbursement of incidental expenses. The provision of Services and/or payment or reimbursement of incidental expenses shall be subject to the successful formation of CFD No. 17 and the availability of sufficient proceeds of Special Taxes within the District.

**EXHIBIT "B"**

**FEATURES TO BE  
MAINTAINED BY COMMUNITY  
FACILITIES DISTRICT NO.17**

**SEWER LIFT-STATION LS001**

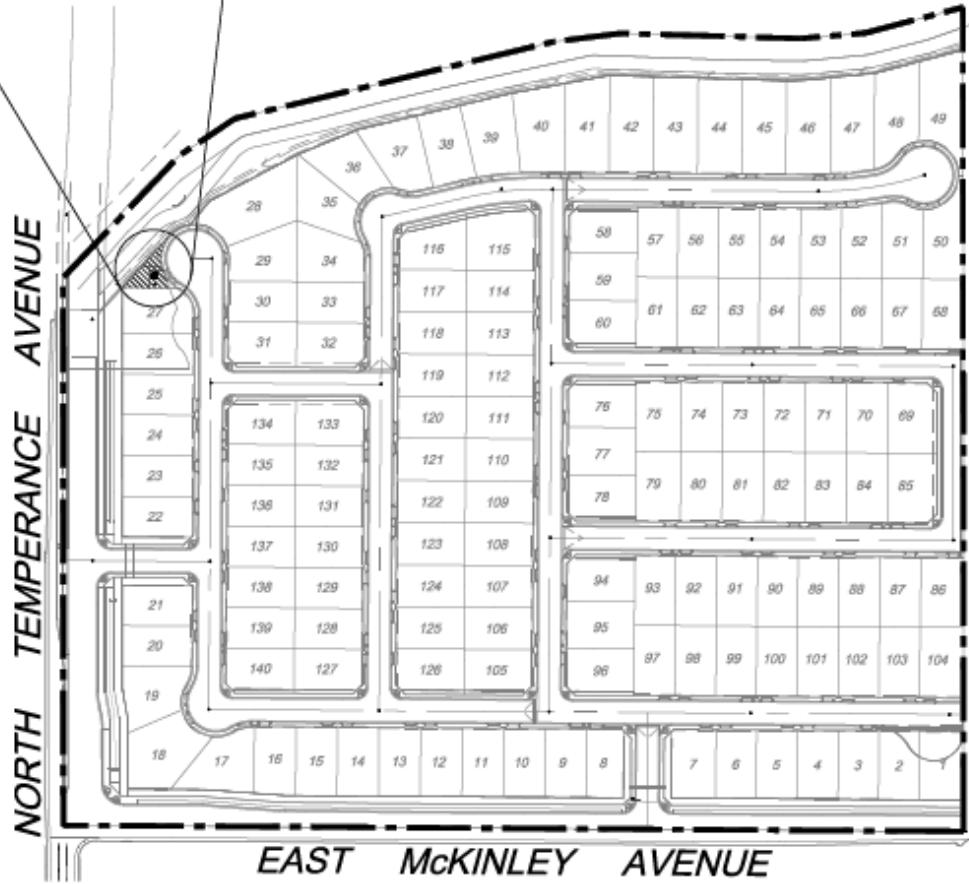


**LEGEND**



DISTRICT MAINTAINED FEATURES: LIFT STATION SYSTEM INCLUDING PUMPS, MOTORS, BELTS, ETC. AND LIFT STATION SITE INCLUDING HOSE BIB, LIGHT.

--- TRACT BOUNDARY LINE



DATE STAMP

## **EXHIBIT B**

### **CITY OF FRESNO**

#### **Community Facilities District No. 17 Sewer Lift-Station No. LS002**

##### **Description of Services to be Financed by Community Facilities District No. 17 for the Annadale Commons Development (Final Tract Map No. 6187; APN 479-270-33)**

The operations and reserves for the maintenance of certain required improvements (Services) that are to be financed by Community Facilities District No. 17 (CFD No. 17) for the Annadale Commons Development (Final Tract Map No. 6187; APN 479-270-33) are generally as described below.

The Services to be financed for the Annadale Commons Development by CFD No. 17 shall include all costs attributable to cleaning, maintaining, servicing, repairing and/or replacing all operational equipment and infrastructure (including reserves for replacement) pertaining to the sewer lift station servicing the Annadale Commons Development and its corresponding pressure main.

General maintenance will include, without limitation, repairing and replacing pumps, motors, belts, hardware, etc.

The sewer lift station and its maintenance and operation costs have the potential to be shared by other tracts that use this facility and would thereby annex into CFD No. 17.

Maintenance costs will include a proportionate share of all other expenses that the City of Fresno (City) may incur in administering CFD No. 17.

All Services shall be provided by the City, with its own forces or by contract with third parties, or any combination thereof, to be determined entirely by the City.

Nothing in this exhibit or any other exhibit or provision of the Resolution shall be construed as committing the City or CFD No. 17 to provide all of the authorized Services or to provide for the payment of or reimbursement of incidental expenses. The provision of Services and/or payment or reimbursement of incidental expenses shall be subject to the successful formation of CFD No. 17 and the availability of sufficient proceeds of Special Taxes within the District.



**PUBLIC WORKS DEPARTMENT**

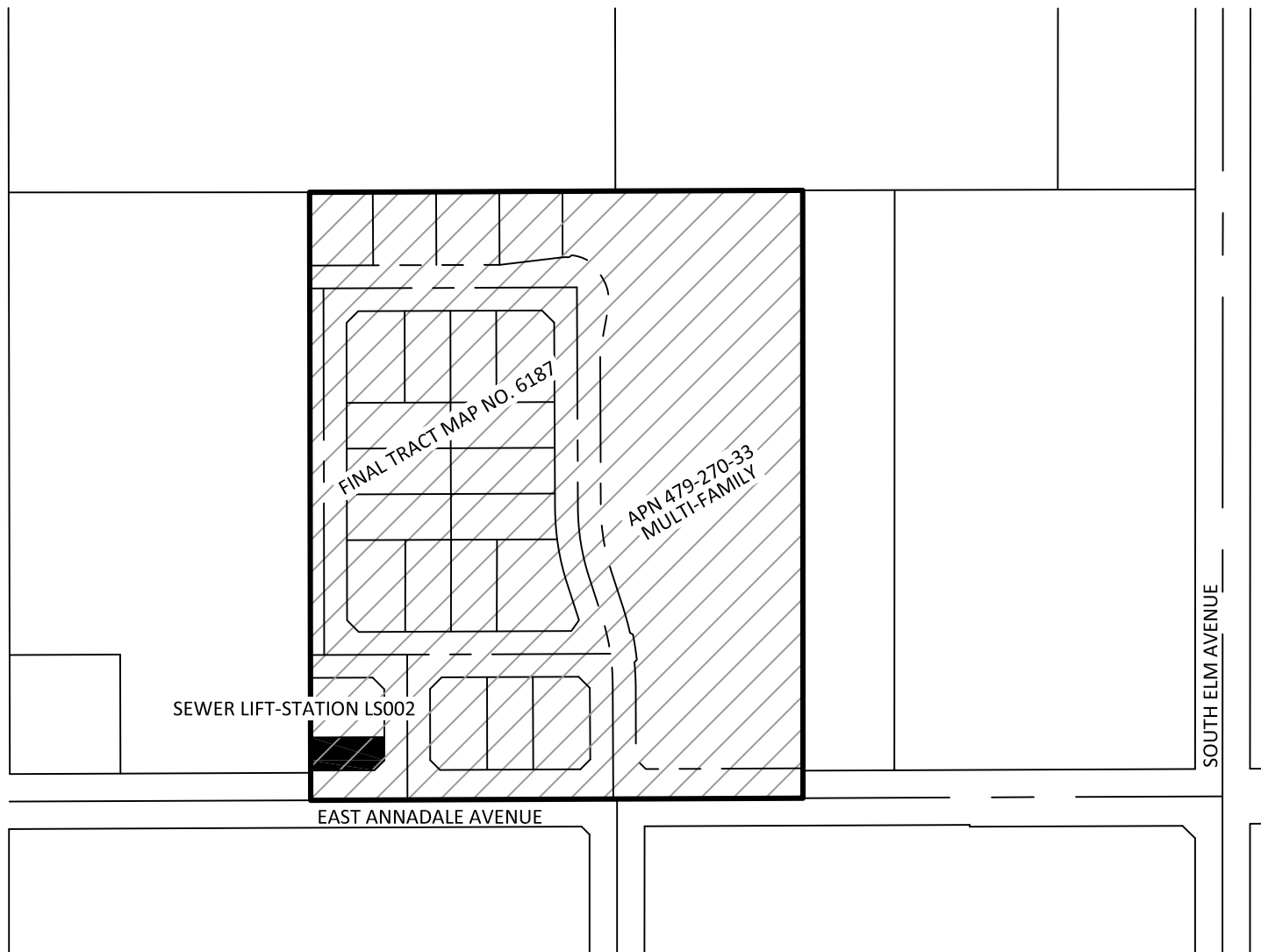
TRAFFIC OPERATIONS AND PLANNING DIVISION

FEATURE TO BE ADDED IS SEWER LIFT-STATION LS002  
COMMUNITY FACILITIES DISTRICT NO. 17



NOT TO SCALE  
April 8, 2020

# ANNADALE COMMONS DEVELOPMENT



## **EXHIBIT C**

### **CITY OF FRESNO Community Facilities District No. 17**

#### **INCIDENTAL EXPENSES**

It is anticipated that the following categories of incidental expenses may be incurred in the proposed legal proceedings for the formation of Community Facilities District No. 17 (CFD No. 17) and implementation of the authorized Services from time to time, and will be payable directly from the proceeds of the special tax. Certain of these expenses are expected to be recurring and may be included in each annual special tax levy.

1. Engineering, architectural, environmental and related miscellaneous consulting services;
2. Survey, staking and contract administration services;
3. Permits, plan check fees, entitlement processing fees and expenses;
4. Special tax consultant services;
5. City staff review, oversight and administrative services;
6. Special tax administrator services, publishing, mailing and posting of notices;
7. Recording fees;
8. Other necessary consultant services incidental to the administration of the District;
9. Posting, collecting and enforcing payment of special taxes, including but not limited to foreclosure attorney's services;
10. Personnel and administrative services provided by City personnel.

The foregoing enumeration shall not be regarded as exclusive and shall be deemed to include any other incidental expenses of a like nature which may be incurred from time to time with respect to CFD No. 17 and the Services.

# EXHIBIT D

## CITY OF FRESNO

### Community Facilities District No. 17 Formation Rate and Method of Apportionment of Special Tax

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#### ANNUAL MAINTENANCE COST ESTIMATE FOR SEWER LIFT-STATIONS

The estimate breaks down the costs of providing one-year of Services to be provided by the City of Fresno Community Facilities District No. 17 (CFD No. 17), commencing with Fiscal Year 2019-2020, for Sewer Lift-Station No. LS001 and Sewer Lift-Station No. LS002.

**Table 1:**

❖ **SEWER LIFT-STATION NO. LS001  
FINAL TRACT MAP NO. 5434**

<b>ITEM</b>	<b>DESCRIPTION</b>	<b>ESTIMATED ANNUAL COST</b>
1	Lift Station Operational Costs	\$8,200.00
2	Lift Station Operational Energy Costs	\$2,000.00
3	Reserve for Replacement	\$5,355.00
4	Incidental Expenses	2,445.00
	Total:	\$18,000.00

**Table 2:**

❖ **SEWER LIFT-STATION NO. LS002, THE ANNADALE COMMONS  
DEVELOPMENT  
FINAL TRACT MAP NO. 6187; APN 479-270-33**

<b>ITEM</b>	<b>DESCRIPTION</b>	<b>ESTIMATED ANNUAL COST</b>
1	Lift Station Operational Costs	\$8,200.00
2	Lift Station Operational Energy Costs	\$2,000.00
3	Reserve for Replacement	\$5,355.00
4	Incidental Expenses	2,445.00
	Total:	\$18,000.00



# EXHIBIT D

## CITY OF FRESNO

### Community Facilities District No. 17 Formation

### Rate and Method of Apportionment of Special Tax

A Special Tax applicable to each assessor's parcel in Community Facilities District No. 17 (CFD No. 17) shall be levied and collected according to the tax liability determined by the City Council of the City of Fresno, through the application of the appropriate amount or rate for taxable property, as described below. All of the property in CFD No. 17, unless exempted by law or by the provisions of Section E below, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD NO. 17 unless, a separate Rate and Method of Apportionment of Special Tax is adopted for the annexation area.

#### A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

**"Assessor's Parcel"** or **"Parcel"** means a lot or parcel shown on an assessor's parcel map with an assigned assessor's parcel number.

**"Assessor's Parcel Map"** means an official map of the County Assessor of the County of Fresno designating parcels by assessor's parcel number.

**"City"** means the City of Fresno.

**"City Law"** means the City of Fresno Special Tax Financing Law, Chapter 8, Division 1, Article 3, of the Fresno Municipal Code.

**"Commercial/Industrial Subdivision"** means subdivisions zoned for commercial or industrial uses.

**"Council"** means the City Council of the City of Fresno, acting as the legislative body of CFD No. 17.

**"Developable Lot"** means a lot that is anticipated development of residential or nonresidential uses, and which is not an outlot, remainder parcel or other parcel which is not intended to be developed or which must be further subdivided before being developed.

**"Development"** means any assessor's parcel within the City of Fresno which is being developed for Industrial, Commercial, or Multi-Family purposes and requires a Building Permit.

## EXHIBIT D

**"Excluded Parcels"** means those assessor's parcels identified as ineligible for inclusion in CFD No. 17 as shown in "Attachment 1" of this Rate and Method of Apportionment of Special Tax.

**"Final Map"** means a final map, or portion thereof, approved by the Council of the City of Fresno pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) that creates individual developable lots for which building permits may be issued. The term "Final Map" shall not include any assessor's parcel map or subdivision map or portion thereof that does not create individual developable lots for which a building permit may be issued, including assessor's parcels that are designated as remainder parcels.

**"Fiscal Year"** means the period starting April 1 and ending on the following March 31.

**"Incidental Expenses"** means the expenses incurred in the proposed legal proceedings for formation of, or annexation into CFD No. 17 and implementation of the authorized Services from time to time, and will be payable directly from the proceeds of the special tax, includable in each annual special tax levy.

**"Maximum Special Tax"** means the maximum special tax, determined in accordance with Section C, which can be levied in any Fiscal Year.

**"Public Property"** means any property within the boundaries of CFD No. 17 that is owned by the federal government, the State of California, or other local governments or public agencies.

**"Reserve for Replacement"** means a reasonable reserve pursuant to Fresno Municipal Code 8-1-303(e) (4), as a service cost or expense and not as payment for public facilities under Government Code Section 53321(d).

**"Residential Unit"** means a residential dwelling unit and shall include single-family unattached homes, condominiums, town homes, duplex, triplex and fourplex units, and individual apartment units in a multi-family building. For purposes of the levy of special taxes pursuant to Section C below, "Residential Units" shall include dwelling units already built on taxable property in CFD No. 17, as well as dwelling units planned, but not yet built, when the special tax is levied each fiscal year.

**"Special Tax"** means any special tax to be levied each fiscal year on assessor's parcels of taxable property to fund the Special Tax Requirement as defined below.

**"Special Tax Requirement"** means the amount necessary in any fiscal year to (i) pay authorized maintenance and improvement expenses, (ii) pay authorized reserve amounts (iii) pay administrative expenses of CFD No. 17, and (iv) cure any delinquencies in the payment of special taxes levied in prior fiscal years or (based on delinquencies in the payment of special taxes which have already taken place) are expected to occur in the fiscal year in which the tax will be collected.

## EXHIBIT D

**"Subdivision"** means generally improved or unimproved land that is divided for the purpose of sale, lease, or financing in a final map, or portion thereof, approved by the Council pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) that creates individual Developable Lots for which building permits may be issued. This includes Final Tract Maps, Final Parcel Maps, and also includes any development or project created by a document that permits construction of Commercial, Industrial, or Multi-Family improvements by but not limited to Final Tract Maps, Final Parcel Maps, Conditional Use Permits and Site Plans. "Subdivision" includes a condominium project, as defined in Section 4125 of the Civil Code, a community apartment project, as defined in Section 4105 of the Civil Code.

**"Taxable Property"** means all of the assessor's parcels within the boundaries of CFD No. 17 which are not exempt from the special tax pursuant to law or Section F below.

**"Tract"** means an area of land within a subdivision identified by a particular tract number on a Final Map approved for the subdivision.

### **B. CALCULATIONS**

#### **COMMERCIAL AND INDUSTRIAL DEVELOPMENTS OR SUBDIVISIONS**

On or about April 1 of each fiscal year, the City of Fresno (City) or its designee shall determine how many square feet of taxable area are in each assessor's parcel within each commercial or industrial development or subdivision of CFD No. 17.

For commercial or industrial developments or subdivisions, the area to be taxed is the total area within each assessor's parcel of the subdivision or development not designated as public right-of-way and is not to exceed the Maximum Special Tax identified for the development or subdivision in Section C, Table 3 or 4 below.

#### **RESIDENTIAL DEVELOPMENTS OR SUBDIVISIONS**

On or about April 1 of each fiscal year, the City or its designee shall determine how many residential units are built or allowed to be built, on assessor's parcels within CFD No. 17. For parcels of undeveloped property zoned for development of single-family units attached or multi-family units, the number of residential units shall be determined by referencing the condominium plan, apartment plan, site plan or other development plan, or by assigning the maximum allowable units permitted based on the underlying zoning for the parcel. Once a single-family attached or multi-family building or buildings have been built on an assessor's parcel, and the special tax levied against the parcel in the next fiscal year shall be calculated by dividing the Special Tax Requirement by the actual number of residential units not to exceed the Maximum Special Tax per residential unit identified for the final map in Section C, Table 3 or 4 below.

## EXHIBIT D

### C. MAXIMUM SPECIAL TAX

The Maximum Special Tax (MST) applicable to each assessor's parcel in CFD No. 17 shall be specific to each development, subdivision, or portion thereof within CFD No. 17. When additional property is annexed to CFD No. 17, the rate and method adopted for the annexed property shall reflect the MST for the development, subdivision, or portion thereof then annexed.

The MST applicable to each development, subdivision, subdivisions, or portion thereof in CFD No. 17 shall be the rate that is created at the time of CFD No. 17 annexation expressly for the individual development, subdivision, subdivisions, or portion thereof being annexed to CFD No. 17 at that time. Beginning in January of each year, the MST may be adjusted upward annually at the discretion of the City with a limit of 3% plus the rise, if any, in the Construction Cost Index (CCI) for the San Francisco Region for the prior 12-month period (December through December) as published in the Engineering News Record, or published in a comparable index if the Engineering News Record is discontinued or otherwise not available. Each annual adjustment of the MST shall become effective on the subsequent July 1.

Subject to the maximum limit set by the MST, the Special Tax for the commercial, industrial or multi-family developments or subdivision assessor's parcels is calculated by spreading the Special Tax Requirement to the total taxable square footage of the development or subdivision and then apportioned proportionately by area to the individual assessor's parcels within the development or subdivision or by the number of residential units, as applicable.

Subject to the maximum limit set by the MST, the Special Tax for Residential Subdivision parcels is calculated by spreading the Special Tax Requirement to the total number of Residential Units, establishing a unit rate that is apportioned back to the individual parcels.

The Maximum Special Tax for Fiscal Year 2019-2020 for each residential unit in the Sewer Lift-Station No. LS001 boundaries for Final Tract Map No. 5434 is identified in Table 3 below:

**Table 3**  
**Assigned Special Tax for Sewer Lift-Station No. LS001**  
**Community Facilities District No. 17**

No.	Description	Total Annual Maximum Special Tax
1.	Final Tract Map No. 5434 Total Annual Lift-Station Costs	\$18,000.00
	Per Lot Annual Cost (140) =	\$128.57

## EXHIBIT D

The Maximum Special Tax for Fiscal Year 2019-2020 for each developed lot in the Sewer Lift-Station No. LS002 boundaries for the Annadale Commons Development (Final Tract Map No. 6187; APN 479-270-33) is identified in Table 4 below:

**Table 4  
Assigned Special Tax for Sewer Lift-Station No. LS002  
Community Facilities District No. 17**

No.	Description	Total Annual Maximum special Tax
1.	Annadale Commons Development	Total Annual Lift-Station Costs \$18,000.00
2.	Assessor's Parcel Number 479-270-33 (Apartments)	Total Shared Annual Cost = \$10,412.00
3.	Final Tract Map No. 6187	Total Shared Annual Cost = \$7,588.00
		Per Lot Annual Cost for Final Tract Map No. 6187 (22 lots) = \$344.91

### D. METHOD OF LEVY AND COLLECTION OF THE SPECIAL TAX

Commencing with Fiscal year 2019-2020, the Special Tax shall be levied on all taxable parcels as follows:

Step 1: Determine the Special Tax Requirement (as defined in Section A above) for the fiscal year in which the Special Tax will be collected;

Step 2: Calculate the total special tax revenues that could be collected from taxable property within CFD NO. 17 based on applying the Maximum Special Tax rates determined pursuant to Section C above to the number of residential units on each parcel of taxable property in CFD No. 17;

If the amount determined in Step 1 is greater than or equal to the amount calculated in Step 2, levy the Maximum Special Tax set forth in Table 3 or 4 above on all parcels of taxable property in CFD No. 17;

If the amount determined in Step 1 is less than the amount calculated in Step 2, levy the Special Tax proportionately against all parcels of taxable property up to 100% of the Maximum Special Tax Requirement for that Fiscal Year.

The Special Tax for CFD No. 17 shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that CFD No. 17 may

## **EXHIBIT D**

(under the authority of Government code 53340), in any particular case, bill the taxes directly to the property owner off of the County of Fresno tax roll, and the Special Taxes will be equally subject to penalties and foreclosure if delinquent.

### **E. EXEMPTIONS**

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on parcels that have been conveyed to a public agency, except as otherwise provided in City Law, and properties receiving a welfare exemption under subdivision (g) of Section 214 of the Revenue and Taxation Code. In addition, no Special Tax shall be levied on excluded parcels or parcels that are determined not to be developable lots.

**EXHIBIT D**

**ATTACHMENT 1**

City of Fresno

Community Facilities District No. 17  
Formation  
Excluded Parcels within Each Development

**THERE ARE NO EXCLUDED PARCELS IN  
FINAL MAP 5434, FINAL TRACT MAP NO. 6187, OR APN 479-270-33**