

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

A RESOLUTION OF THE COUNCIL OF THE CITY OF FRESNO, CALIFORNIA, OF THE INTENTION TO ANNEX FINAL PARCEL MAP NO. 2016-02 AS ANNEXATION NO. 26 TO THE CITY OF FRESNO COMMUNITY FACILITIES DISTRICT NO. 9 AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES

WHEREAS, the City of Fresno ("City") is a charter city and municipal corporation duly created and existing under the Constitution and laws of the State of California; and

WHEREAS, under the City of Fresno Special Tax Financing Law, Chapter 8, Division 1, Article 3, of the Fresno Municipal Code ("City Law"), the Council of the City of Fresno ("Council"), as the legislative body for the community facilities district and any annexation thereto, has the authority to establish a community facilities district and annex property to the community facilities district; and

WHEREAS, on December 16, 2008, the Council adopted Council Resolution No. 2008-351, establishing the City of Fresno Community Facilities District No. 9 ("CFD No. 9"); and

WHEREAS, the original boundaries of CFD No. 9 are as shown on the Boundary Map of City of Fresno Community Facilities District No. 9, recorded December 4, 2008, at Book 42, Page 100 of Assessment and Community Facilities Districts in the Office of the Recorder, County of Fresno, California, a copy of which is on file in the Office of the City Clerk of the City of Fresno ("City Clerk"); and

WHEREAS, the territory encompassing the existing CFD No. 9 is attached hereto as Exhibit A and incorporated herein by this reference; and

Date Adopted:  
Date Approved:  
Effective Date:  
City Attorney Approval:



Resolution No.

WHEREAS, the landowner of Final Parcel Map No. 2016-02 has formally petitioned the City to annex Final Parcel Map No. 2016-02 to CFD No. 9, and the area proposed for annexation to CFD No. 9 is attached hereto as Exhibit B and incorporated herein by this reference; and

WHEREAS, the types of Services provided in the existing CFD No. 9 (“Services”) are specified in the document attached hereto as Exhibit C, Page C-1 and incorporated herein by this reference; and

WHEREAS, the types of Services to be provided to Annexation No. 26 are specified in the document attached hereto as Exhibit C, Pages C-2 and C-3 and incorporated herein by this reference; and

WHEREAS, CFD No. 9 and Annexation No. 26 will share costs proportionately for Services provided by the City; and

WHEREAS, Final Parcel Map No. 2016-02, Annexation No. 26 is located entirely within the limits of the City of Fresno.

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 Annexation No. 26 Boundaries.** The proposed boundaries of Annexation No. 26 are as shown on the map (copy attached as Exhibit B) on file in the Office of the City Clerk of the City of Fresno (“City Clerk”). The boundaries, shown in Annexation Map No. 26, for the territory proposed to be annexed, are preliminarily approved. The City Clerk is directed to record Annexation Map No. 26, or cause it to be

recorded, in the Office of the Recorder, Fresno County, California within ten days after the adoption date of this resolution.

3. **Services.** The Services proposed to be financed in Annexation No. 26 are listed on Pages C-2 and C-3 of Exhibit C, which is attached to and made part of this resolution.

4. **Special Taxes.** Except to the extent that funds are otherwise available to CFD No. 9 to pay for the Services in Annexation No. 26, a special tax sufficient to pay the costs (“Special Tax”) thereof, secured by recording a continuing lien against all nonexempt real property in Annexation No. 26, will be levied annually within Annexation No. 26, and collected in the same manner as ordinary ad valorem property taxes, or in any other manner as this Council or its designee shall determine, including direct billing of the effected property owners. The proposed Rate and Method of Apportionment of the Special Tax among the real property parcels within Annexation No. 26, in sufficient detail for each landowner within Annexation No. 26 to estimate the maximum amount each owner will have to pay, are described in Exhibit D, attached and incorporated herein by reference.

5. **District Annexation Report.** The Director of Public Works Department, as the officer having charge and control of the services in and for CFD No. 9, or his designee, is directed to study the proposed Services and to make, or cause to be made, and filed with the City Clerk a report of the study for Annexation No. 26 in writing (“District Report”) presenting the following:

- a. A description of the Services required to adequately meet the needs of CFD No. 9, Annexation No. 26.

b. An estimate of the fair and reasonable cost of the Services including the cost of acquiring land, rights-of-way and easements, costs of any physical services required in conjunction therewith, and incidental expenses in connection therewith.

c. Describe any plan for Services that will be provided in common with the existing district and/or any territory that may be annexed.

d. If the Special Tax levied within the territory proposed to be annexed is higher or lower than the existing CFD No. 9, identify the extent and reasons why the costs to provide Services in that territory are higher or lower than those provided in the existing CFD No. 9. Specify any alteration in the Special Tax rate levied within the existing community facilities district because of the proposed annexation.

e. The District Report shall be made a part of the record of the public hearing specified below.

6. **Single Ballot.** The propositions to set the appropriations limit and to approve the levy of the Special Tax shall be combined into a single ballot and submitted to the voters pursuant to City Law.

7. **Annexation Hearing.** Thursday, December 5, 2019, is fixed as the date and time, in the City Council Chambers, 2600 Fresno Street, Fresno, California, this Council, that this legislative body for CFD No. 9, will conduct a public hearing on the annexation of Final Parcel Map No. 2016-02 and will consider and finally determine whether the public interest, convenience and necessity require the annexation and the levy of the Special Tax.

8. **Public Notice.** The City Clerk is directed to cause notice of the public hearing to be given by publication once in a newspaper of general circulation published in the area of CFD No. 9. The publication shall be complete at least seven days before the hearing date set herein. The notice shall be in the form specified by Sections 53339.4 and 53322 of Chapter 2.5 of the California Government Code.

**Attachments:**

- Exhibit A: Original Boundaries of CFD No. 9
- Exhibit B: Annexation Map No. 26
- Exhibit C: Description of Services
- 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 \_\_\_\_\_, 2019.

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

YVONNE SPENCE, MMC CRM  
City Clerk

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

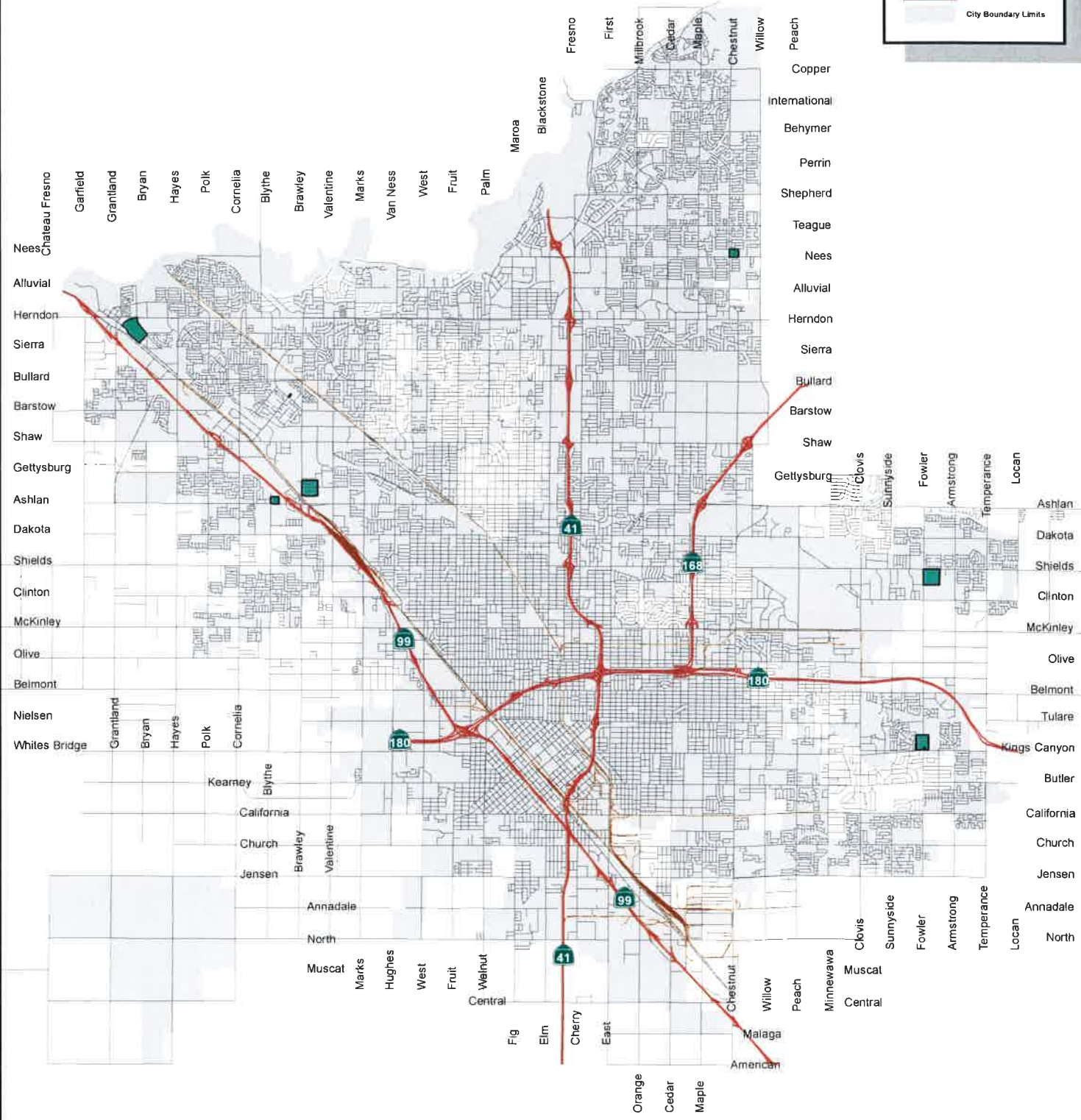
APPROVED AS TO FORM:  
CITY ATTORNEY'S OFFICE

BY: \_\_\_\_\_  
John Hastrup / Deputy City Attorney

# CITY OF FRESNO MAINTENANCE CFD9 ANNEXATION

**Legend**

- State Routes
- Rail Road
- Street Centerline
- CFD9
- City Boundary Limits



## Exhibit A

Date: 3/13/2015

# EXHIBIT B



TERRITORY TO BE ANNEXED TO THE CITY CFD NO. 9

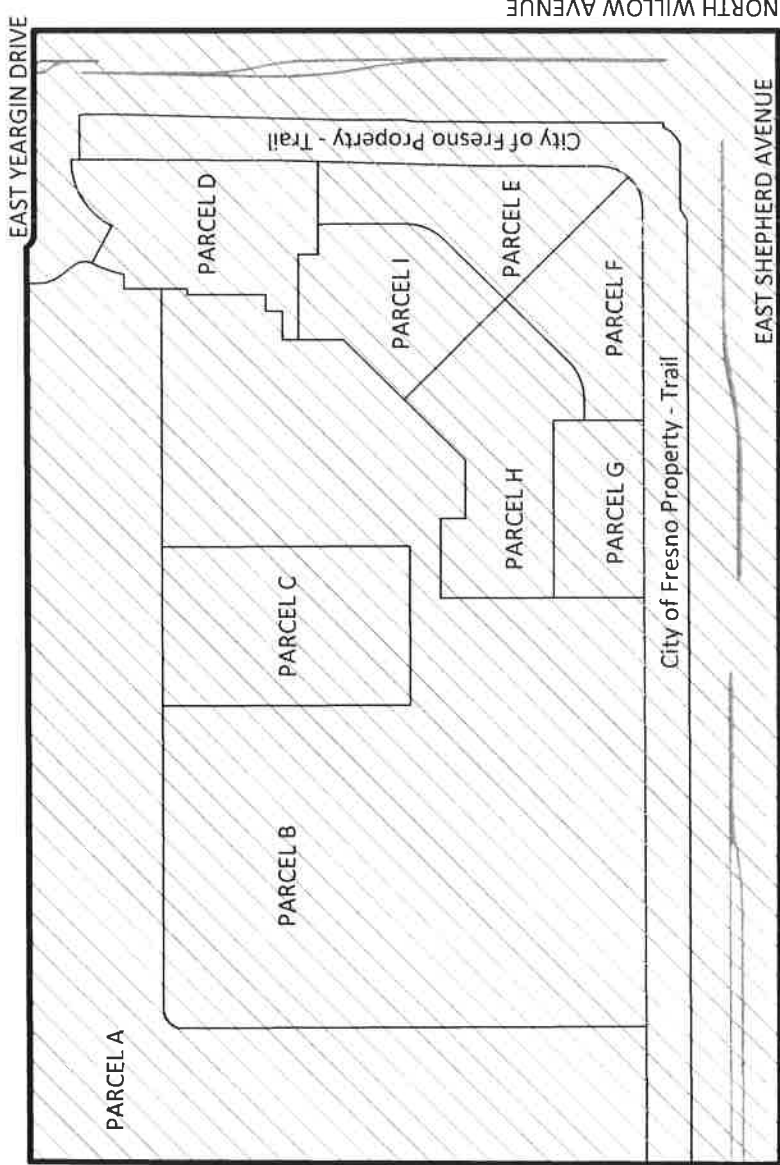


BOUNDARY LINE OF NEW TERRITORY

N



NOT TO SCALE



DOC. \_\_\_\_\_ FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF FRESNO THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2019.

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



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

I HEREBY CERTIFY THAT THE ANNEXATION MAP NO. 26 OF THE COMMUNITY FACILITIES DISTRICT NO. 9, CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA WAS ADOPTED BY THE COUNCIL OF THE CITY OF FRESNO BY RESOLUTION NO. 2019-\_\_\_\_ ON \_\_\_\_\_, 2019.

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



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

THIS ANNEXATION MAP NO. 26 OF THE CITY OF FRESNO COMMUNITY FACILITIES DISTRICT NO. 9, WAS FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2019 AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M AT BOOK 45, 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)

REFERENCE: BOUNDARY MAP OF CITY OF FRESNO COMMUNITY FACILITIES DISTRICT NO. 9, RECORDED DECEMBER 4, 2008 AT BOOK 42, PAGE 100 OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE RECORDER IN THE COUNTY OF FRESNO, STATE OF CALIFORNIA

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

<b>CITY OF FRESNO - Public Works Department</b>	
ANNEXATION MAP NO. 26 OF COMMUNITY FACILITIES DISTRICT NO. 9 OF THE CITY OF FRESNO, FRESNO COUNTY, CALIFORNIA	COMPT. ENCL. _____ OFFICE ENCL. _____ CITY BOOK _____ OR. REC. A. LIB. _____ OR. REC. OF _____ DATE: October 14, 2019 BOOK # _____



# EXHIBIT C

## CITY OF FRESNO

### Community Facilities District No. 9 Formation

#### Description of Services currently financed by Community Facilities District No. 9

The services and operations (“Services”) that are to be financed by Community Facilities District No. 9 (“CFD No. 9”) 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 landscaping facilities (including reserves), including stamped concrete paving in medians and landscaped areas in public street rights-of-way, public trails, and, in instances where a required sound wall abuts a local City street and public landscape easements are officially dedicated for public use.

General maintenance will include, without limitation, mowing, edging, fertilizing, seeding, aerating, and watering grass areas; repairing and replacing irrigation systems as necessary; staking, pruning, replacing and spraying of trees and shrubs; repairing and replacing paths, walkways and trails; repairing and replacing stamped concrete paving and removing litter, debris, and garbage.

- II. Services may include all costs attributable to cleaning, maintaining, servicing, repairing and/or replacing all local ground level street infrastructures (including reserves) within local street rights-of-way. Such facilities may include, without limitation, street paving, curbs and gutters, sidewalks, street lighting, hydrants, inlets, street trees, street signage and street furniture.

Maintenance costs will also include a proportionate share of all other expenses that the City may incur in administering the CFD No. 9.

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

Nothing in this exhibit or any other exhibit or provision of this Resolution shall be construed as committing the City or CFD No. 9 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. 9 and the availability of sufficient proceeds of special taxes within the District.

# EXHIBIT C

## CITY OF FRESNO

### **Description of Services to be Financed by Community Facilities District No. 9 For (Final Parcel Map No. 2016-02) Annexation No. 26**

The services and operations described below ("Services") to be financed by Community Facilities District No. 9 ("CFD No. 9") for Final Parcel Map No. 2016-02, Annexation No. 26 are generally as described below and herewith Exhibit C, page C-3.

The Services that are to be financed may include all costs attributable to maintaining, servicing, cleaning, repairing and/or replacing all landscaping facilities (including reserves), including landscaping and trees areas in public street rights-of-way, public trails, and public landscape easements officially dedicated for public use.

General maintenance will include, without limitation, mowing, edging, fertilizing, seeding, aerating, and watering grass areas; repairing and replacing irrigation systems as necessary; staking, pruning, replacing and spraying of trees and shrubs; repairing and replacing paths, walkways and trails; repairing and replacing stamped concrete paving and removing litter, debris, and garbage.

Services shall include all costs attributable to cleaning, maintaining, servicing, repairing and/or replacing all ground level infrastructure (including reserves for replacement) within the public street rights-of-way and City private property associated with Final Parcel Map No. 2016-02. Such facilities include, without limitation, concrete curbs and gutters, major street median hardscaping, entrance median curbs and hardscaping, valley gutters, curb ramps and sidewalks, asphalt concrete trail, street name signage, entrance traffic signal, street lighting, and local street paving associated with this subdivision. Such facilities also include, without limitation, trail hardscaping, decomposed granite and trail amenities associated with the subdivision.

Maintenance costs will also include a proportionate share of all other expenses that the City may incur in administering the CFD No. 9.

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

Nothing in this exhibit or any other exhibit or provision of this Resolution shall be construed as committing the City or CFD No. 9 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 successful annexation of Annexation No. 26 to CFD No. 9 and the availability of sufficient proceeds of Special Taxes within CFD No. 9.



# PUBLIC WORKS DEPARTMENT

TRAFFIC AND ENGINEERING SERVICES DIVISION  
FEATURES TO BE ADDED BY ANNEXATION NO. 26  
COMMUNITY FACILITIES DISTRICT NO. 9



NOT TO SCALE  
October 14, 2019



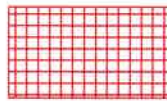
LANDSCAPE AND IRRIGATION:  
WILLOW & SHEPHERD MEDIAN = 7,212 SF



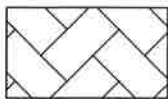
SWAN TREES = 16 EA



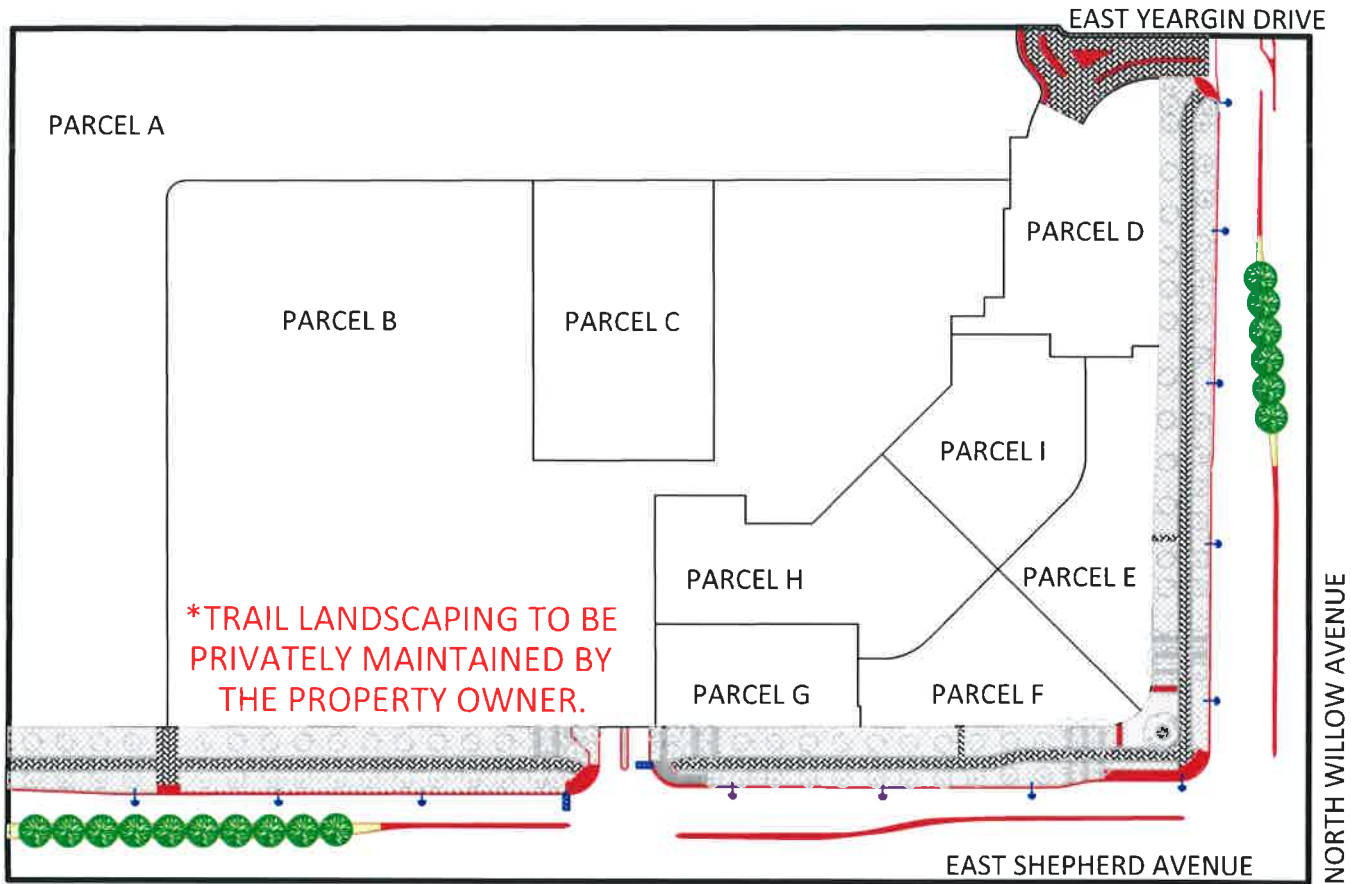
CONCRETE IMPROVEMENTS:  
CURB & GUTTER = 2,265 LF  
VALLEY GUTTER = 452 SF  
SIDEWALK & CURB RAMPS = 4,342 SF  
ENTRANCE MEDIAN CURB = 741 LF



STAMPED CONCRETE  
NON-PAVEMENT = 5,426 SF  
MEDIAN EDGE = 1,314 SF



LOCAL STREET AND TRAIL PAVING:  
YEARGIN DR. = 9,361 SF  
TRAIL = 23,968 SF



TRAFFIC SIGNAL:



STREET LIGHTS:  
TOTAL = 12 EACH

**EXHIBIT D**

**CITY OF FRESNO**

**Community Facilities District No. 9  
Annexation No. 26**

**Rate and Method of Apportionment of Special Tax**

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**Cost Estimate**

The estimate breaks down the costs of providing 1 year's Service for FY 2019-2020.

<b>ITEM</b>	<b>DESCRIPTION</b>	<b>ESTIMATED COST</b>
1	Landscape Operational Costs	\$51,548.00
2	Other Operational Costs	\$1,975.00
3	Reserve for Replacement	\$43,509.00
4	Incidental Expenses	\$135.00
	<b>Total</b>	<b>\$97,167.00</b>

**Subdivision or Development Appropriation Limit**

<b>Final Parcel Map No.</b>	<b>Total Maximum Special Tax for Services</b>	<b>Appropriation Limit</b>	<b>Landowner</b>
2016-02	\$97,167.00	\$500,000.00	Heritage Development Co.

# EXHIBIT D

## City of Fresno

### Community Facilities District No. 9 Annexation No. 26

#### Rate and Method of Apportionment of Special Tax

A special tax applicable to each assessor's parcel in Community Facilities District No. 9 ("CFD No. 9") 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. 9, 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. 9 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 or Industrial Developments or Subdivisions"** means developments or 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. 9.

**"Developable Lot"** means a lot that is anticipated development of residential or non-residential 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. 9 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 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.

**“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. 9 that is owned by the federal government, 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 Development or Subdivision”** means developments or subdivisions zoned for residential multi-family uses.

**“Residential Unit”** means a multi-family residential dwelling unit and shall include condominiums, town homes, duplex, triplex and fourplex units, and individual apartment units in a multi-family subdivision. For purposes of the levy of special taxes pursuant to Section B below, “Residential Units” shall include dwelling units already built on taxable property in CFD No. 9, as well as dwelling units planned, but not yet built, when the special tax is levied each fiscal year.

**“Shared Services”** means the costs of services are paid equally by the property owners of two or more subdivisions.

**“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 administrative expenses of CFD No. 9, and (iii) 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 the division, by any subdivider, of any unit or units of improved or unimproved land, or any portion thereof, shown on the latest equalized county assessment roll as a unit or as contiguous units, for the purpose of sale, lease, or financing whether immediate or future. Property shall be considered as contiguous units, even if it is separated by roads, streets, utility easement or railroad rights-of-way. “Subdivision” includes a condominium project, as defined in Section 1351 of the Civil Code, a community apartment project, as defined in Section 1351 of the Civil Code.

**“Taxable Property”** means all of the assessor’s parcels within the boundaries of CFD No. 9 which are not exempt from the special tax pursuant to law or Section E below.

### 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 parcels within each commercial or industrial development or subdivision of CFD No. 9.

For commercial or industrial developments or subdivisions, the area to be taxed is the total area within each assessor’s parcels 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 1 below.

#### RESIDENTIAL 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. 9. For parcels of undeveloped property zoned for development of 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 multi-family building or buildings have been built on an assessor’s parcel, the City or its designee shall determine the actual number of residential units contained within the building or buildings, 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 subdivision in Section C, Table 1 below.

### C. MAXIMUM SPECIAL TAX

The Maximum Special Tax (“MST”) applicable to each assessor’s parcel in CFD No. 9 shall be specific to each development, subdivision, subdivisions, or portion thereof within CFD No. 9. When additional property is annexed into CFD No. 9, the rate and

## EXHIBIT D

method adopted for the annexed property shall reflect the MST for the development, subdivision, subdivisions, or respective portion thereof then annexed.

The MST applicable to each development, subdivision, subdivisions, or portion thereof in CFD No. 9 shall be the rate that is created at the time of CFD No. 9 annexation expressly for the individual development, subdivision, subdivisions, or portion thereof being annexed to CFD No. 9 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 development 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.

The total Maximum Special Tax for Fiscal Year 2019-2020 for the development or subdivision is identified in Table 1 below:

<b>Table 1 Maximum Special Tax (Fiscal Year 2019-2020)*</b>	
<b><i>Subdivision Number**</i></b>	<b><i>Total Maximum Special Tax</i></b>
2016-02	\$97,167.00
<b>**A Special Tax shall be levied on all assessor's parcels within an identified development or subdivision except excluded parcels as identified in Attachment 1.</b>	

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

Commencing with Fiscal Year 2019-2020, the Special Tax shall be levied on all parcels of taxable property 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. 9 based on applying the Maximum



## EXHIBIT D

Special Tax rates determined pursuant to Section C above to each parcel of taxable property in CFD No. 9;

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 1 above on all parcels of taxable property in CFD No. 9;

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 for each subdivision as identified in Table 1, until the amount of the Special Tax levy equals the Special Tax Requirement for that fiscal year.

The Special Tax for CFD No. 9 shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that CFD No. 9 may (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. 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. 9  
Annexation 26

Excluded Parcels

**THERE ARE NO EXCLUDED PARCELS IN  
FINAL PARCEL MAP NO. 2016-02**