

RESOLUTION NO. 2020 - _____

**A RESOLUTION OF THE COUNCIL OF THE CITY OF
FRESNO OF FORMATION OF COMMUNITY FACILITIES
DISTRICT NO. 17, AUTHORIZING THE LEVY OF A
SPECIAL TAX THEREIN AND PRELIMINARILY
ESTABLISHING AN APPROPRIATION LIMIT THEREON**

Community Facilities District No. 17

WHEREAS, on April 23, 2020, the Council of the City of Fresno adopted Council Resolution No. 2020-083 to establish a Community Facilities District and to authorize the levy of special taxes, stating its intention to form the City of Fresno Community Facilities District No. 17 Sewer Lift-Station Maintenance District (CFD No. 17), pursuant to the City of Fresno Special Tax Financing Law (City Law), Chapter 8, Division 1, Article 3 of the Fresno Municipal Code; and

WHEREAS, Council Resolution No. 2020-083, incorporating a map of the proposed boundaries of CFD No. 17 and stating the Services to be provided, the estimated maximum cost of providing such Services, and the Rate and Method of Apportionment of the Special Tax to be levied within CFD No. 17 to pay for the Services (as hereafter defined) with respect to CFD No. 17, is on file with the City Clerk and provisions thereof are incorporated herein by this reference as if fully set forth herein; and

WHEREAS, on this date, this Council held a noticed public hearing as required by City Law and Council Resolution No. 2020-083 relative to the proposed formation of CFD No. 17 and all aspects thereof; and

1 of 6

Date Adopted:
Date Approved
Effective Date:

City Attorney Approval:



Resolution No.

WHEREAS, at said hearing all interested persons desiring to be heard on all matters pertaining to the formation of CFD No. 17, the Services to be provided therein and the levy of said special tax were heard and a full and fair hearing was held; and

WHEREAS, at said hearing evidence was presented to this Council on said matters before it, including a report by the Public Works Director (District Report) as to the Services to be provided through CFD No. 17 and the costs thereof, a copy of which is on file with the City Clerk, and this Council at the conclusion of said hearing is fully advised in the premises; and

WHEREAS, the City Clerk or designee did not receive written protests with respect to the formation of CFD No. 17, the furnishing of specified types of Services and the Rate and Method of Apportionment of the Special Taxes filed by 50% or more of the registered voters, or six registered voters, whichever is more, residing within the territory of CFD No. 17 or property owners of one-half or more of the area of land within CFD No. 17 and not exempt from of the special tax; and

WHEREAS, the special tax proposed to be levied in CFD No. 17 to pay for the proposed Services and Incidental Expenses to be financed therein, as set forth in Exhibits A, B, and C hereto, have not been eliminated by protest by 50% or more of the registered voters, or six registered voters, whichever is more, residing within the territory of CFD No. 17 or the owners of one-half or more of the area of land within CFD No. 17 and not exempt from the special tax.

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

1. **Recitals.** The foregoing recitals are true and correct.

2. **No Majority Protest.** The proposed special tax to be levied within CFD No. 17 has not been precluded by majority protest pursuant to City Law.

3. **Prior Proceedings.** All prior proceedings taken by this Council in connection with the establishment of CFD No. 17 and the levy of the special tax have been duly considered and are hereby found and determined to be valid and in conformity with the requirements of City Law. This Council hereby finds and determines that the proposed formation is in conformity with the goals and policies heretofore adopted by this Council with respect to the formation of CFD No. 17.

4. **CFD No. 17 Established.** The community facilities district designated “City of Fresno, Community Facilities District No. 17 Sewer Lift-Station Maintenance District” is hereby established pursuant to City Law.

5. **Boundaries Described.** The boundaries of CFD No. 17, as set forth in the boundary maps of CFD No. 17 heretofore recorded in Fresno County Recorder’s Office in Book 46 at pages 2 and 3 of Maps of Assessment and Community Facilities Districts, are hereby approved and incorporated herein by reference and shall be the boundaries of CFD No. 17.

6. **Services.** The type of public Services and Incidental Expenses proposed to be financed by CFD No. 17 and pursuant to City Law shall consist of those items listed as Services and Incidental Expenses on Exhibits A and B attached hereto, and incorporated herein by this reference.

7. **Special Taxes.** Except to the extent that funds are otherwise available to CFD No. 17 to pay for the Services, a special tax sufficient to pay the costs thereof, secured by a continuing lien against all non-exempt real property in CFD No. 17, will be levied

annually within CFD No. 17, and collected in the same manner as ordinary ad valorem property taxes or in such other manner as this Council or its designee shall determine, including direct billing of the affected property owners. The proposed Rate and Method of Apportionment of the Special Tax among the parcels of real property within CFD No. 17, in sufficient detail to allow each landowner within CFD No. 17 to estimate the probable maximum amount such owner will have to pay, are described in the Rate and Method of Apportionment attached hereto as Exhibit C, and incorporated herein by this reference.

8. **Tax Collection Authority.** The Public Works Director of the City of Fresno 2600 Fresno Street, Fresno, California 93721, telephone number (559) 621-8650 is the officer who will be responsible for preparing annually a current roll of special tax levy obligations by assessor's parcel number and which will be responsible for estimating future special tax levies pursuant to City Law.

9. **Tax Lien.** Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in CFD No. 17, and this lien shall continue in force and effect until the special tax obligation ceases and the lien canceled in accordance with law or until collection of the tax by the City ceases.

10. **Appropriations Limit.** In accordance with City Law, the annual appropriations limit as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of CFD No. 17, is hereby preliminary established at \$500,000.00 and said appropriations limit shall be submitted to the voters of the proposed district as hereafter provided. The proposition establishing said annual appropriations limit shall

become effective if approved by the qualified electors voting thereon and shall be adjusted in accordance with the applicable provisions of City Law.

11. **Election.** Pursuant to the provisions of City Law, the proposition of the levy of the special tax and the proposition of the establishment of the appropriations limit specified above shall be submitted to the qualified electors of the proposed district at an election the time, place and conditions of which election shall be as specified by a separate resolution of this Council.

12. **Effective Date.** This Resolution shall take effect upon its adoption.

Attachments:

Exhibit A – Description of Services for CFD No. 17

Exhibit B – Description of Incidental Expenses

Exhibit C– Rate and Method of Apportionment

* * * * *

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 :

Mayor Approval: _____, 2020
Mayor Approval/No Return: _____, 2020
Mayor Veto: _____, 2020
Council Override Vote: _____, 2020

YVONNE SPENCE, CRM MMC
City Clerk

BY: _____ Date
Deputy

APPROVED AS TO FORM:
DOUGLAS T. SLOAN
City Attorney

BY: _____ Date
Jennifer M. Quintanilla
Deputy City Attorney

EXHIBIT A

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 that are to be financed by Community Facilities District No. 17 (CFD No. 17) (Services) are any and all Services defined 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 and any corresponding pressure mains.
- 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 A 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 A

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.

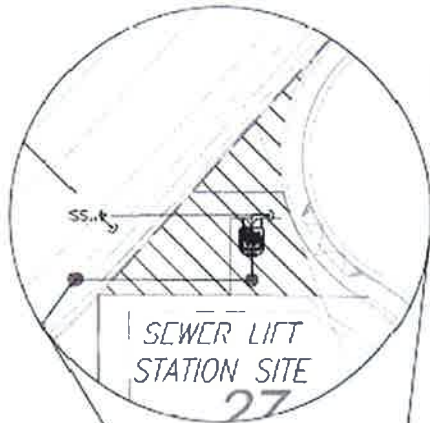
All Services shall be provided by the City, with its own forces or by contract with third parties, or any combination thereof, to be determined entirely by the City.

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 A

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

SEWER LIFT-STATION LS001



LEGEND

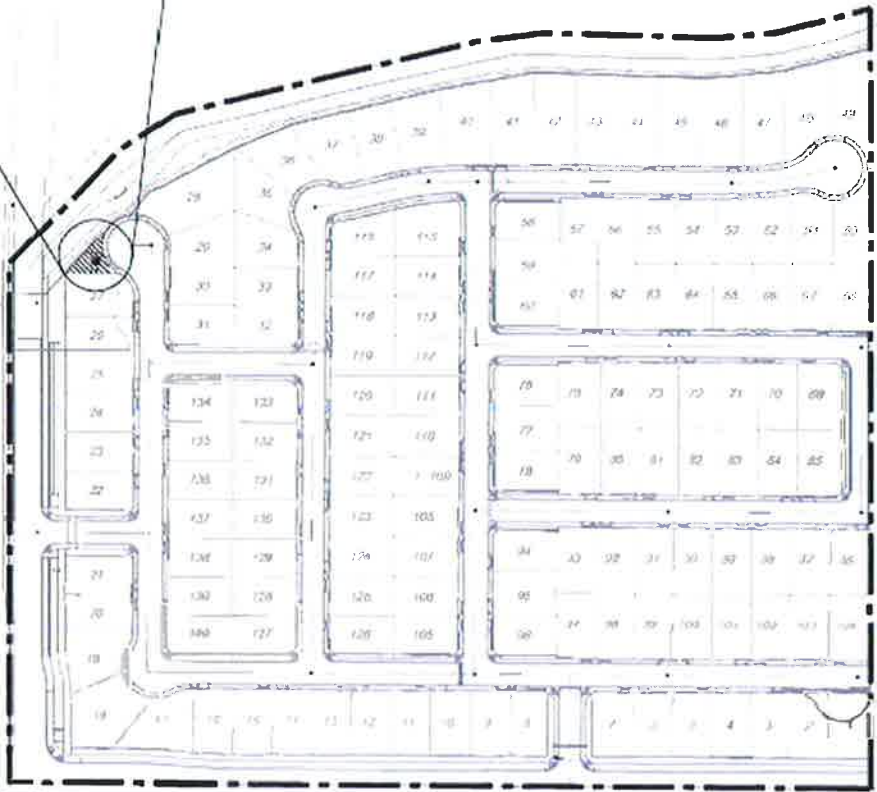


DISTRICT MAINTAINED FEATURES: LIFT STATION SYSTEM INCLUDING PUMPS, MOTORS, BELTS, ETC. AND LIFT STATION SITE INCLUDING HOSE BIB, LIGHT.

--- TRACT BOUNDARY LINE



NORTH TEMPERANCE AVENUE



EAST MCKINLEY AVENUE

EXHIBIT A

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

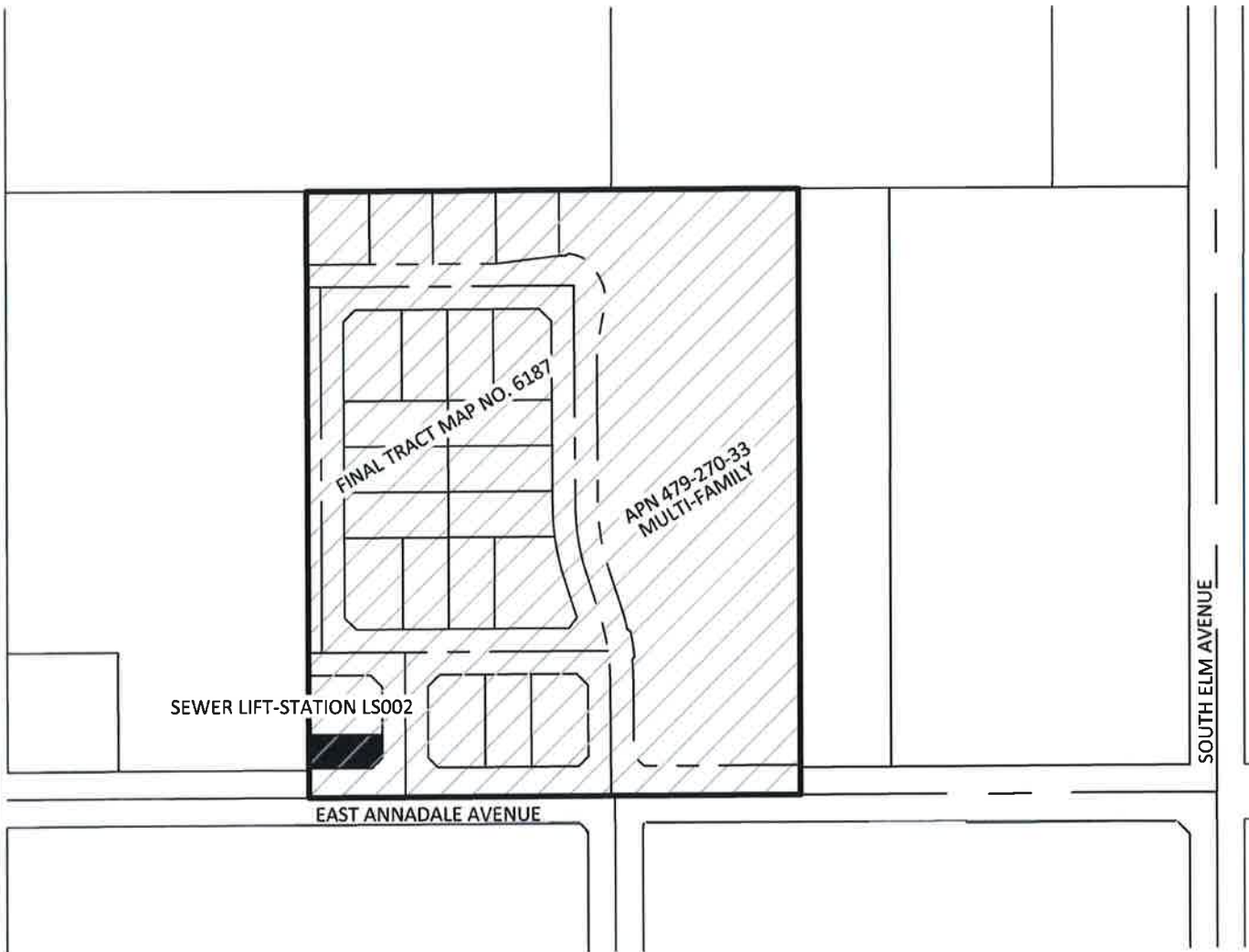


EXHIBIT B

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 C

CITY OF FRESNO

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

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**

ITEM	DESCRIPTION	ESTIMATED ANNUAL COST
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**

ITEM	DESCRIPTION	ESTIMATED ANNUAL COST
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 C

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 C

"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 C

"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 C

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 C

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 C

(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 C

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**