

RESOLUTION NO. _____

A RESOLUTION OF THE COUNCIL OF THE CITY OF FRESNO, CALIFORNIA, OF INTENTION TO ANNEX FINAL TRACT MAP NO. 6165 AND THE TERRITORY KNOWN AS ASSESSOR'S PARCEL NUMBER 404-500-62 AND 404-500-63 AS ANNEXATION NO. 90 TO THE CITY OF FRESNO COMMUNITY FACILITIES DISTRICT NO. 11 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"), this 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 November 15, 2005, the Council of the City of Fresno ("Council") adopted Council Resolution No. 2005-490 establishing the City of Fresno Community Facilities District No. 11 ("CFD No. 11"); and

WHEREAS, the original boundaries of CFD No. 11 are shown on the Boundary Map of City of Fresno Community Facilities District No. 11, recorded November 8, 2005, at Book 41, Page 61 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. 11 is attached hereto as Exhibit A and incorporated herein by this reference; and

1 of 6

Date Adopted:

Date Approved:

Effective Date:

City Attorney Approval:



Resolution No.

WHEREAS, the landowners of Final Tract Map No. 6165 and the territory known as Assessor's Parcel Number 404-500-62 and 404-500-63 have formally petitioned the City to have this territory annexed to CFD No. 11, and the area proposed for annexation to CFD No. 11 is attached hereto as Exhibit B and incorporated herein by this reference; and

WHEREAS, the types of public services provided in the existing CFD No. 11 ("Services") are specified in the document attached hereto as Exhibit C, Page C-2, and incorporated herein by this reference; and

WHEREAS, the types of Services to be provided for Final Tract Map No. 6165 by CFD No. 11, are specified in the document attached hereto as Exhibit C, Page C-1, and incorporated herein by this reference; and

WHEREAS, the types of shared Services to be provided for Outlot A by CFD No. 11 for Final Tract Map No. 6165, Assessor's Parcel Number 404-500-62, and 404-500-63 are also specified in the document attached hereto as Exhibit C, Page C-1, and incorporated herein by this reference; and

WHEREAS, Annexation No. 90, Final Tract Map No. 6165, Assessor's Parcel Number 404-500-62, and 404-500-63, is located entirely within the limits of the City of Fresno; and

WHEREAS, CFD No. 11 and Annexation No. 90 will share costs proportionately for Services provided by the City; and

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. 90 Boundaries.** The proposed boundaries of Annexation No. 90 are as shown on the map (copy attached as Exhibit B) on file with the City Clerk. The boundaries, shown in Annexation Map No. 90, for the territory proposed to be annexed, are preliminarily approved. The City Clerk is directed to record Annexation Map No. 90, 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 operation and reserves for maintenance (“Services”) proposed to be financed in Annexation No. 90 are listed on Page C-1 of Exhibit C, attached hereto and incorporated herein by this reference.

4. **Special Taxes.** Except to the extent that funds are otherwise available to CFD No. 11 to pay for the Services in Annexation No. 90, 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. 90 will be levied annually within Annexation No. 90, 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. 90 are described in sufficient detail for each landowner within Annexation No. 90 to estimate the maximum amount each owner will have to pay, in Exhibit D, attached hereto and incorporated herein by this 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. 11, 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 CFD NO. 11, Annexation No. 90 (“District Report”), in writing presenting the following:

a. A description of the Services by type required to adequately meet the needs of CFD No. 11, Annexation No. 90.

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. 11, 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. 11. Specify any alteration in the special tax rate levied within the existing CFD No. 11 because of the proposed annexation.

e. The CFD No. 11, Annexation No. 90 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. **Public Hearing.** Thursday, December 13, 2018, at 10:00 a.m., 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. 11, will conduct a public

hearing on the annexation of Final Tract Map No. 6165, Assessor's Parcel Number 404-500-62, and 404-500-63 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. 11. 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. 11
- Exhibit B: Annexation Map No. 90
- 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 _____, 2018.

AYES:
NOES:
ABSENT:
ABSTAIN:

YVONNE SPENCE, MMC
City Clerk

BY: _____
Deputy

APPROVED AS TO FORM:
CITY ATTORNEY'S OFFICE

BY: _____
John Hastrup / Deputy City Attorney

CITY OF FRESNO MAINTENANCE CFD11 ANNEXATION

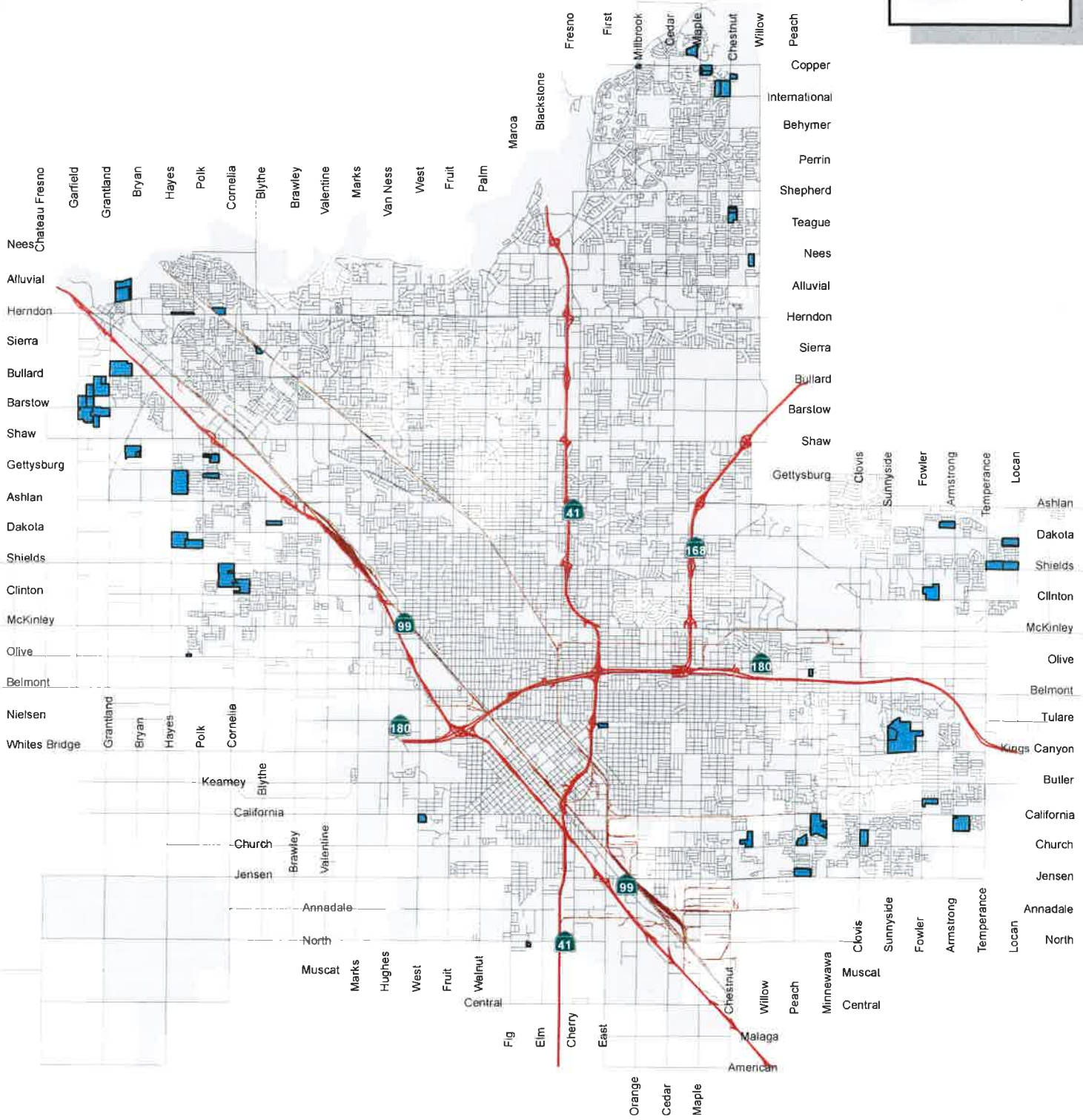
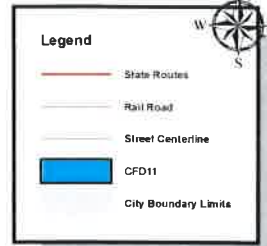


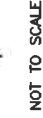
Exhibit A

Date: 3/13/2015

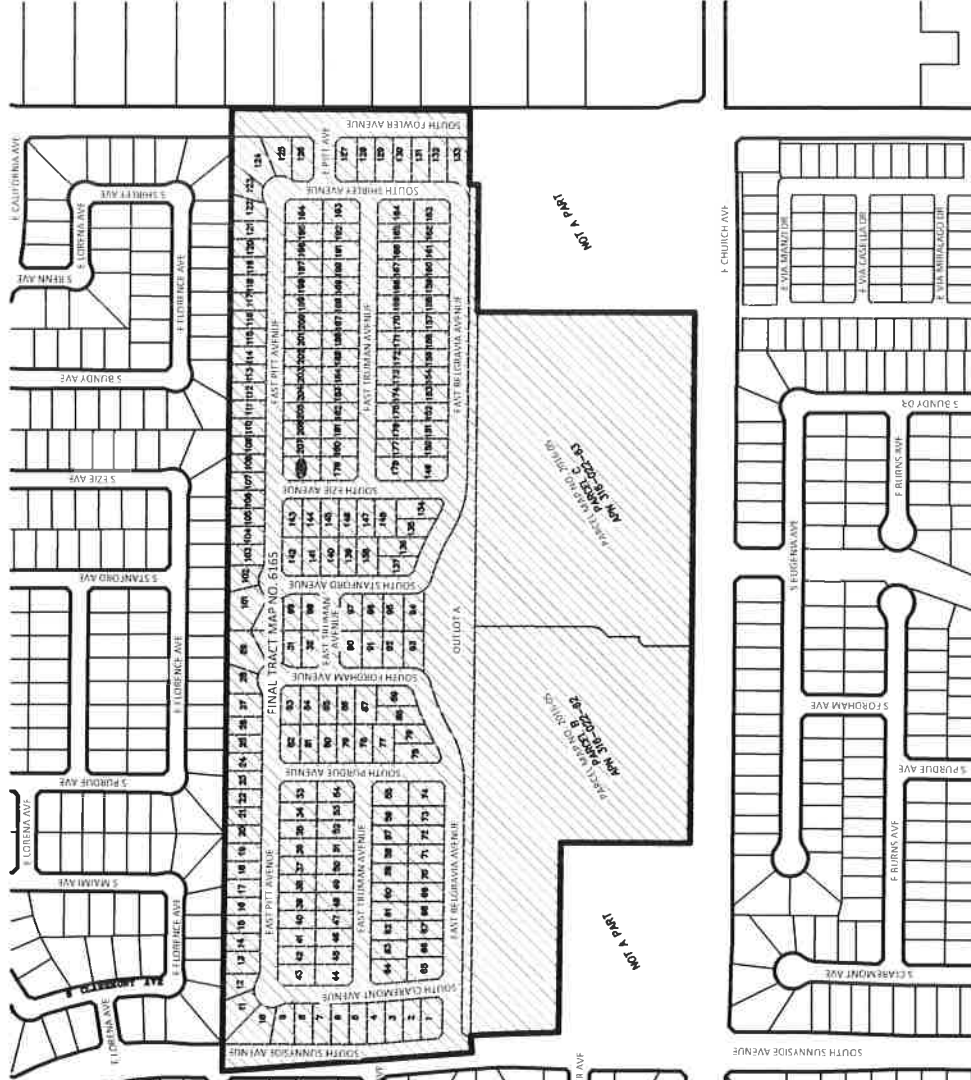
EXHIBIT B

TERRITORY TO BE ANNEXED
TO THE CITY CFD NO. 11

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 _____, 2018.

ATTEST:



YVONNE SPENCE, MMC
CITY CLERK OF THE CITY OF FRESNO

BY: _____
DEPUTY

I HEREBY CERTIFY THAT THE ANNEXATION MAP NO. 90 OF THE COMMUNITY
FACILITIES DISTRICT NO. 11, CITY OF FRESNO, COUNTY OF FRESNO, STATE OF
CALIFORNIA WAS ADOPTED BY THE COUNCIL OF THE CITY OF FRESNO BY
RESOLUTION NO. 2018-____ ON _____, 2018.

ATTEST:



YVONNE SPENCE, MMC
CITY CLERK OF THE CITY OF FRESNO

BY: _____
DEPUTY

THIS ANNEXATION MAP NO. 90 OF THE CITY OF FRESNO COMMUNITY
FACILITIES DISTRICT NO. 11, WAS FILED THIS ____ DAY OF _____, 2018
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. 11, RECORDED NOVEMBER 8, 2005 AT BOOK 41, PAGE 61 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

CITY OF FRESNO - Public Works Department

ANNEXATION MAP NO. 90 OF
COMMUNITY FACILITIES DISTRICT NO. 11
OF THE CITY OF FRESNO, FRESNO
COUNTY, CALIFORNIA

CONTR. ENR. _____ OFFICE ENR.
CITY ENR. _____
DR. BY: ALMA
CH. BY: _____
DATE: JANUARY 18, 2018
SHEET NO. 1
OF 1 SHEETS
SCALE: _____

EXHIBIT C
CITY OF FRESNO

Community Facilities District No. 11

**Description of Services to be Financed by Community Facilities District No. 11
for Annexation No. 90**

1. The operations and reserves for the maintenance of certain required improvements (“Services”) that are to be financed for Final Tract Map No. 6165 of Annexation No. 90 by Community Facilities District No. 11 (“CFD No. 11”) are generally as described below:
 - a. The Services will include all costs (including reserves for replacement) attributable to maintaining, servicing, cleaning, repairing and/or replacing landscaped areas and trees in public street rights-of-way and public landscape easements.
 - b. General maintenance will include, without limitation, repairing and replacing irrigation systems as necessary; staking, pruning, replacing and spraying of trees and shrubs; removing litter, debris, and garbage.
 - c. Services shall include all costs attributable to cleaning, maintaining, servicing, repairing and/or replacing all ground level infrastructure (including reserves for replacement) within public easements and open spaces. Such facilities include, without limitation, concrete curbs and gutters, valley gutters, curb ramps and sidewalks, street name signage and all costs attributable to street lighting, and local street paving.

2. The shared costs for the Services provided for Outlot A (Park) of Final Tract Map No. 6165 will be financed by Final Tract Map No. 6165 and Assessor’s Parcel Number 404-500-62 and 404-500-63 of Annexation No. 90 and are generally as described below:
 - a. The Services will include all costs (including reserves for replacement) attributable to maintaining, servicing, cleaning, repairing and/or replacing landscaped areas, trees, and irrigation systems; including, but not limited to, concrete pads and walkways, basketball court, Storm Tech Drainage System, park amenities and exercise equipment.

Maintenance costs will include a proportionate share of all other expenses that the City of Fresno (“City”) may incur in administering CFD No. 11.

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 this Resolution shall be construed as committing the City or CFD No. 11 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. 90 to CFD No. 11 and the availability of sufficient proceeds of Special Taxes within CFD No. 11.

EXHIBIT C

CITY OF FRESNO

Community Facilities District No. 11 Formation

Description of Services currently financed by Community Facilities District No. 11

The services that are to be financed ("Services") by Community Facilities District No. 11 ("CFD No. 11") 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 facilities, including hardscaping, in landscaped areas (may include reserves for replacement) in public street rights-of-way, public landscape easements, public trail areas, parkways, and other similar landscaped areas officially dedicated for public use.
- II. 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; 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 infrastructure (may include reserves for replacement) within local street rights-of-way. Such facilities may include, without limitation, street paving, curbs and gutters, sidewalks, street lighting, hydrants, inlets, street trees and street furniture.
- III. Services may include costs attributable to police, fire, traffic control, street lighting and recreational services.

Maintenance costs will also include a proportionate share of all other expenses that the City of Fresno ("City") may incur in administering the CFD No. 11.

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 this resolution shall be construed as committing the City or CFD No. 11 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. 11 and the availability of sufficient proceeds of special taxes within the CFD No. 11.

EXHIBIT D

CITY OF FRESNO

Community Facilities District No. 11
Annexation No. 90

Rate and Method of Apportionment of Special Tax

1. ANNUAL MAINTENANCE COST ESTIMATE

The estimate breaks down the costs of one-year of Services to be provided by the City of Fresno Community Facilities District No 11 ("CFD No. 11"), commencing with Fiscal Year 2018-2019, for Annexation No. 90. The proposed boundaries for Annexation No. 90, Final Tract Map No. 6165 ("T6165") and the territory known as Assessor's Parcel Number 404-500-62 and Assessor's Parcel Number 404-500-63, are as shown on Exhibit B attached hereto and incorporated herein by this reference. Upon development, Assessor's Parcel Number 404-500-62 and Assessor's Parcel Number 404-500-63 shall share in the cost for all Services for Outlot A.

Table 1: Annexation No. 90 Annual Maintenance Service Cost Estimate

ITEM	DESCRIPTION – ANNUAL MAINTENANCE	ESTIMATED ANNUAL COST
1	<i>T6165 Landscape Operational Costs</i>	\$17,657.00
2	<i>T6165 Other Operational Costs</i>	\$1,228.00
3	<i>T6165 Reserve for Replacement</i>	\$43,491.00
4	<i>T6165 Incidental Expenses</i>	\$3,120.00
	<i>Subtotal Annual Cost = \$65,496.00</i>	
5	<i>Outlot A Park Operational Costs</i>	\$67,137.00
6	<i>Outlot A Park Reserve for Replacement</i>	\$53,027.00
	<i>Subtotal Annual Cost = \$120,164.00</i>	
		Total Estimated Annual Expenses = \$185,660.00

2. METHOD OF LEVY AND COLLECTION OF THE SPECIAL TAX

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels within the boundaries of Annexation No. 90 of the City of Fresno Community Facilities District No 11 ("CFD No. 11"), other than Assessor's Parcels classified as Exempt Property as defined herein, and collected each Fiscal Year commencing in Fiscal Year 2018-2019, in an amount determined by the CFD Administrator through the procedures described below. All of the real property within Annexation No. 90, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

EXHIBIT D

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part I, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the actual or estimated costs incurred by the City, acting for and on behalf of the CFD as the administrator thereof, to determine, levy and collect the Special Taxes, including salaries of City employees and a proportionate amount of the City's general administrative overhead related thereto, and the fees of consultants and legal counsel providing services related to the formation and administration of the CFD; the costs of collecting installments of the Special Taxes; and any other costs required to form or administer the CFD as determined by the City.

"Annual Maintenance Cost Estimate" means the estimate of annual maintenance services for the improvements identified in Annexation No. 90 of CFD No. 11. Refer to Table 1: which provides a breakdown of costs for Services.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned assessor's parcel number.

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

"Assigned Special Tax" means the annual special tax for Developed Property described in Section 3, Table 2 below.

"CFD Administrator" means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"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.

"Council" means the City Council of the City of Fresno, acting as the legislative body of CFD No. 11.

"Development" means any assessor's parcel within the City of Fresno which is being developed for Single Family Residential, Multi-Family Residential, and/or Non-Residential or Commercial purposes and requires a Tentative Map, Conditional Use Permit or a Site Plan Review.

"Excluded Parcels" means those assessor's parcels identified as ineligible for inclusion in CFD No. 11 as shown in "Attachment 1" of this Rate and Method of Apportionment of Special Tax.

"Exempt Property" means all Assessor's Parcels within Annexation No. 90 of CFD No. 11 that are exempt from the Special Taxes pursuant to the City Law or Section 6 herein.

EXHIBIT D

"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 without further subdivision. 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 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" refer to Exhibit C, Incidental Expenses, attached hereto and incorporated herein by this reference.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section A below, that may be levied in any Fiscal Year.

"Multi-Family Residential Property" means all Assessor's Parcels which a building permit has been issued for purposes of constructing a residential structure consisting of two or more residential dwelling units that share common walls, including, but not limited to, duplexes, triplexes, townhomes, condominiums, and apartment units.

"Proportionately" means in any Fiscal Year, that the ratio of the actual Special Tax to the Maximum Special Tax is equal for all Assessors' Parcels of Taxable Property within each Land Use Class.

"Public Property" means any property within the boundaries of the CFD that is owned by or dedicated to the federal government, the State of California, the County, the City or any other public agency.

"Reserve for Replacement" means maintaining a reasonable reserve pursuant to the Fresno Municipal Code, Section 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 Property" means all Assessors' Parcels of Developed Property for which a building permit(s) has been issued for purposes of constructing one or more Residential Dwelling Units. Residential Property includes Single Family Residential Property and Multi-Family Residential Property.

"Single Family Residential Property" means all Assessors' Parcels for which a building permit(s) has been issued for purposes of constructing one single-family residential dwelling unit.

"Special Tax" means the Special Tax levied pursuant to the provisions of Sections 3 and 4C below in each Fiscal Year on each Assessor's Parcel of Developed Property and Undeveloped Property to fund the Special Tax Requirement.

"Special Tax Requirement" means the amount necessary in any Fiscal Year to pay the authorized costs for Services provided by CFD No. 11 for Annexation No. 90, (ii) pay Incidental Expenses of Annexation No. 90, (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

EXHIBIT D

occur in the fiscal year in which the tax will be collected.

"State" means the State of California.

"Subdivision" means a division, by any subdivider, of any unit or units of improved or unimproved land, or any portion thereof, shown on the latest equalized tax 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 Annexation No. 90 that are not exempt from the Special Tax pursuant to law or as defined below under Section E.

"Undeveloped Property" means, for each Fiscal Year that Assessor's Parcel Number 404-500-62 and/or Assessor's Parcel Number 404-500-63, Parcels B and C of Final Parcel Map No. 2016-05, is determined by the CFD Administrator to be Taxable Property not designated for development.

3. MAXIMUM SPECIAL TAX RATE

The Maximum Special Tax ("MST") applicable to each Assessor's Parcel in Annexation No. 90 shall be specific to the Developed Property and maintenance Services identified within the Annexation No. 90 proposed boundary. The Maximum Special Tax for each Assessor's Parcel designated as Developed Property, in any Fiscal Year, shall be the Assigned Special Tax shown below in Table 2.

Table 2
Assigned Special Tax for Annexation No. 90
Community Facilities District No. 11
Fiscal Year 2018-2019

No.	Description	Total Maximum Special Tax
1	Final Tract Map No. 6165 Improvements	Subtotal = \$65,496.00
2	Outlot A Park	61.33% of Shared Park Costs = \$73,696.00
		TOTAL = \$139,192.00
ANNUAL COST PER (208) LOT =		\$669.20
3	APN 404-500-62	18.25% of Shared Park Costs = \$21,929.00
4	APN 404-500-63	20.42% of Shared Park Costs = \$24,539.00
Total Maximum Special Tax to be Collected =		\$185,660.00

Notes:

- ANNUAL ESCALATION OF MAXIMUM SPECIAL TAX:** Beginning in January 1st of each year, the MST may be adjusted upward annually by 3% plus the rise, if any, in the Construction Cost Index (CCI) for the San Francisco Region for the

EXHIBIT D

Prior 12 month period 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 date.

2. **UNDEVELOPED PROPERTY:** If Assessor's Parcel Number 404-500-62 or Assessor's Parcel Number 404-500-63 is determined to be Undeveloped Property, for any Fiscal Year, that parcel shall be exempt from the levy of the Special Tax.
3. **SHARED PARK COSTS:** If Assessor's Parcel Number 404-500-62 or Assessor's Parcel Number 404-500-63 is determined to be Undeveloped Property, then the shared park costs required shall be shared between the 208 lots of Final Tract Map No. 6165.

4. METHOD OF LEVY AND COLLECTION OF THE SPECIAL TAX

Commencing with Fiscal Year 2018-2019, 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 Annexation No. 90 of CFD No. 11 based on applying the Maximum Special Tax rates determined pursuant to Section 3 above to each parcel of taxable property in Annexation No. 90 of CFD No. 11;

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 2 above on all parcels of taxable property in Annexation No. 90 of CFD No. 11;

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 as identified in Table 2, until the amount of the Special Tax levy equals the Special Tax Requirement for that fiscal year.

5. MANNER OF COLLECTION

The annual Special Taxes shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that the Special Taxes may be billed and collected at a different time or in a different manner if necessary to meet the financial obligations of Annexation No. 90 of CFD No. 11.

6. EXEMPTIONS

EXHIBIT D

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 (Tax Exempt Property) or parcels that are determined not to be Undeveloped Property.

EXHIBIT D

ATTACHMENT "1"

City of Fresno

Community Facilities District No. 11
Annexation No. 90

Excluded Parcels

**THERE ARE NO EXCLUDED PARCELS WITHIN
THE BOUNDARIES OF ANNEXATION NO. 90**

Landscaping	Unit	Number of Units	Cost/Unit	Total Annual Operational Cost	Total Annual Reserve Cost
OUTLOT A Trees & Shrubs	SF	49,844	\$0.57	\$28,411.08	
OUTLOT A Turf & Beds	SF	44,007	\$0.88	\$38,726.16	
Irrigation	SF	93,851	\$0.09		\$8,043.03
Small Trees	EA	15	\$32.49		\$487.35
Large Trees	EA	119	\$28.42		\$3,381.98
Concrete Walkways and pads	SF	30,266	\$0.1240		\$3,752.98
Basket Ball Court	EA	1	\$259.00		\$259.00
StormTech Drainage System	EA	1	\$3,962.71		\$3,962.71
Edging	LF	114	\$7.27		\$828.78
DECOMPOSED GRANITE	SF	2,660	\$5.00		\$13,300.00
Benches	EA	2	\$1,005.00		\$2,010.00
Trash Receptacles	EA	3	\$674.00		\$2,022.00
HealthBeat Ab Crunch/Leg Lift Direct Bury	EA	1	\$2,696.67		\$2,696.67
HealthBeat Assissted Row-Push up	EA	1	\$2,552.09		\$2,552.09
HealthBeat Pull-Up/Dip Direct Bury	EA	1	\$2,768.96		\$2,768.96
HealthBeat Stretch	EA	1	\$3,753.20		\$3,753.20
HealthBeat Polymetrics	EA	1	\$3,208.25		\$3,208.25
TOTAL LUMP SUM =				\$67,137.00	\$53,027.00
Total Cost of Park =				\$120,164.00	\$120,164.00

Parcel Map 2016-05		10/10/2018				
	Acres					
Parcel D	39.6					
T6165 Park	-2.6					
Parcel D	37	61.33%	\$ 41,174.69	\$ 32,521.12	\$ 73,696.00	
Parcel B	11.01	18.25%	\$ 12,252.25	\$ 9,677.23	\$ 21,929.00	
Parcel C	12.32	20.42%	\$ 13,710.06	\$ 10,828.65	\$ 24,539.00	
TAL ACRES	60.33	100%	\$ 67,137.00	\$ 53,027.00	\$120,164.00	\$120,164.00

\$ 46,468.19

FINAL TRACT MAP NO 6165 61 33% SHARED PARK COSTS							Assessor's Parcel Number 316-022-62 18 25% SHARED PARK COSTS		Assessor's Parcel Number 316-022-63 20 42% SHARED PARK COSTS		
ITEM	TYPE	UNITS	UNIT COST	NUMBER OF UNITS	ANNUAL COST OPERATION	ANNUAL COST RESERVE	ANNUAL COST OPERATION	ANNUAL COST RESERVE	ANNUAL COST OPERATION	ANNUAL COST RESERVE	
OPERATIONAL LANDSCAPING											
SUNNYSIDE BUFFER/PARKWAYS	TREES & SHRUBS	SF	0.5700	11,892	6,835.44						
FOWLER BUFFER/PARKWAYS	TREES & SHRUBS	SF	0.5700	19,552	8,921.64						
ENTRANCE MEDIAN W/TRAFFIC CONTROL	TREES & SHRUBS	SF	0.8300	311	510.93						
FOWLER MEDIAN W/TRAFFIC CONTROL	TREES & SHRUBS	SF	0.8300	2,304	1,368.52						
	OUTLOT A TOTAL OPERATIONAL	EA			41,174.59			12,252.20		13,710.06	
STREET LIGHTS											
	ENERGY COSTS (Local LED)	EA	20.1900	53	1,110.78						
	ENERGY COSTS (Safety LED)	EA	58.8480	2	117.70						
RESERVES											
IRRIGATION SYSTEMS	REPAIR & REPLACE	SF	0.0857	30,659		2,627.48					
TREES	SMALL TREE	EA	32.4900	87		2,826.83					
*Inclusive all trees planted	LARGE TREE	EA	28.4200	34		965.08					
STREET LIGHTS	STANDARD LIGHT	EA	38.1475	57		2,174.41					
STREET NAME SIGNS	REPAIR/REPLACE	EA	3.2636	21		68.54					
CONCRETE	CURB & GUTTER	LF	0.1160	17,890		2,075.24					
	WALLEY GUTTERS	SF	0.0931	3,024		281.53					
	CURB RAMPS & SIDEWALK	SF	0.1240	82,067		10,176.31					
HARDSCAPE (TRAFFIC CALMING)	STAMPED CONCRETE NON-PAVEMENT	SF	0.1015	212		21.02					
	MEDIAN CURB	LF	0.0436	252		10.99					
	MEDIAN EDGE	SF	0.0300	817		18.82					
ASPHALT PAVING	INTERIOR RESIDENTIAL	SF	0.0778	286,635		22,242.95					
	OUTLOT A TOTAL RESERVES	EA				32,841.13			9,677.73	10,829.00	
INCIDENTAL EXPENSES	PER LOT OR PARCEL	EA	15.0000	208		3,120.00					
					63,189.00	78,912.00	12,252.90	9,677.00	13,710.00	10,829.00	
					Total Annual Special Tax for Annexation No.90	\$139,192.00		\$21,929.00		\$24,539.00	\$185,660.00

Total Number of Lots Final Tract Map No. #165 = 208

\$669.20 PER LOT \$105.43 PER LOT \$117.98 PER LOT
*TOTAL ANNUAL COST PER LOT TO BE COLLECTED FOR FY 2018-18 \$892.61

*THE TWO PARCELS WILL SHARE COSTS UPON DEVELOPMENT AS DEFINED IN THE LEGAL DOCUMENTS.