RESOLUTION NO. _____

A RESOLUTION OF THE COUNCIL OF THE CITY OF FRESNO, CALIFORNIA, TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 9 AND AUTHORIZING THE LEVY OF A SPECIAL TAX FOR ANNEXATION NO. 75

WHEREAS, on June 25, 2026, the Council of the City of Fresno (Council) adopted Council Resolution No. 2026-172 to annex the Territory Identified as Final Tract Map No. 6172 to the City of Fresno, Community Facilities District No. 9 (CFD No. 9) and to Authorize the Levy of Special Taxes, pursuant to the City of Fresno Special Tax Financing Law, Chapter 8, Division 1, Article 3, of the Fresno Municipal Code (City Law); and

WHEREAS, Council Resolution No. 2026-172, incorporating a map of the area proposed for annexation to CFD No. 9, and stating the Services (as hereinafter defined) 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 Annexation No. 75 of CFD No. 9 to finance the Services with respect to Annexation No. 75 of CFD No. 9, is on file with the City Clerk of the City of Fresno (City Clerk), and the 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. 2026-172, concerning the annexation of territory to CFD No. 9; and

WHEREAS, at the hearing all interested persons desiring to be heard on the annexation of territory to CFD No. 9, the Services to be provided therein and the levy of said special tax were heard and a full fair hearing was held; and

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

WHEREAS, at the hearing evidence was presented to this Council on the proposed annexation before it, including a report by the Public Works Director (District Report) as to the Services to be provided through CFD No. 9 and the costs thereof, and a copy of the District Report is on file with the City Clerk; and

WHEREAS, pursuant to Government Code Section 53339.6, the City Clerk or designee did not receive written protests with respect to the proposed annexation, the specified types of services to be furnished therein, or the rate and method of apportionment of the special taxes therein, from any of the following: (1) at least 50% of the registered voters or six registered voters, whichever is more, residing within the existing community facilities district; (2) at least 50% of the registered voters or six registered voters, whichever is more, residing within the territory proposed for annexation; (3) property owners not exempt from the special tax and owning at least one-half of the area of land in the territory included in the existing community facilities district; or (4) property owners not exempt from the special tax and owning at least one-half of the area of land in the territory proposed for annexation; and

WHEREAS, the Special Tax proposed to be levied upon the territory, if annexed, to pay for the proposed Services (set forth in Exhibit A, Page A-2 hereto), has not been eliminated through protest of at least 50% or more of the registered voters residing within the territory proposed for annexation, or through protests of landowners not exempt from the special tax and owning at least one-half of the area of land within the proposed annexation.

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 the proposed annexation has not been precluded by majority protest pursuant to City Law.

3. **Prior Proceedings.** The Council duly considered all prior proceedings for the proposed annexation and the levy of the special tax therein, and finds and determines that the proceedings are valid and conform to the requirements of City Law. This Council hereby finds and determines that the proposed annexation conforms to the Goals and Policies that this Council adopted respecting the formation of CFD No. 9.

4. **Boundaries Described.** The boundaries of the proposed annexation, set forth in the map of the area proposed for annexation to CFD No. 9, recorded in the Fresno County Recorder's Office in Book 47 page 69 of Maps of Assessment and Community Facilities Districts, are approved, incorporated herein by reference, and shall be the boundaries of Annexation No. 75.

5. **Services.** The types of Services proposed to be financed by Annexation No. 75 of CFD No. 9 and pursuant to City Law shall consist of those listed as services on page A-2 of Exhibit A in the District Report on file with the City Clerk (Services), which are also attached hereto and incorporated herein by this reference.

6. **Special Taxes.** Except to the extent that funds are otherwise available to CFD No. 9 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. 9, including the territory to be annexed, will be levied annually within CFD No. 9, 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 affected property

owners. The proposed rate and method of apportionment of the special tax among the parcels of real property within the territory of the proposed annexation, in sufficient detail to allow each landowner within the territory of the proposed annexation to estimate the probable maximum amount such owner will have to pay, is described in the District Report on file with the City Clerk and attached hereto as Exhibit B and incorporated herein by this reference.

7. **Tax Collection Authority.** The Public Works Director of the City of Fresno or designee, 2600 Fresno Street, Fresno, California 93721 telephone number (559) 621-1492 is the officer who will be responsible for preparing annually a current roll of special tax levy obligations by assessor's parcel number and estimating future special tax levies pursuant to City Law.

8. **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 non-exempt real property in the proposed annexation area. This lien shall continue in force and effect until the special tax obligation ceases and the lien is canceled in accordance with law or until collection of the tax by the City of Fresno ceases.

9. **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 the proposed annexation, is hereby preliminarily established at $500,000.00 and said appropriations limit shall be submitted to the voters of the proposed annexation 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.

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

11. **Effective Date.** This Resolution shall be effective upon final approval.

Attachments:
Exhibit A - Description of Services
Exhibit B - Rate and Method of Apportionment of Special Tax

* * * * * * * * * * * * * * *

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

I, AMY K. ALLER, 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 _____ 2026.

AYES :
NOES :
ABSENT :
ABSTAIN :

Mayor Approval: _____, 2026
Mayor Approval/No Return: _____, 2026
Mayor Veto: _____, 2026
Council Override Vote: _____, 2026

AMY K. ALLER
City Clerk

BY: _____
Date
Deputy

APPROVED AS TO FORM:
ANDREW JANZ
City Attorney

BY: _____
Brent Richardson Date
Deputy City Attorney

EXHIBIT A

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 <u>all</u> 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 <u>all</u> 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 A

City of Fresno

Community Facilities District No. 9
Annexation No. 75

Description of Services to be Financed by
Community Facilities District No. 9 for Final Tract Map No. 6172

The services and operations described below (Services) to be financed by Community Facilities District No. 9 (CFD No. 9) for Final Tract Map No. 6172, Annexation No. 75 are generally as described below.

The Services that are to be financed will include all costs attributable to maintaining, servicing, cleaning, repairing and/or replacing landscaping facilities (including reserves) and stamped concrete paving in medians within public street rights-of-way.

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; 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 associated with Final Tract Map No. 6172. Such facilities include, without limitation, concrete curbs and gutters, major street median curbs, valley gutters, curb ramps and sidewalks, and street lighting associated with this subdivision.

Services shall include all costs attributable to street lighting services.

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. 75 to CFD No. 9 and the availability of sufficient proceeds of Special Taxes within CFD No. 9.

EXHIBIT B

City of Fresno

Community Facilities District No. 9
Annexation No. 75

Rate and Method of Apportionment of Special Tax

Cost Estimate

The estimate breaks down the costs of providing one year's Service for FY 2026-2027.

ITEM	DESCRIPTION	ESTIMATED COST
1	Landscape Operational Costs	$4,629.00
2	Other Operational Costs	$4,401.00
3	Reserve for Replacement	$13,899.00
4	Incidental Expenses	$18.00
	Total	$22,947.00

Subdivision or Development Appropriation Limit

Final Tract Map No.	Total Maximum Special Tax for Services per Acre	Appropriation Limit	Landowner
6172	$1,662.83	$500,000.00	Paseo Point Investments, LLC

EXHIBIT B

City of Fresno

Community Facilities District No. 9
Annexation No. 75

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.

"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.

"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 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. 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 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 will be adjusted upward annually by 2% or by the rise of the Construction Cost Index (CCI), if it exceeds 2%, 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 2026-2027 for Annexation No. 75 of CFD No. 9 is identified in Table 1 below:

Table 1
Maximum Special Tax
(Fiscal Year 2026-2027)

Final Tract Map No.*	***Total Maximum Special Tax per Acre***
6172	$1,662.83

*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.

D. METHOD OF LEVY AND COLLECTION OF THE SPECIAL TAX

Commencing with Fiscal Year 2026-2027, 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 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, 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 B

ATTACHMENT 1

City of Fresno

Community Facilities District No. 9
Annexation No. 75

Excluded Parcels

THERE ARE NO EXCLUDED PARCELS IN FINAL TRACT MAP NO. 6172