

**TRUCKEE FIRE PROTECTION DISTRICT**

**ORDINANCE 01-2017**

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE  
TRUCKEE FIRE PROTECTION DISTRICT LEVYING SPECIAL TAXES WITHIN  
COMMUNITY FACILITIES DISTRICT NO. 2017-01  
(PLACER COUNTY NEW DEVELOPMENT)**

**TRUCKEE FIRE PROTECTION DISTRICT  
Community Facilities District No. 2017-01  
(Placer County New Development)**

**WHEREAS**, on February 21, 2017, the Board of Directors (the "Board") of the Truckee Fire Protection District (the "District"), County of Placer, State of California, adopted Resolution No. 02-2017 entitled "Resolution of the Board of Directors of the Truckee Fire Protection District Declaring Its Intention to Establish a Community Facilities District" (the "Resolution of Intention"), stating its intention to establish the Truckee Fire Protection District Community Facilities District No. 2017-01 (Placer County New Development) (the "CFD 2017-01"), pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), to finance certain services.

**WHEREAS**, notice was published as required by the Act relative to the intention of this Board to form CFD No. 2017-01 and to provide for the financing of the services and facilities specified in the Resolution of Intention (the "Services and Facilities");

**WHEREAS**, on March 28, 2017, this Board held a noticed public hearing as required by the Act relative to the determination to proceed with the formation of CFD No. 2017-01 and the rate and method of apportionment of the special tax to be levied within CFD No. 2017-01 to finance the costs of the Services and Facilities;

**WHEREAS**, at said hearing all persons desiring to be heard on all matters pertaining to the formation of CFD No. 2017-01 and the levy of said special taxes were heard, substantial evidence was presented and considered by this Board and a full and fair hearing was held;

**WHEREAS**, subsequent to said hearing, this Board adopted Resolution 04-2017 "Resolution of Formation of the Board of Directors of the Truckee Fire Protection District Establishing Community Facilities District No. 2017-01" (the "Resolution of Formation") and Resolution No. 05-2017 "Resolution of the Board of Directors of the Truckee Fire Protection District Calling a Special Tax Election Community Facilities District No. 2017-01," which resolutions established the District, authorized the levy of a special tax within the CFD No. 2017-01, and called an election within the District on the proposition of levying a special tax within CFD 2017-01;

**WHEREAS**, an election was held within CFD No. 2017-01 in which the eligible landowner electors approved said propositions by more than the two-thirds vote required by the Act.

**NOW, THEREFORE, BE IT RESOLVED**, as follows:

**Section 1.** By the passage of this Ordinance, this Board hereby authorizes and levy special taxes within CFD No. 2017-01 pursuant to California Government Code Sections 53328 and 53340, at the rate and in accordance with the formula set forth in the Resolution of Intention which Resolution is by this reference incorporated herein. The special taxes are hereby levied commencing in fiscal year 2017-2018 and in each fiscal year thereafter to provide the Services and Facilities and all costs of administering the CFD No. 2017-01 in accordance with the provisions of the Rate and Method of Apportionment of the Special Taxes for CFD No. 2017-01, which is attached hereto and incorporated herein as Exhibit A. The Board of Directors shall determine the special tax rate in the manner and as provided in Exhibit A.

**Section 2.** The Fire Chief of the Truckee Fire Protection District, or his or her designee, is hereby authorized and directed each fiscal year to implement the special tax rate and determine the amount to be levied for the next ensuing fiscal year for each parcel of real property within CFD No. 2017-01, in the manner and as provided in the Resolution of Intention and the Resolution of Formation.

**Section 3.** All the collections of the special tax shall be used as provided for in the Act and in the Resolution of Formation including, but not limited to, the payment of the costs of the District in administering CFD No. 2017-01, the payment of the costs of the Services and Facilities and the costs of collecting and administering the special tax.

**Section 4.** The special taxes shall be collected in the same manner as ordinary ad valorem taxes are collected and shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes; provided that any levies on leasehold or possessory interests shall be made on the unsecured County roll. In addition, the provisions of Section 53356.1 of the Act shall apply to delinquent special tax payments. The Fire Chief of the District, or his or her designee, is hereby authorized and directed to provide all necessary information to the appropriate officials of the County of Placer ("County") in order to effect proper billing and collection of the special tax, so that the special tax shall be included on the secured (or unsecured, as applicable) real property tax roll of the County for fiscal year 2017-18 and for each fiscal year thereafter.

Notwithstanding the foregoing, the Fire Chief may collect the special taxes by means of district billing of the owners of land or interests therein subject to the levy of the special tax if the Fire Chief, in his sole discretion, determines that said method of collection will be more efficient and/or better serve the financial needs of the District and CFD No. 2017-01. If any special taxes are


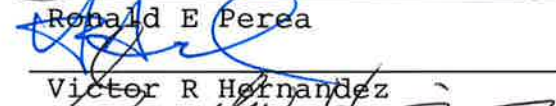
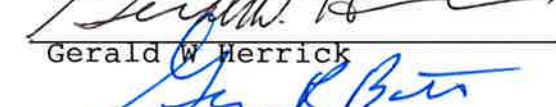
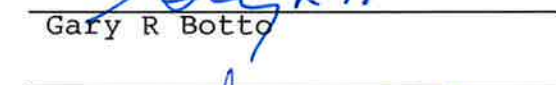
collected by means of direct billing of the owners of land or interests therein, any such special taxes shall be delinquent if not paid when due as stated in such billing.

**Section 5.** The Board President shall sign this Ordinance and the Board Clerk shall cause the same to be published within fifteen (15) days after its passage at least once in a newspaper of general circulation published in the area of the CFD No. 2017-01.

**Section 6.** This Ordinance shall take effect thirty (30) days from the date of final passage.

**PASSED AND ADOPTED** by the following vote on May 16, 2017;

**AYES:**

  
\_\_\_\_\_  
Ronald E Perea  
  
\_\_\_\_\_  
Victor R Hernandez  
  
\_\_\_\_\_  
Gerald W Herrick  
  
\_\_\_\_\_  
Gary R Botto

**NOES:**

\_\_\_\_\_

**ABSENT:**

Paul D Wilford

\_\_\_\_\_

**ABSTAIN:**

\_\_\_\_\_

**ATTESTED BY:**

  
\_\_\_\_\_  
Joyce L. Engler, Administrative Officer

**EXHIBIT A**

**DESCRIPTION OF SERVICES AND FACILITIES TO BE FUNDED BY THE CFD**

**TRUCKEE FIRE PROTECTION DISTRICT  
Community Facilities District No. 2016-01  
(Placer County New Development)**

The types of services and facilities ("Services and Facilities") to be funded by Community Facilities District No. 2017-01 ("CFD") of the Truckee Fire Protection District ("District") shall include a) fire protection, prevention and suppression services; b) ambulance and paramedic emergency medical services; and c) renovation, expansion, acquisition and construction of existing and future fire protection and suppression facilities and equipment, vehicles, apparatus and supplies, including collection and accumulation of funds to pay for anticipated facilities cost shortfalls and reserves for repair and replacement of facilities, improvements, vehicles and equipment with a useful life of five (5) years or more to the extent that such services and facilities are required to sustain the service delivery capability of the District.

## EXHIBIT B

### **AMENDED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX Truckee Fire Protection District Community Facilities District No. 2017-01 (Placer County New Development)**

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 applicable to the land in the Community Facilities District No. 2017-01 (the “CFD”) of the Truckee Fire Protection District (the “District”) shall be levied and collected according to the tax liability determined by the District through the application of the appropriate amount or rate described herein.

#### **A. DEFINITIONS**

“**Acre**” means each acre of the land area making up an Assessor’s Parcel as shown on an Assessor’s Parcel Map, or if the land area is not shown on an Assessor’s Parcel Map, the land area shown on the applicable Final Map or other recorded County parcel map.

“**Act**” means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, 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 District to determine, levy and collect the Special Taxes, including the proportionate amount of the salaries and benefits of District employees whose duties are directly related to administration of the CFD and the fees of Special Tax levy administrator, other consultants, legal counsel, the costs of collecting installments of the Special Taxes upon the County tax rolls and any other incidental costs authorized by the Act.

“**Annual Escalation Factor**” means the greater of the increase in the twelve-month percentage change in the All Urban Consumers Consumer Price Index (CPI-U) for the San Francisco Area as of December, of the succeeding year, as published by the U.S. Department of Labor, Bureau of Labor Statistics or three percent (3%).

“**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 Number**” means, with respect to an Assessor’s Parcel, that number assigned to such Assessor’s Parcel by the County for purposes of identification.

“**Assessor’s Parcel Map**” means an official map of the County Assessor designating parcels by assessor’s parcel number.

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**“Annual Special Tax”** means the annual Special Tax, determined in accordance with Section D below to be levied in the CFD in any Fiscal Year on any Assessor’s Parcel.

**“Base Year”** means the Fiscal Year ending June 30, 2018.

**“Board”** means the Board of Directors of the Truckee Fire Protection District, acting as the legislative body of the District and the CFD.

**“Building Permit”** means a single permit or set of permits required to construct an entire structure.

**“CFD Administrator”** means an official of the District, or designee thereof, responsible for determining and providing for the levy and collection of the Special Tax.

**“CFD” or “CFD No. 2017-01”** means Community Facilities District No. 2017-01 of the Truckee Fire Protection District.

**“County”** means the County of Placer, California.

**“County Assessor”** means the Placer County Assessor.

**“Developed Property”** means, in any Fiscal Year, all Assessor’s Parcels in the CFD for which Building Permits have been issued on or prior to June 30 of the preceding Fiscal Year. These Assessor’s Parcels can be classified into one of following groups: Single Family Residential, Multi-Family Residential, and Nonresidential.

**“Fiscal Year”** means the period starting July 1 and ending the following June 30.

**“Land Use Classification”** means any of the classes listed in Section B(1).

**“Maximum Special Tax”** means the maximum Special Tax, determined in accordance with Sections B and C below that can be levied in the CFD in any Fiscal Year on any Assessor’s Parcel.

**“Multi-Family Residential”** means all Assessor Parcels of Developed Property for which a Building Permit has been issued for construction of a structure with more than one Residential Unit. This category includes but is not limited to apartment buildings, duplexes, triplexes, fourplexes and condominiums.

**“Nonresidential Building Area”** means the “chargeable covered and enclosed space” as defined by California Government Code § 65995(b)(2).

**“Public Property”** means any property within the boundaries of the CFD that is either (i) owned by the federal government, the State of California, the County, another public agency, or a private non-profit organization that owns and is responsible for conservation of open space areas or (ii)

## EXHIBIT B

encumbered by an easement owned by any such public agency or private organization which easement makes the development of such property impractical. Notwithstanding the foregoing, a leasehold or other possessory interest in any such property which is subject to taxation pursuant to Section 53340.1 of the Act shall not constitute "Public Property."

**"Residential Unit"** means each separate residential dwelling unit on an Assessor's Parcel that comprises an independent facility capable of conveyance or rental as distinct from adjacent residential dwelling units. An accessory residential dwelling unit that shares a Parcel with a Single Family Detached Residential Unit shall not be considered as a Residential Unit for the purposes of this RMA.

**"RMA"** means this Rate and Method of Apportionment of Special Tax.

**"Services and Facilities"** means the Services and Facilities authorized to be funded by the CFD as described in the Resolution of Intention for the CFD.

**"Single-Family Property"** means all Assessor Parcels of Developed Property for which a building permit has been issued for construction of a single-family attached or detached Residential Unit.

**"Special Tax"** means a Special Tax levied in any Fiscal Year to pay the Special Tax Requirement.

**"Special Tax Requirement"** means the amount required in any Fiscal Year for the CFD to: 1) provide the Services and Facilities; 2) pay for reasonable Administrative Expenses; 3) pay any amounts required to establish or replenish any reserve funds; and 4) cure any delinquencies in the payment of Special Taxes which have occurred in the prior Fiscal Year or pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

**"State"** means the State of California.

**"Taxable Property"** means any Assessor's Parcel that is not Tax-Exempt Property.

**"Tax-Exempt Property"** means any parcel of Public Property or parcel that is wholly exempt from paying ad valorem.

**"Undeveloped Property"** means parcels of Taxable Property not classified as Developed Property.

### **B. DETERMINATION OF MAXIMUM SPECIAL TAX**

The Maximum Special Tax shall be calculated as follows:

EXHIBIT B

- 1. Classification of Parcels.** Each Fiscal Year, using the Definitions above and the Parcel records of the County Assessor’s Secured Tax Roll of July 1, the District shall cause each Parcel of land in the CFD to be classified as Developed Property, Undeveloped Property, or Tax-Exempt Property. The District shall cause all new Developed Property to be further classified as Single Family Residential, Multi-Family Residential, and Nonresidential.
- 2. Assignment of Maximum Special Tax.** Each Fiscal Year, the Base Year Maximum Tax shown below shall be escalated as specified in Section C, Annual Adjustment of Maximum Special Tax, to determine the Maximum Special Tax for the upcoming Fiscal Year for each Land Use Classification.

<b>Land Use Classification</b>	<b>Base Year Maximum Tax</b>
Developed Single Family Residential	\$358 per Residential Unit
Developed Multi-Family Residential	\$297 per Residential Unit
Developed Nonresidential Property	\$0.287 per sq. ft. of Nonresidential Building Area
Undeveloped Property	\$0
Tax-Exempt Property	\$0

- 3. Conversion of a Tax-Exempt Property to a Taxable Property.** If a Tax-Exempt Property is not needed for public use and is converted to a private use, it shall become subject to the Special Tax.
- 4. Multiple Land Use Classifications.** In some instances, an Assessor’s Parcel of Developed Property may contain more than one Land Use Classification. The Maximum Special Tax that can be levied on an Assessor’s Parcel shall be the sum of the Maximum Special Taxes that can be levied for all Land Use Classes located on that Assessor’s Parcel. The CFD Administrator shall determine the allocation to each Land Use Classification.

**C. ANNUAL ADJUSTMENT OF MAXIMUM SPECIAL TAX**

Beginning in December 2017 and each December thereafter, the Maximum Special Tax shall be adjusted each fiscal year by the greater of three percent (3%) or the percentage increase during the preceding year in the Consumer Price Index for All Urban Consumers for the San Francisco Area (CPI-U), as published by the U.S. Department of Labor, Bureau of Labor Statistics, or if this index ceases publication, an equivalent index.

The Facilities portion of the maximum annual special tax shall not increase more than two percent per year.

Each annual adjustment of the Maximum Special Tax shall become effective for the following Fiscal Year.



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### **D. DETERMINATION OF THE ANNUAL SPECIAL TAX**

Commencing with the Base Year, and for each subsequent Fiscal Year, the Board shall determine the Special Tax Requirement and shall levy the Annual Special Tax on each Assessor's Parcel of Developed Property at up to one hundred percent of the applicable Maximum Special Tax to fund the Special Tax Requirement.

Under no circumstances will the Annual Special tax levied against any Assessor's Parcel of Developed Property increase by more than ten (10) percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within the CFD.

Subject to the foregoing, the amount of Annual Special Tax levied upon any new Developed Property in any Fiscal Year shall not exceed the Maximum Special Tax for such Fiscal Year as computed herein.

### **E. DURATION OF THE SPECIAL TAX**

Assessor's Parcels in the CFD shall remain subject to the Special Tax in perpetuity. If the Special Tax ceases to be levied, the District or its designee shall direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and that the lien imposed by the Notice of Special Tax Lien is extinguished.

### **F. PREPAYMENT OF SPECIAL TAX**

Prepayment of the Special Tax is not authorized.

### **G. APPEALS AND INTERPRETATION PROCEDURE**

Any property owner who feels that the portion of the Special Tax levied on the subject property is in error, may file a written appeal no later than April 10 of the Fiscal Year in which the levy occurred, with the Fire Chief or his or her designee, appealing the levy of the Special Tax on the subject property. Fire Chief or his or her designee will promptly review the appeal, and, if necessary, meet with the applicant, and decide the merits of the appeal. If the findings of the Fire Chief or his or her designee verify that the Special Tax levied should be modified, the Special Tax levy for future Fiscal Years shall be corrected, and a credit against future Special Taxes shall be arranged, if applicable. Any overcharges shall be corrected solely by means of adjustments to future Special Tax levies; no cash refunds shall be made. Any dispute over the decision of the Fire Chief or his or her designee shall be referred to the Board and the decision of the Board shall be final and binding on all parties.

Interpretation may be made by resolution of the Board for purposes of clarifying any vagueness or uncertainty as it relates to the application of the Special Tax rate, or application of the method of apportionment, or classification of properties or any definition applicable to the CFD.

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### **H. COLLECTION OF THE SPECIAL TAX**

The Special Tax shall be collected each year in the same manner and at the same time as ad valorem property taxes are collected and shall be subject to the same penalties and lien priorities in the case of delinquency as is provided for ad valorem taxes. The District shall cause the actions required above to be done for each Fiscal Year in a timely manner to assure that the schedule of the Special Taxes to be collected are received by the County Auditor for inclusion with billings for such ad valorem taxes for the applicable Fiscal Year. However, the CFD Administrator may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the District or as otherwise determined appropriate by the CFD Administrator.