

ORDINANCE NO. 01-2024/25

**ORDINANCE OF THE BOARD OF DIRECTORS OF THE SOUTH PLACER
FIRE PROTECTION DISTRICT, CALIFORNIA AUTHORIZING THE LEVY OF A
SPECIAL TAX WITHIN THE SOUTH PLACER FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 1**

WHEREAS, the Board of Directors (the “Board of Directors”) of the South Placer Fire Protection District (the “District”), California, has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors authorizing the levy of a special taxes in a community facilities district, all as authorized pursuant to the terms and provisions of the “Mello-Roos Community Facilities Act of 1982”, being Chapter 2.5, Part 1. Division 2, Title 5 of the Government Code of the State of California (the “Act”). This Community Facilities District is designated as South Placer Fire Protection District Community Facilities District No. 1 (the “CFD”).

The Board of Directors of the South Placer Fire Protection District, California, acting as the legislative body of the CFD, does hereby ordain as follows:

1. This Board of Directors does, by the passage of this ordinance, authorize the levy of special taxes within the CFD pursuant to the Rate and Method of Apportionment of Special Taxes as set forth in Exhibit “A” attached hereto (the “Rate and Method”), referenced and so incorporated.
2. The Fire Chief of the District is hereby authorized and directed each fiscal year to determine the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the CFD, in the manner and as provided in the Resolution of Formation.
3. The special taxes herein authorized, to the extent possible, shall be collected in the same manner as ad valorem property taxes and shall be subject to the same penalties, procedure, sale and lien priority in any case of delinquency as applicable for ad valorem taxes; provided, however, the CFD may utilize a direct billing procedure for any special taxes that cannot be collected on the County tax roll or may, by resolution, elect to collect the special taxes at a different time or in a different manner if necessary to meet its financial obligations.
4. The special taxes shall be secured by the lien imposed pursuant to Sections 3114.5 and 3115.5 of the Streets and Highways Code of the State of California, which lien shall be a continuing lien and shall secure each levy of the special tax. The lien of the special tax shall continue in force and effect until the special tax obligation is prepaid, permanently satisfied and canceled in accordance with Section 53344 of the Government Code of the State of California or until the special tax ceases to be levied by the Board of Directors in the manner provided in Section 53330.5 of said Government Code.

5. This Ordinance shall be effective thirty (30) days after its adoption. Within fifteen (15) days after its adoption, the Clerk of the Board of Directors or designee shall cause this Ordinance to be published in a newspaper of general circulation in the District pursuant to the provisions of Government Code Section 36933.

Enacted at a meeting of the Board of Directors of the South Placer Fire Protection District, California, held on the 11th day of December, 2024, by the following vote:

AYES: 6 - Randall, Gibson, Musso, Windershausen, Bajtos, Flanagan
NOES: 1 - Gallegos
ABSENT: 0
ABSTAIN: 0



Chairman of the Board of Directors

ATTEST:



Clerk of the Board of Directors

APPROVED AS TO FORM BY:



District Counsel

EXHIBIT "A"
THE SOUTH PLACER FIRE PROTECTION DISTRICT COMMUNITY FACILITIES
DISTRICT NO. 1
RATE AND METHOD OF APPORTIONMENT

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX
SOUTH PLACER FIRE PROTECTION DISTRICT
Community Facilities District No. 1
(Fire Services)

A Special Tax authorized under the Mello-Roos Community Services and Facilities Act of 1982 applicable to the land in the Community Facilities District No. 1 (the "CFD") of the South Placer 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, as shown below.

A. DEFINITIONS

"Act" means the Mello-Roos Community Services and Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2 of Title 5 of the Government Code of the State of California, as amended, which authorizes the establishment of the CFD to finance: a) fire protection and suppression Services and Facilities; b) fire and emergency medical equipment; and c) other fire department operations, Services and Facilities provided by the District.

"**Accessory Dwelling Unit**" means any Assessor's Parcel of Developed Property for which a building permit has been issued by the County or Town for construction of a secondary dwelling unit with complete independent living facilities for one or more persons as defined by the County and/or Town, and shall not exceed 1,200 square feet.

"**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 as determined by the District.

"**Age-Restricted Commercial**" means residential retirement communities or occupancies, as described in Section 51.3 of the Civil Code, which are restricted to adults or senior citizens only, but are owned and managed by a commercial entity that rents or leases residential units such as apartments or rooms to the aforementioned individuals. This includes properties classified by the County zoning ordinance definition of Medical Services-Hospital and Extended Care.

"**Age-Restricted Residential**" means residential retirement communities or occupancies, as described in Section 51.3 of the Civil Code, which are restricted to adults or senior

citizens only.

"Annual Escalation Factor" means an amount equal to the percentage increase during the preceding year as determined by the Consumer Price Index for All Urban Consumers (CPI), as published by the U.S. Department of Labor, Bureau of Labor Statistics, as reflected in the then-current April update, or if this index ceases publication, an equivalent index. In the event that the percentage change in the CPI is negative, the Annual Escalation Factor shall be 0%.

"Annual Special Tax" means the annual Special Tax, determined in accordance with Section E below to be levied in the CFD in any Fiscal Year on any Assessor's Parcel.

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

"Authorized Services and Facilities" means those Services and Facilities listed in the Resolution of the Board of Directors of the South Placer Fire Protection District Declaration Intention to Establish the CFD.

"Base Year" means the Fiscal Year ending June 30, 2025.

"Building Area" means the total of the gross area of the floor surfaces within the exterior wall of the building constructed or to be constructed, including basements, garages, and enclosed patios, but not including covered public pedestrian circulation areas or unenclosed patio covers or other shelters.

"Board" means the Board of Directors of the South Placer Fire Protection District, acting as the legislative body of the District and the CFD.

"CFD" means South Placer Fire Protection District Community Facilities District No. 1 (Fire Services).

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

"County" means the County of Placer, California.

"Developed Property" means all Assessor's Parcels subject to the Special Tax for which a building permit has been approved and recorded by June 1 of the prior Fiscal Year.

"District" means the South Placer Fire Protection District.

"Fire Protection Service and Facility Costs" means the estimated and reasonable costs of providing the Authorized Services and Facilities, including, but not limited to, a) the costs of contracting services; b) the costs of equipment, vehicles, ambulances, paramedics, fire apparatus, and supplies; c) the salaries and benefits of District staff that

directly provide fire suppression services, emergency medical services, fire prevention activities, and other services as defined herein, respectively; and d) District overhead costs associated with providing such Services and Facilities within the CFD.

"Fiscal Year" means the period starting July 1 and ending the following June 30.

"High Hazard Non-Residential" means Non-Residential property with a building occupancy determined to be a high hazard risk by National Fire Protection Association standards as identified by the Fire Chief or his or her designee.

"Low Hazard Non-Residential" means Non-Residential property with a building occupancy determined to be a low hazard risk by National Fire Protection Association standards as identified by the Fire Chief or his or her designee.

"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 any Assessor's Parcel of Developed Property for which a building permit has been issued by the County or Town for construction of a structure with more than one Residential Unit. This category includes but is not limited to apartment buildings, condominiums, duplexes, triplexes, fourplexes, or mobile homes.

"Non-Residential" means all Assessor Parcels of Developed Property for which a building permit has been issued by the County or Town for the construction of one or more units not classified as residential property.

"Single-Family Residential" means any Assessor's Parcel of Developed Property for which a building permit has been issued by the County or Town for construction of at least one single family residential unit and is not Multi-Family Residential. This category includes detached Age-Restricted Residential properties.

"Special Tax" means the Special Tax to be levied, in each Fiscal Year, on Taxable Parcels, pursuant to Sections B, C, and D below.

"Special Tax Requirement" means the amount required in any Fiscal Year for the CFD to: a) pay for Fire Protection Service and Facility Costs; b) pay for reasonable Administrative Expenses; c) pay any amounts required to establish or replenish any reserve funds; and d) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

"Square Foot" means the measured square footage of Building Area.

"State" means the State of California.

"Residential Unit" or "Residential Units" 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.

"Taxable Parcel" means any Parcel that is not exempt from Special Taxes as defined within this Rate and Method of Apportionment of Special Tax.

"Tax-Exempt Property" means any Parcel within the CFD which is not Developed or Undeveloped Property, and includes property owned or operated by a public agency or exempted for some other reason.

"Town" means Town of Loomis, California.

"Undeveloped Property" means any Assessor's Parcel which is Zoned for any use, is not Tax-Exempt Property, and for which no building permit has been approved and issued by June 1 of the previous Fiscal Year.

"Unit" means any separate residential dwelling unit in which a person or persons may live, which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units and is not considered to be for commercial or industrial use.

"Zoned" means use, zoning, allowed or designated on the applicable General Plan, Specific Plan, or Community Plan which the County and/or Town utilizes and relies upon for planning purposes and for the approval of development.

B. CALCULATION OF MAXIMUM SPECIAL TAX

The Maximum Special Tax shall be calculated as follows:

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 Developed Property to be further classified as Single Family Residential, Multi-Family Residential, Accessory Dwelling Unit, Age-Restricted Commercial, Non-Residential, Low Hazard Non-Residential, and High Hazard Non-Residential.

2. Assignment of Maximum Special Tax. Each Fiscal Year, the Base Year Maximum Tax Rates shown below shall be escalated as specified in Section C, Annual Adjustment of Maximum Special Tax, to determine the Maximum Special Tax Rate for the upcoming Fiscal Year.

Parcel Classification	Base Year Maximum Tax Rate
Single Family Residential	\$0.15 per Square Foot
Multi-Family Residential	\$150 per Unit
Accessory Dwelling Unit	\$0.15 per Square Foot
Age-Restricted Commercial	\$300 per Unit
Non-Residential	\$0.15 per Square Foot
Low Hazard Non-Residential	\$0.10 per Square Foot
High Hazard Non-Residential	\$0.30 per Square Foot
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 private use, it shall become subject to the Special Tax.

C. ANNUAL ADJUSTMENT OF MAXIMUM SPECIAL TAX

Beginning on July 1, 2025 and each July 1 thereafter, the Maximum Special Tax shall be adjusted by the Annual Escalation Factor.

D. CALCULATION OF THE ANNUAL SPECIAL TAX

Commencing with Fiscal Year 2024-25, 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 to fund the Special Tax Requirement. The Board shall not levy an Annual Special Tax on 1) Undeveloped Property or 2) Tax-Exempt Property. Subject to the foregoing, the amount of Annual Special Tax levied upon any 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. The Special Tax may not be prepaid.

F. APPEALS AND INTERPRETATION PROCEDURE

The Board reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning the Maximum Special Tax Rates. In addition, the interpretation and application of any section of this document shall be at the Board's discretion.

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. The 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. 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 the method of apportionment or the classification of properties or any definition applicable to the CFD.

G. 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.

The District may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if needed to meet the financial obligations of the District, and may collect delinquent Special Taxes through foreclosure or other available methods.

H. ANNEXATION OF TERRITORY

Any territory within the District has been identified as the future annexation area of the CFD. Any territory to be annexed to the CFD shall, in addition to payment of Special Taxes at the rate set forth above, may subject to payment of any costs incurred by the District in conducting the annexation process.