

**RECORDING REQUESTED BY AND
AFTER RECORDATION RETURN TO:**

City Clerk
City of Roseville
311 Vernon Street,
Roseville, CA 95678

AMENDMENT TO NOTICE OF SPECIAL TAX LIEN

**City of Roseville
Community Facilities District No. 4
(Public Services)**

Annexation No. 10 (Sierra View Country Club)

Pursuant to the requirements of Section 3117.5 of the Streets and Highways Code of California and the Mello-Roos Community Facilities Act of 1982, as amended, section 53311, *et. seq.*, of the California Government Code (the "Act"), the undersigned City Clerk of the City of Roseville (the "City"), County of Placer, State of California, hereby gives notice that a lien to secure payment of a special tax which the City is authorized to levy for Community Facilities District No. 4 (Public Services) (the "CFD"), County of Placer, State of California, is hereby imposed on the property described herein. The special tax secured by this lien is authorized to be levied for the purpose of paying the costs of public services in and according to the rate and method of apportionment set forth in that certain Notice of Special Tax Lien heretofore recorded in the Office of the County Recorder of the County of Placer, State of California on June 21, 2005, as Document No. 2015-0079310, to which recorded Notice of Special Tax Lien and amendment thereto reference is hereby made and the provisions of which are hereby incorporated by this reference.

This Amended Notice of Special Tax Lien amends and supplements the Notice of Special Tax Lien to add to the territory of Community Facilities District No. 4 (Public Services) of the City Roseville the lands set forth in that certain "Annexation Map 10 to Community Facilities District No. 4 (Public Services), County of Placer, State of California – Sierra View Country Club," heretofore recorded on September 28, 2023 at Book 4 Maps of Assessment and Community Facilities Districts at Page 97 in the office of the County Recorder of the County of Placer, State of California.

Pursuant to the requirements of Section 3114.5 of the Streets and Highways Code and Section 53324 of the Government Code, the undersigned, City Clerk of the City of Roseville, hereby gives notice that a lien to secure payment of a special tax which the City Council of the City of Roseville, County of Placer, State of California is authorized to levy is hereby imposed. The special tax secured by this lien is authorized to be levied for the purpose of paying for public services as described in **Exhibit A** attached hereto, and the incidental expenses related thereto.

The assessor's tax parcel(s) numbers of all parcels or any portion thereof which have been annexed to Community Facilities District No. 4 (Public Services), as shown in the Annexation Map referred to above, are thus included in this Amended Notice of Special Tax Lien, together with the name(s) of the owner(s) thereof, as they appear on the latest secured assessment roll as of the date of recording hereof or as are otherwise known to the City are as set forth in **Exhibit C** hereto and hereby made a part hereof.

The special tax is authorized to be levied against the parcel(s) described in Exhibit C hereto, which parcel(s) has been annexed into Community Facilities District No. 4 (Public Services), City of Roseville, County of Placer, State of California, which has been officially formed and the lien of the special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect unless the special tax obligation is canceled in accordance with law or the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Government Code.

The rate, method of apportionment and the manner of collection of the authorized special tax is shown on **Exhibit B** attached hereto. The rate, method of apportionment, and the manner of collection of the authorized special tax does not contain conditions under which the obligation to pay the special tax may be prepaid and permanently satisfied.

Notice is further given that upon the recording of this notice in the office of the county recorder, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within the Community Facilities District No. 4 (Public Services), City of Roseville, in accordance with Section 3115.5 of the Streets and Highways Code.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the City Administrator of the City of Roseville, 311 Vernon Street, Roseville, CA 95678, telephone number (916) 774-5319.

Dated: As of _____, 2023.

By: _____
City Clerk
City of Roseville

- EXHIBIT A – List of Authorized Services
- EXHIBIT B – Rate and Method of Apportionment
- EXHIBIT C – Property Owner and Parcel Number

EXHIBIT A

CITY OF ROSEVILLE
Community Facilities District No. 4
(Public Services)
Annexation No. 10 (Siera View Country Club)

List of Authorized Services

The Maintenance Obligations to be finance, in whole or in part, by this CFD shall consist of the following:

1. Maintenance of the landscape corridors and paseos designed to serve the project areas within the CFD, including but not limited to, soundwalls, trees, bus shelters, autumn leaf cleanup and street sweeping, landscaping, the City and neighborhood entry features and the landscape median;
2. Maintenance of all public pedestrian or bicycle pathways;
3. Maintenance of the Open Space Buffer Areas, Park Preserve areas and any lots that will be conveyed to the City, with such maintenance to include fire breaks and fire safety measures;
4. Maintenance of landscaping, and irrigation, for neighborhood park improvements, maintenance, and repair and replacement;
5. Maintenance of any sound attenuation wall, berm, and related on-site sound attenuation improvements constructed as part of the CFD;
6. Maintenance of storm drainage, stormwater management and drainage system facilities; and
7. Performance and management of any environmental mitigation monitoring, including the annual review thereof.

General City Costs

- City and County costs associated with the setting, levy, and collection of the Special Taxes.
- City costs associated with contract administration.

Sinking Funds

The Special Taxes may be collected and set-aside in designated sinking funds to be used by the City to fund miscellaneous costs related to any of the items described above as well as vandalism repair and future repairs to and replacement of landscaping, entry monuments and features, wall and fences, and other improvements the maintenance of which is funded by CFD No. 4.

EXHIBIT B
CITY OF ROSEVILLE
COMMUNITY FACILITIES DISTRICT NO. 4
(PUBLIC SERVICES)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax applicable to each Assessor's Parcel in Community Facilities District No. 4 (Public Services) [herein "CFD No. 4"] shall be levied and collected according to the tax liability determined by the City Council, acting in its capacity as the legislative body of CFD No. 4, through the application of the appropriate Special Tax rate, as described below. All of the property in CFD No. 4, 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. 4 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:

"Acreage" or **"Acre"** means 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 subdivision map or other parcel map recorded at the County Recorder's Office.

"Administrative Expenses" means the costs incurred by the City to determine, levy and collect the Special Tax, including salaries of City employees and fees of consultants and the costs of collecting installments of the Special Taxes upon the general tax rolls; preparation of required reports, and any other costs required to administer the CFD as determined by the Finance Director.

"Administrator" means the person or firm designated by the City to administer the Special Taxes according to this Rate and Method of Apportionment of Special Tax.

"Annual Tax Escalation Factor" means an annual increase in the Maximum Special Tax following the Base Year in an amount not to exceed four percent (4%).

"Assessor's Parcel" or **"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 County Assessor designating parcels by Assessor's Parcel number.

"Authorized Services" means the public services authorized to be funded by CFD No. 4 as set forth in the documents adopted by the City Council when the CFD was formed.

"Base Year" means Fiscal Year 2005-06.

"City" means the City of Roseville.

"City Council" means the City Council of the City of Roseville, acting as the legislative body of CFD No. 4.

"County" means the County of Placer.

“Developed Property” means, in any Fiscal Year, all Parcels of Taxable Property for which a use permit or building permit for new construction of a residential or non-residential structure was issued prior to June 30 of the preceding Fiscal Year.

“Finance Director” means the Finance Director for the City of Roseville or his or her designee.

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

“Land Use Class” means, for a particular Parcel, Non-Residential Property, Multi-Family Property, Single Family Detached Property, or Single Family Attached Property.

“Maximum Special Tax” means the maximum Special Tax determined in accordance with Section C below that can be levied on Taxable Property in any Fiscal Year.

“Multi-Family Property” means any Parcel of Developed Property for which a building permit or use permit has been issued for construction of a residential structure with Units that are offered for rent to the general public.

“Non-Residential Property” means any Parcel of Developed Property within CFD No. 4 that is not Multi-Family Property, Single Family Detached Residential Property, or Single Family Attached Property.

“Public Property” means any property within the boundaries of CFD No. 4 that is owned by the federal government, State of California, County, City, or other public agency.

“Single Family Attached Property” means, in any Fiscal Year, all Parcels in CFD No. 4 for which a building permit was issued for construction of a residential structure consisting of two or more Units that share common walls and are offered as for-sale Units, including such residential structures that meet the statutory definition of a condominium contained in Civil Code Section 1351.

“Single Family Detached Property” means, in any Fiscal Year, all Parcels in CFD No. 4 for which a building permit was issued for construction of a Unit that does not share a common wall with another Unit.

“Special Tax Requirement” means the amount of revenue needed in any Fiscal Year to pay for the following: (i) Authorized services, maintenance expenses, sinking fund payments and capital reserves authorized to be funded by CFD No. 4, (ii) Administrative Expenses, (iii) amounts needed to cure any delinquencies in the payment of Special Taxes which have occurred or (based on delinquency rates in prior years) may be expected to occur in the Fiscal Year in which the tax will be collected.

“Special Tax” means any tax levied pursuant to the Act on property within CFD No. 4.

“Taxable Property” means all Assessor’s Parcels within the boundaries of CFD No. 4 which are not exempt from the Special Tax pursuant to law or Section F below.

“Taxable Public Property” means, in any Fiscal Year, all Assessor’s Parcels in CFD No. 4 that had, in prior Fiscal Years, been taxed as Developed Property and subsequently came under the ownership of a Public Agency.

“Tax Zone” means one of the twenty-eight (28) mutually exclusive tax zones identified in Attachment 1 of this Rate and Method of Apportionment of Special Tax, as may be updated to include new Parcels added to the CFD as a result of future annexations (which may be noncontiguous with Parcels already in the Tax Zone).

“Unit” means an individual single-family detached unit or an individual residential unit within a duplex, triplex, fourplex, townhome, condominium, or apartment structure.

“Undeveloped Property” means all Parcels of Taxable Property within the boundaries of CFD No. 4 that are not Developed Property, as determined by the Administrator.

B. DATA COLLECTION FOR ANNUAL TAX LEVY

Each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel number for all Parcels of Taxable Property within CFD No. 4 and shall determine within which Tax Zone each Assessor’s Parcel is located. Upon each annexation of property into CFD No. 4, the Administrator shall update Attachment 1 to include the new Assessor’s Parcel number(s).

Based on review of building permit records for property within the CFD, each Parcel shall be categorized as either Developed Property or Undeveloped Property for purposes of levying the Special Tax pursuant to Section E below. For Single Family Attached Property or Multi-Family Property, the number of Units shall be determined by referencing the condominium plan, apartment plan, site plan or other development plan for the property.

If a Parcel in the CFD is rezoned prior to such Parcel becoming Developed Property, the City may in its sole discretion, move the Parcel to a different Tax Zone based on the new Land Use Class that can be developed on the Parcel after the rezone. If a Parcel rezones after the Parcel has been taxed as Developed Property in prior Fiscal Years, the City can either continue to apply the Maximum Special Tax to the Parcel that had applied prior to the rezone or, in the City’s sole discretion, allow for the Parcel to be moved to a different Tax Zone based on the Land Use Class that will be allowed after the rezone is approved.

C. MAXIMUM SPECIAL TAX

The following Maximum Special Tax rates apply to all Parcels of Developed Property within CFD No. 4:

**MAXIMUM SPECIAL TAX RATES
(FISCAL YEAR 2005-06, REVISED 2006-07) ***

Tax Zone	Maximum Special Tax (Fiscal Year 2005-06) *
1	\$ 50 per Unit
2	\$ 75 per Unit
3	\$ 100 per Unit
4	\$ 125 per Unit
5	\$ 150 per Unit
6	\$ 175 per Unit
7	\$ 200 per Unit
8	\$ 225 per Unit
9	\$ 250 per Unit
10	\$ 275 per Unit
11	\$ 300 per Unit

12	\$ 350 per Unit
13	\$ 375 per Unit
14	\$ 250 per Acre
15	\$ 350 per Acre
16	\$ 475 per Acre
17	\$ 600 per Acre
18	\$ 750 per Acre
19	\$ 850 per Acre
20	\$ 1,000 per Acre
21	\$ 1,050 per Acre
22	\$ 1,500 per Acre
23	\$ 2,000 per Acre
24	\$ 2,500 per Acre
25	\$ 3,000 per Acre
26	\$ 3,500 per Acre
27	\$ 4,000 per Acre
28	\$ 4,500 per Acre
29	\$ 5,000 per Acre
30	\$ 5,500 per Acre
31	\$ 6,000 per Acre

** Beginning July 1, 2006 and each July 1 thereafter, all of the Maximum Special Taxes shown in Table 1 above shall be adjusted by applying the Annual Tax Escalation Factor.*

D. METHOD OF LEVY AND COLLECTION OF SPECIAL TAX

Each Fiscal Year, the Special Tax shall be levied as follows until the amount of the levy equals the Special Tax Requirement for that Fiscal Year:

First: The Special Tax shall be levied Proportionately on each Parcel of Developed Property up to 100% of the Maximum Special Tax determined for each category of Developed Property within each Tax Zone until the amount levied is equal to the Special Tax Requirement for the Fiscal Year.

Second: If additional revenue is needed after the first step has been completed, the Special Tax shall be levied Proportionately on each Parcel of Taxable Public Property up to 100% of the Maximum Special Tax that had applied to the Parcel prior to the Parcel becoming Public Property until the amount levied is equal to the Special Tax Requirement for the Fiscal Year.

The Special Tax for CFD No. 4 shall be collected at the same time and in the same manner as ordinary ad valorem property taxes provided, however, that the City may (under the

authority of Government Code Section 53340) collect Special Taxes at a different time or in a different manner if necessary to meet CFD No. 4 financial obligations and the Special Tax shall be equally subject to foreclosure if delinquent.

E. LIMITATIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on Public Property that is not Taxable Public Property.

F. INTERPRETATION OF SPECIAL TAX FORMULA

The City reserves the right to make minor administrative and technical changes to this document that does not materially affect the rate and method of apportioning the Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the City's discretion. Interpretations may be made by the City by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment of Special Tax.

**ATTACHMENT 1
 MAXIMUM SPECIAL TAX RATES
 (FISCAL YEAR 2005-06, REVISED 2006-07)*
 IDENTIFICATION OF TAX ZONES**

Tax Zone	Maximum Special Tax (Fiscal Year 2005-06)*
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	017-250-005 (017-117-007,011,014) 71 ac
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
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31	

The property identified by the APNs listed above shall remain part of the identified Tax Zone regardless of changes in the configuration of the Assessor's Parcels or changes to Assessor's Parcel numbers in future Fiscal Years.

**ATTACHMENT 2
 MAXIMUM SPECIAL TAX RATES
 IDENTIFICATION OF TAX ZONES
 ANNEXATION NO. 5 (OLD AUBURN RANCH)**

Tax Zone	Assessor's Parcels Included in Tax Zone*	Proposed Units	Fiscal Year in Which APN was Added to CFD No. 4
1			
2			
3			
4			
5			
6			
7	467-090-002-000	32	2015/16
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
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29			
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31			

The property identified by the APNs listed above shall remain part of the identified Tax Zone regardless of changes in the configuration of the Assessor's Parcels or changes to Assessor's Parcel numbers in future Fiscal Years.

**ATTACHMENT 3
 MAXIMUM SPECIAL TAX RATES
 IDENTIFICATION OF TAX ZONES
 ANNEXATION NO. 6 (FOOTHILLS AMERICAN DREAM)**

Tax Zone	Assessor's Parcels Included in Tax Zone*	Proposed Units	Fiscal Year in Which APN was Added to CFD No. 4
1			
2			
3			
4			
5			
6			
7	475-050-019-000	62	2016/2017
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
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31			

The property identified by the APNs listed above shall remain part of the identified Tax Zone regardless of changes in the configuration of the Assessor's Parcels or changes to Assessor's Parcel numbers in future Fiscal Years.

**ATTACHMENT 4
 MAXIMUM SPECIAL TAX RATES
 IDENTIFICATION OF TAX ZONES
 ANNEXATION NO. 7 (THE VILLAGES AT KIT CARSON)**

Tax Zone	Assessor's Parcels Included in Tax Zone*	Proposed Units	Fiscal Year in Which APN was Added to CFD No. 4
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13	048-350-015-000; 048-350-016-000; 048-350-018-000; 048-350-021-000; 048-350-022-000	21	2019/20
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
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31			

The property identified by the APNs listed above shall remain part of the identified Tax Zone regardless of changes in the configuration of the Assessor's Parcels or changes to Assessor's Parcel numbers in future Fiscal Years.

**ATTACHMENT 5
 MAXIMUM SPECIAL TAX RATES
 IDENTIFICATION OF TAX ZONES
 ANNEXATION NO. 8 (415 EAST STREET SUBDIVISION)**

Tax Zone	Assessor's Parcels Included in Tax Zone*	Proposed Units	Fiscal Year in Which APN was Added to CFD No. 4
1			
2			
3			
4	013-030-009-000	10	2020/21
5			
6			
7			
8			
9			
10			
11			
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The property identified by the APNs listed above shall remain part of the identified Tax Zone regardless of changes in the configuration of the Assessor's Parcels or changes to Assessor's Parcel numbers in future Fiscal Years.

**ATTACHMENT 6
 MAXIMUM SPECIAL TAX RATES
 IDENTIFICATION OF TAX ZONES
 ANNEXATION NO. 9 (1028 MAIN STREET SUBDIVISION)**

Tax Zone	Assessor's Parcels Included in Tax Zone*	Proposed Units	Fiscal Year in Which APN was Added to CFD No. 4
1			
2	015-080-030-000	10	2023/24
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
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The property identified by the APNs listed above shall remain part of the identified Tax Zone regardless of changes in the configuration of the Assessor's Parcels or changes to Assessor's Parcel numbers in future Fiscal Years.

**ATTACHMENT 6
MAXIMUM SPECIAL TAX RATES
IDENTIFICATION OF TAX ZONES
ANNEXATION NO. 10 (SIERRA VIEW COUNTRY CLUB)**

Tax Zone	Assessor's Parcels Included in Tax Zone*	Proposed Units	Fiscal Year in Which APN was Added to CFD No. 4
1			
2			
3			
4			
5	015-011-029-000	75	2023/24
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
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31			

The property identified by the APNs listed above shall remain part of the identified Tax Zone regardless of changes in the configuration of the Assessor's Parcels or changes to Assessor's Parcel numbers in future Fiscal Years.

EXHIBIT C

**CITY OF ROSEVILLE
Community Facilities District No. 4
(Public Services)
Annexation No. 10 (Sierra View Country Club)**

Property Owner and Assessor Parcel Number

Name(s) of Property Owner

Assessor Parcel Number(s)

SVCC 75, LLC,
a limited liability company

015-011-029-000