

RESOLUTION NO. 2015-174

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROHNERT PARK DECLARING INTENTION TO FORM A COMMUNITY FACILITIES DISTRICT TO FUND CERTAIN PUBLIC SERVICES WITHIN THE SOUTHEAST SPECIFIC PLAN AREA AND AUTHORIZING AND DIRECTING CERTAIN RELATED ACTIONS

WHEREAS, the City of Rohnert Park (the “City”) has received a petition requesting the institution of proceedings for the establishment of a community facilities district to fund certain public services (the “Community Facilities District”), which petition is signed by the owners of all of the land within the boundaries of the territory proposed for inclusion in the Community Facilities District and which petition meets the requirements of Sections 53318 and 53319 of the Government Code of the State of California (the “Government Code”); and

WHEREAS, the City Council of the City (the “City Council”) desires to initiate the requested proceedings by adopting this resolution of intention as provided in Section 53321 of the Government Code and to establish the Community Facilities District consisting of the territory described in Exhibit “A” hereto (which exhibit is incorporated herein by this reference), pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code (the “Act”), in order to fund (1) the maintenance of public facilities within the Community Facilities District and increased levels of one or more of the services described in California Government Code Section 53313 that are in addition to those services provided to the territory proposed to be included in the Community Facilities District at the time the Community Facilities District is created, and (2) the incidental expenses to be incurred in connection with funding the services, and forming and administering the Community Facilities District; and

WHEREAS, Exhibit “B”, which is incorporated herein by this reference, provides a more complete description of the services to be funded (collectively, the “Services”) and the incidental expenses incurred (collectively the “Incidental Expenses”); and

WHEREAS, the City Council further intends to approve an estimate of the costs of the Services and the Incidental Expenses for the Community Facilities District; and

WHEREAS, it is the intention of the City Council to consider funding the Services and the Incidental Expenses through the formation of the Community Facilities District and the levy of a special tax, provided that the special tax levy is approved at an election to be held for the Community Facilities District;

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Rohnert Park that it does hereby find, determine, resolve and order as follows:

SECTION 1. The above recitals are true and correct.

SECTION 2. A community facilities district is proposed to be established under the terms of the Act to be designated as “City of Rohnert Park Community Facilities District No. 2015-01 - Southeast Specific Plan – Services” (the “Community Facilities District”). It is further proposed that the boundaries of the Community Facilities District shall be the legal boundaries of the parcels described in Exhibit “A” hereto, as depicted on the map of the Community Facilities District which is on file with the City Clerk, which boundaries shall, upon recordation of said map, include the entirety of any parcel subject to taxation by the Community Facilities District. The City Clerk is hereby authorized and directed to sign the original map of the Community Facilities District and record it with all proper endorsements thereon with the County Recorder of the County of Sonoma within 15 days after the adoption of this resolution, all as required by Section 3111 of the Streets and Highways Code of the State of California.

SECTION 3. The Services proposed to be provided within the Community Facilities District are “services” as defined in the Act. The City Council hereby finds and determines that the description of the Services herein is sufficiently informative to allow taxpayers within the Community Facilities District to understand what the Community Facilities District may fund. The City Council hereby finds that the Services are necessary to meet increased demands placed upon the City as a result of development occurring in the Community Facilities District.

SECTION 4. Except where funds are otherwise available, it is the intention of the City Council to levy annually in accordance with the procedures contained in the Act a special tax, secured by a continuing lien against all non-exempt real property in the Community Facilities District, sufficient to pay for the Services and Incidental Expenses. The rate and method of apportionment and manner of collection of the special tax in the Community Facilities District is described in detail in Exhibit “C” attached hereto (which exhibit is incorporated herein by this reference). Exhibit “C” allows each landowner within the Community Facilities District to estimate the maximum amount that may be levied against each parcel.

The special tax is based on the expected demand that each parcel of real property within the Community Facilities District will place on the Services and on the benefit that each parcel will derive from the Services. The City Council hereby determines the rate and method of apportionment of the special tax set forth in Exhibit “C” to be reasonable. The special tax is apportioned to each parcel on the foregoing basis pursuant to Section 53325.3 of the Act; and such special tax is not on, or based upon, the value or ownership of real property. In the event that a portion of the property within the Community Facilities District shall become for any reason exempt, wholly or partially, from the levy of the special tax specified in Exhibit “C,” the City Council shall, on behalf of the Community Facilities District cause the levy to be increased, subject to the limitation of the maximum special tax for a parcel as set forth in Exhibit “C,” to the extent necessary upon the remaining property within the Community Facilities District which is not exempt in order to yield the special tax revenues required for the purposes described in this Section. The obligation to pay special taxes may be not prepaid.

SECTION 5. A public hearing (the “Hearing”) on the establishment of the Community Facilities District shall be held at 6:00 p.m., or as soon thereafter as practicable, on November 24, 2015, at the City Hall Council Chambers, 130 Avram Avenue, Rohnert Park, California. If the City Council determines to establish the Community Facilities District, a special election will

be held to authorize the levy of the special tax and to approve an appropriations limit for the Community Facilities District in accordance with the procedures contained in Government Code Section 53326. If such election is held, the proposed voting procedure at the election will be a landowner vote with each landowner who is the owner of record of land within the Community Facilities District at the close of the Hearing, or the authorized representative thereof, having one vote for each acre or portion thereof owned within the Community Facilities District. Ballots for the special election may be distributed by mail or by personal service.

SECTION 6. At the time and place set forth above for the Hearing, any interested person, including all persons owning lands or registered to vote within the Community Facilities District, may appear and be heard.

SECTION 7. Each City officer who is or will be responsible for providing the Services within the Community Facilities District, if it is established, is hereby directed to study the Community Facilities District and, at or before the time of the Hearing, file a report with the City Council containing a brief description of the public services by type which will, in his or her opinion, be required to meet adequately the needs of the Community Facilities District and an estimate of the cost of providing those public services and an estimate of the fair and reasonable cost of any Incidental Expenses to be incurred.

SECTION 8. The City may accept advances of funds or work-in-kind from any source, including, but not limited to, private persons or private entities, for any authorized purpose, including, but not limited to, paying any cost incurred by the City in establishing the Community Facilities District. The City may enter into an agreement with the person or entity advancing the funds or work-in-kind, to repay all or a portion of the funds advanced, or to reimburse the person or entity for the value, or cost, whichever is less, of the work-in-kind, as determined by the City Council, with or without interest.

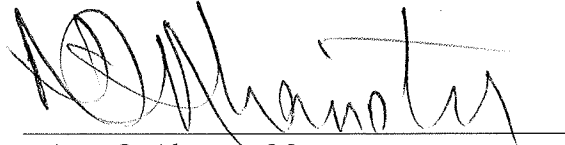
SECTION 9. The City Clerk is hereby authorized and directed to publish a notice (the "Notice") of the Hearing pursuant to Section 6061 of the Government Code in a newspaper of general circulation published in the area of the Community Facilities District. Such publication shall be completed at least seven (7) days prior to the date of the Hearing. The City Clerk is further authorized and directed to mail a copy of the Notice to each of the landowners within the boundaries of The Community Facilities District at least 15 days prior to the Hearing. The Notice shall contain the text or a summary of this Resolution, the time and place of the Hearing, a statement that the testimony of all interested persons or taxpayers will be heard, a description of the protest rights of the registered voters and landowners in the Community Facilities District and a description of the proposed voting procedure for the election required by the Act.

SECTION 10. This Resolution shall be effective upon its adoption.

BE IT FURTHER RESOLVED that the City Manager is hereby authorized and directed to execute documents pertaining to same for and on behalf of the City of Rohnert Park.

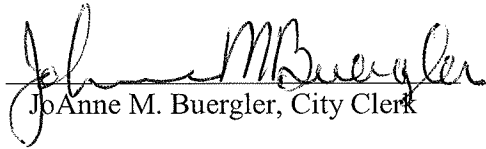
DULY AND REGULARLY ADOPTED this 27th day of October, 2015.

CITY OF ROHNERT PARK



Amy O. Ahanotu, Mayor

ATTEST:

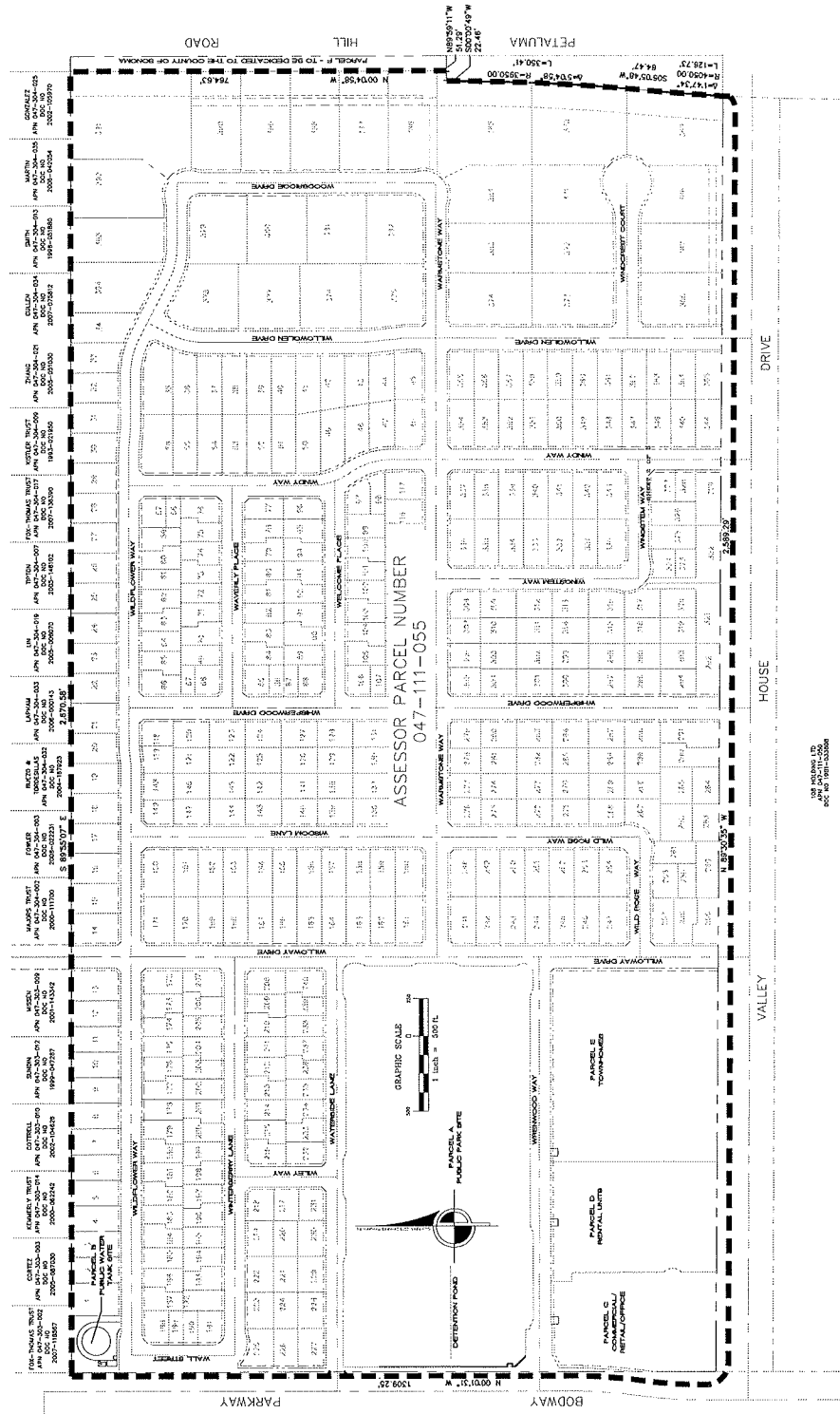


JoAnne M. Buergler, City Clerk

Attachments: Exhibits A, B, and C

BELFORTE: Aye MACKENZIE: Aye STAFFORD: Aye AHANOTU: Aye CALLINAN: Aye
AYES: (5) NOES: (0) ABSENT: (0) ABSTAIN: (0)

PROPOSED BOUNDARIES OF CITY OF ROHNERT PARK COMMUNITY FACILITIES DISTRICT 2015-01 SOUTHEAST SPECIFIC PLAN-SERVICES CITY OF ROHNERT PARK, COUNTY OF SONOMA, STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF ROHNERT PARK THE DAY OF _____ 20____

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF THE CITY OF ROHNERT PARK COMMUNITY FACILITIES DISTRICT NO. 2015-01 (ROHNERT PARK), COUNTY OF SONOMA, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF ROHNERT PARK AT A REGULAR MEETING THEREOF, HELD ON THIS DAY OF _____ 20____ BY ITS RESOLUTION NO. _____

CITY CLERK, CITY OF ROHNERT PARK

WILLIAM F. ROUSSEAU
SONOMA COUNTY
CLERK-RECORDER-ASSESSOR

EXEMPT RECORDING REQUESTED, PER CALIFORNIA GOVERNMENT CODE #9503

LEGEND

--- PROPOSED BOUNDARY OF CITY OF ROHNERT PARK COMMUNITY FACILITIES DISTRICT 2015-01 SOUTHEAST SPECIFIC PLAN

CURRENT LEGAL DESCRIPTION NOTE

REFERENCE IS HEREBY MADE TO THE ASSESSOR MAPS OF THE COUNTY OF SONOMA AND TO THE LANDS OF RATIO ET AL AS APPLICABLE BY COUNTY CLERK'S DEEDS AND DEED DOCUMENT NUMBER 2010-088394, SONOMA COUNTY RECORDS.

CINQUINI & PASSARINO, INC.
LAND SURVEYING

1360 No. Dutton Ave.
Santa Rosa, Ca. 95401
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ASSESSOR PARCEL NUMBER 047-111-055 SHEET 1 OF 1

Exhibit B

DESCRIPTION OF SERVICES AND INCIDENTAL EXPENSES

The proposed Services to be funded from the special taxes include: the provision of public safety services to developed property, the maintenance, rehabilitation and reconstruction of publicly owned pavement surfaces, the maintenance, rehabilitation and reconstruction of publicly owned landscapes, parks, playgrounds, signage, curbs, gutters, sidewalks, decorative walls, street lighting and traffic signals and the permitting, operation, maintenance, monitoring, rehabilitation and reconstruction of publicly owned drainage and storm water treatment systems, together with all appurtenances and appurtenant work in connection with the foregoing including the cost of engineering, planning, designing, materials testing, coordination, construction staking, construction management and supervision and any other expense incidental to providing the Services and maintaining, rehabilitating or reconstructing the facilities that provide the Services, all to the extent that such services are in addition to those provided in the territory of the Community Facilities District prior to its creation.

The Services listed herein are representative of the types of Services authorized to be funded by the Community Facilities District and the detailed scope and limits of specific maintenance activities and projects will be determined as appropriate, consistent with the standards of the City. Addition, deletion or modification of descriptions of the Services may be made consistent with the requirements of the City Council of the City of Rohnert Park and the Mello Roos Community Facilities District Act of 1982.

The Incidental Expenses to be paid from the special taxes include: all costs associated with the annual administration cost of the Community Facilities District including the costs of developing budgets, calculating the special taxes and levying the taxes with the County of Sonoma for collection. Annual administration costs may include costs for City staff time as well as outside legal and financial consultants and any fees charged by the County of Sonoma.

**CITY OF ROHNERT PARK
COMMUNITY FACILITIES DISTRICT NO. 2015-1
(SOUTHEAST SPECIFIC PLAN – SERVICES)**

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax shall be levied on all Assessor's Parcels in the City of Rohnert Park Community Facilities District No. 2015-1 (Southeast Specific Plan – Services) ("CFD No. 2015-1") and collected each Fiscal Year commencing in Fiscal Year 2015-16, in an amount determined by the City Council of the City of Rohnert Park through the application of the Rate and Method of Apportionment, as described below. All of the real property in CFD No. 2015-1, 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 as may hereinafter be set forth have the following meanings:

"Acre" or "Acreage" means the land area of 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 parcel map recorded at the County Recorder's Office.

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

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2015-1: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or CFD No. 2015-1, or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the City or CFD No. 2015-1 related to an appeal of the Special Tax; the City's administration fees and third party expenses; the costs of City staff time and reasonable overhead related to CFD No. 2015-1; and amounts estimated or advanced by the City or CFD No. 2015-1 for any other administrative purposes of CFD No. 2015-1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Assessor's 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 Assessor of the County designating parcels by 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.

“Below Market-Rate Unit” means a Unit within CFD No. 2015-1 that has a deed restriction recorded on title of the property that: (i) limits the rental price or sales price of the Unit; (ii) limits the appreciation that can be realized by the owner of such Unit; or (iii) in any other way restricts the current or future rental rate or value of the Unit.

“CFD Administrator” means an official of the City responsible for determining the Special Tax Requirement, providing for the levy and collection of the Special Tax, and performing the other duties provided for herein.

“CFD Formation” means the date on which the Resolution of Formation to form CFD No. 2015-1 was adopted by the City Council.

“CFD No. 2015-1” means City of Rohnert Park Community Facilities District No. 2015-1 (Southeast Specific Plan – Services).

“City” means the City of Rohnert Park, California.

“City Council” means the City Council of the City, acting as the legislative body of CFD No. 2015-1.

“Conventional Lot” means, in any Fiscal Year, Single Family Detached Property on an Assessor’s Parcel ranging from 4,500 square feet to 10,000 square feet in area.

“County” means the County of Sonoma.

“CPI” means the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers, All Items, in the San Francisco-Oakland-San Jose Area, measured in the month specified in this Rate and Method of Apportionment. In the event this index ceases to be published, the CPI shall be another index as determined by the Administrator that is reasonably comparable to the Consumer Price Index for the San Francisco-Oakland-San Jose Area.

“Developed Property” means all Taxable Property in CFD No. 2015-1 for which a building permit or special use permit for new construction has been issued by the City prior to June 1 of the preceding Fiscal Year.

“Estate Lot” means, in any Fiscal Year, Single Family Detached Property on an Assessor’s Parcel greater than 10,000 square feet in area.

“Expected Land Uses” means the total number and types of Units expected within CFD No. 2015-1 at the time of CFD Formation, as identified in Table 2 and Exhibit 1 at the end of this Rate and Method of Apportionment.

“Expected Maximum Special Tax Revenues” means the amount of annual revenue that would be available if the Maximum Special Tax was levied on the Expected Land Uses. The Expected Maximum Special Tax Revenues are shown in Table 2 at the end of this Rate and Method of Apportionment.

“Final Map” means a final map, or portion thereof, recorded by the County pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) that creates individual lots on which building permits for new construction 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 lots that are in their final configuration, including Assessor’s Parcels that are designated as remainder parcels.

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

“Land Use Class” means any of the classes listed in Table 1 below.

“Market-Rate Unit” means a Unit within CFD No. 2015-1 that is not a Below Market-Rate Unit.

“Maximum Special Tax” means, with respect to an Assessor’s Parcel of Taxable Property, the maximum Special Tax determined in accordance with Sections C and D below that can be levied in any Fiscal Year on such Assessor’s Parcel of Taxable Property.

“Multiple Family Property” means, in any Fiscal Year, all Assessor’s Parcels of Developed Property for which a building permit or use permit has been issued for construction of a residential structure with five or more Units that share a single Assessor’s Parcel Number, are offered for rent to the general public, and cannot be purchased by individual homebuyers.

“One-Time Maintenance Fee” means the maintenance fee collected by the City, at the time of issuance of a building permit for each Unit (excluding Below Market Rate Units of Multiple Family Property), to partially offset the projected fiscal deficit to the City’s general fund created by each Unit, pursuant to the development agreement entered into between the City and Redwood Equities, LLC, on December 7, 2010, and recorded by the County on December 15, 2010.

“Property Owner Association Property” means, for each Fiscal Year, property within the boundaries of CFD No. 2015-1 that was owned by a property owner association, including any master or sub-association, as of June 1 of the prior Fiscal Year.

“Proportionately” means: (i) for Developed Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor’s Parcels of Developed Property; and (ii) for Undeveloped Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor’s Parcels of Undeveloped Property.

“Public Property” means, for each Fiscal Year, property within the boundaries of CFD No. 2015-1 that is: (i) owned by, irrevocably offered to, or dedicated to the federal government,

the State, the County, the City, or any local government or other public agency; or (ii) encumbered by an easement for purposes of public right-of-way that makes impractical its use for any purpose other than that set forth in such easement, provided that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified according to its use.

“Rate and Method of Apportionment” means this Rate and Method of Apportionment of Special Tax.

“Services” means the services authorized to be financed, in whole or in part, by CFD No. 2015-1.

“Special Tax” means the special tax authorized by the qualified electors of CFD No. 2015-1 to be levied within the boundaries of CFD No. 2015-1.

“Special Tax Requirement” means the amount necessary in any Fiscal Year to pay the cost of the Services, Administrative Expenses, an amount to create a sinking fund for Services that could not otherwise be funded in a given Fiscal Year, an amount to build a reserve fund for capital replacement, and an amount equal to Special Tax delinquencies based on the historical delinquency rate for Special Taxes, as determined by the CFD Administrator, less One-Time Maintenance Fee revenue collected in the prior Fiscal Year by the City.

“Single Family Attached Property” means, in any Fiscal Year, all Assessor’s Parcels of Developed Property for which a building permit or use permit was issued for construction of a residential structure consisting of two or more Units that share common walls, have separate Assessor’s Parcel Numbers assigned to them (except for a duplex unit, which may share an Assessor’s Parcel with another duplex unit), and may be purchased by individual homebuyers (which shall still be the case even if the Units are purchased and subsequently offered for rent by the owner of the Unit), including townhomes, triplexes, and 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 Assessor’s Parcels of Developed Property for which a building permit was issued for construction of a Unit that does not share a common wall with another Unit.

“Small Lot” means, in any Fiscal Year, Single Family Detached Property on an Assessor’s Parcel smaller than 4,500 square feet in area.

“State” means the State of California.

“Taxable Property” means, for each Fiscal Year, all Assessor’s Parcels within the boundaries of CFD No. 2015-1 which are not exempt from the Special Tax pursuant to law or Section F below.

“Undeveloped Property” means any Taxable Property that is not Developed Property.

“Unit” means an individual single-family detached home, townhome, condominium, apartment unit, or other residential dwelling unit, including each separate dwelling unit within a half-plex, duplex, triplex, fourplex, or other residential building.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, beginning with Fiscal Year 2015-16, all Taxable Property within CFD No. 2015-1 shall be classified as Developed Property, including Single Family Detached Property (Estate Lot, Conventional Lot, or Small Lot), Single Family Attached Property, and Multiple Family Property, or Undeveloped Property and shall be subject to Special Taxes in accordance with the Rate and Method of Apportionment as determined pursuant to Sections C through E below. Each Assessor’s Parcel of Developed Property shall be further classified as either Market-Rate Units or Below Market-Rate Units.

C. MAXIMUM SPECIAL TAX

The Maximum Special Tax for each Assessor’s Parcel classified as Taxable Property shall be determined by reference to Table 1 below.

**TABLE 1
MAXIMUM SPECIAL TAX**

Land Use Class	Maximum Special Tax Fiscal Year 2015-16
Single Family Detached Property:	
Estate Lot	\$3,482 per Unit
Conventional Lot	\$2,313 per Unit
Small Lot	
Market-Rate	\$2,058 per Unit
Below Market-Rate	\$1,185 per Unit
Single Family Attached Property	
Market-Rate	\$1,373 per Unit
Below Market-Rate	\$1,185 per Unit
Multiple Family Property	\$593 per Market-Rate Unit
Undeveloped Property	\$1,756 per Acre

On June 1, 2016, and June 1 of each subsequent Fiscal Year, the Maximum Special Tax to be applied in the next Fiscal Year shall be subject to an automatic increase at a rate equal to the percentage increase, if any, in the CPI from June 1 of the prior Fiscal Year to June 1 of the current Fiscal Year.

In some instances an Assessor's Parcel of Taxable Property may contain more than one Land Use Class. The Maximum Special Tax levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax for all Units of Developed Property (based on the applicable Final Map, parcel map, condominium plan, or other recorded County map) located on that Assessor's Parcel.

D. ADJUSTMENTS TO THE MAXIMUM SPECIAL TAX

The Expected Maximum Special Tax Revenues were calculated based on the Expected Land Uses at CFD Formation. The CFD Administrator shall review Final Maps and compare the revised land uses, if any, to the Expected Land Uses to evaluate the impact on the Expected Maximum Special Tax Revenues.

If a change to the Expected Land Uses (a "Land Use Change") is proposed within any Final Map area of CFD No. 2015-1, the following steps shall be applied:

- Step 1:** By reference to Table 2 (which will be updated by the CFD Administrator each time a Land Use Change has been processed according to this Section D), and accounting for any applicable CPI adjustment, the CFD Administrator shall identify the Expected Maximum Special Tax Revenues;
- Step 2:** The CFD Administrator shall calculate the Expected Maximum Special Tax Revenues that could be collected if the Land Use Change is approved, making the assumption that development within CFD No. 2015-1 is completed;
- Step 3:** If the amount calculated in Step 2 is higher than that determined in Step 1, no further action is needed. If the revenues calculated in Step 2 are less than those calculated in Step 1, then the Maximum Special Tax for each Parcel of Developed Property in the Final Map area affected by the Land Use Change shall be increased proportionately until the Expected Maximum Special Tax Revenues for the Final Map area affected by the Land Use Change is the same as it was prior to the Land Use Change.

If multiple Land Use Changes are proposed simultaneously by a single land owner (which may include approval of multiple Final Maps at one time), the CFD Administrator may consider the combined effect of all the Land Use Changes to determine if there is a reduction in Expected Maximum Special Tax Revenues. If there is a reduction, the CFD Administrator shall increase the Maximum Special Tax proportionately in all of the Final Maps being proposed by the landowner until the aggregate amount that can be levied within the Final Maps is equal to the amount that could have been levied prior to the proposed Land Use Changes. If Land Use Changes are proposed simultaneously by multiple landowners, the CFD Administrator shall consider the proposed Land Use Changes individually.

E. METHOD OF LEVY OF THE SPECIAL TAX

Each Fiscal Year, the CFD Administrator shall determine the Special Tax Requirement and levy the Special Tax on all Parcels of Taxable Property as follows:

Step 1: The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property up to 100% of the Maximum Special Tax for each Assessor's Parcel until the amount levied on Developed Property is equal to the Special Tax Requirement;

Step 2: If additional revenue is needed after Step 1 to pay the Special Tax Requirement, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to 100% of the Maximum Special Tax.

F. EXEMPTIONS

Notwithstanding anything in this Rate and Method of Apportionment to the contrary, no Special Tax shall be levied on Public Property, Property Owner Association Property, or Below Market-Rate Units of Multiple Family Property.

G. APPEALS

Any property owner may file a written appeal of the Special Tax with CFD No. 2015-1 claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Tax that is disputed, and the appellant must be current in all payments of Special Taxes. In addition, during the term of the appeal process, all Special Taxes levied must be paid on or before the payment date established when the levy was made.

The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the CFD Administrator's decision relative to the appeal, the owner may then file a written appeal with the City Council, whose subsequent decision shall be final and binding on all interested parties. If the decision of the CFD Administrator or subsequent decision by the City Council requires the Special Tax to be modified or changed in favor of the property owner, then the CFD Administrator shall determine if sufficient Special Tax revenue is available to make cash refund. If a cash refund cannot be made, then an adjustment shall be made to credit future Special Tax levy(ies).

This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

H. MANNER OF COLLECTION

The 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 collected in such other manner as the City Council shall determine, including direct billing of affected property owners.

I. TERM OF SPECIAL TAX

The Special Tax shall continue to be levied indefinitely on an annual basis on all Taxable Property in CFD No. 2015-1.

TABLE 2

**CITY OF ROHNERT PARK
COMMUNITY FACILITIES DISTRICT NO. 2015-1
(SOUTHEAST SPECIFIC PLAN – SERVICES)**

EXPECTED LAND USES AND EXPECTED MAXIMUM SPECIAL TAX REVENUES

Land Use Class	Expected Land Uses (Taxable Units)	Estimated Special Tax per Unit FY 2015-16*	Expected Maximum Special Tax Revenues FY 2015-16*
Single Family Detached Property:			
Estate Lot	29 Units	\$3,482 per Unit	\$100,978
Conventional Lot	145 Units	\$2,313 per Unit	\$335,385
Small Lot			
Market-Rate	184 Units	\$2,058 per Unit	\$378,672
Below Market-Rate	8 Units	\$1,185 per Unit	\$9,480
Single Family Attached Property			
Market-Rate	45 Units	\$1,373 per Unit	\$61,785
Below Market-Rate	28 Units	\$1,185 per Unit	\$33,180
Multiple Family Property	0 Units	\$593 per Unit	\$0
Total	439 Units		\$919,480

* On June 1, 2016, and June 1 of each subsequent Fiscal Year, the Maximum Special Tax to be applied in the next Fiscal Year shall be subject to an automatic increase at a rate equal to the percentage increase, if any, in the CPI from June 1 of the prior Fiscal Year to June 1 of the current Fiscal Year.

EXHIBIT 1

**CITY OF ROHNERT PARK
COMMUNITY FACILITIES DISTRICT NO. 2015-1
(SOUTHEAST SPECIFIC PLAN – SERVICES)**

**TENTATIVE MAP – SITE PLAN
SOUTHEAST ROHNERT PARK
SHEET 3 OF 10
AUGUST 2014**