

## RESOLUTION NO. 2021-079

### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ELK GROVE DECLARING ITS INTENTION TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 2003-2 (POLICE SERVICES) AND TO LEVY A SPECIAL TAX TO PAY FOR CERTAIN POLICE SERVICES (ANNEXATION NO. 54)

**WHEREAS**, pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), the City Council (the "City Council") of the City of Elk Grove (the "City"), on November 5, 2003, approved Resolution No. 2003-214 establishing the City of Elk Grove Community Facilities District No. 2003-2 (Police Services) (the "CFD"); and

**WHEREAS**, the City Council called a special election for November 5, 2003, at which the questions of levying a special tax and establishing an appropriations limit with respect to the CFD were submitted to the qualified electors within the CFD; and

**WHEREAS**, on November 5, 2003, the City Council adopted Resolution No. 2003-215 determining the results of the special election and finding that more than two-thirds (2/3) of all votes cast at the special election were cast in favor of the proposition presented, and such proposition passed; and

**WHEREAS**, the City Council has determined, because of the proposed development of certain property within the City, to initiate proceedings for the annexation of such property to the CFD in accordance with the Act.

**NOW, THEREFORE BE IT RESOLVED** by the City of Elk Grove that:

**Section 1. Description of Territory to be Annexed.** Public convenience and necessity require, and this City Council proposes and intends, that the City Council annex certain territory to the CFD. The territory to be annexed is described in a map entitled "Annexation Map No. 54 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, County of Sacramento" which is on file with the City Clerk. The City Clerk is hereby authorized and directed to endorse the certificates set forth on the map and to record the map in accordance with the provisions of Section 3111 of the Streets and Highways Code of the State of California.

**Section 2. Description of Territory Included in Existing CFD.** The boundaries of the territory currently included in the CFD are described in the maps recorded and on file as follows:

A. "Amended Map of District Boundaries, Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on November 18, 2003, in Book 97 of Maps of Assessment and Community Facilities Districts at page 7 in the office of the Sacramento County Recorder;

B. "Annexation Map No. 1 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on March 15, 2004, in Book 98 of Maps of Assessment and Community Facilities Districts at Page 12 in the office of the Sacramento County Recorder;

C. "Annexation Map No. 2 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on May 24, 2004, in Book 98 of Maps of Assessment and Community Facilities Districts at Page 19 in the office of the Sacramento County Recorder;

D. "Annexation Map No. 3 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on August 11, 2004 in Book 99 of Maps of Assessment and Community Facilities Districts at Page 11 in the office of the Sacramento County Recorder;

E. "Annexation Map No. 4 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California" recorded on November 15, 2004 in Book 99 of Maps of Assessment and Community Facilities Districts at page 22 in the office of the Sacramento County Recorder;

F. "Annexation Map No. 5 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on March 25, 2005, in Book 100 of Maps of Assessment and Community Facilities Districts at Page 10 in the office of the Sacramento County Recorder;

G. "Annexation Map No. 6 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on May 24, 2005, in Book 100 of Maps of Assessment and Community Facilities Districts at Page 20 in the office of the Sacramento County Recorder;

H. "Annexation Map No. 7 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on September 14, 2005 in Book 101 of Maps of Assessment and Community Facilities Districts at page 7 in the office of the Sacramento County Recorder;

I. "Annexation Map No. 8 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on September 14, 2005 in Book 101 of Maps of Assessment and Community Facilities Districts at page 8 in the office of the Sacramento County Recorder;

J. "Annexation Map No. 9 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on November 23, 2005 in Book 101 of Maps of Assessment and Community Facilities Districts at page 26 in the office of the Sacramento County Recorder;

K. "Annexation Map No. 10 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on February 22, 2006, in Book 101 of Maps of Assessment and Community Facilities Districts at page 34 in the office of the Sacramento County Recorder;

L. "Annexation Map No. 11 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on May 30, 2006, in Book 103 of Maps of Assessment and Community Facilities Districts at page 4 in the office of the Sacramento County Recorder;

M. "Annexation Map No. 12 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on August 25, 2006, in Book 104 of Maps of Assessment and Community Facilities Districts at page 8 in the office of the Sacramento County Recorder;

N. "Annexation Map No. 13 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on August 30, 2007, in Book 108 of Maps of Assessment and Community Facilities Districts at page 12 in the office of the Sacramento County Recorder;

O. "Annexation Map No. 14 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on November 13, 2007, in Book 109 of Maps of Assessment and Community Facilities Districts at page 1 in the office of the Sacramento County Recorder.

P. "Annexation Map No. 15 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on May 22, 2008, in Book 100 of Maps of Assessment and Community Facilities Districts at page 17 in the office of the Sacramento County Recorder.

Q. "Annexation Map No. 16 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on January 27, 2010, in Book 111 of Maps of Assessment and Community Facilities Districts at page 10 in the office of the Sacramento County Recorder.

R. "Annexation Map No. 17 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on January 20, 2011, in Book 111 of Maps of Assessment and Community Facilities Districts at page 565 in the office of the Sacramento County Recorder.

S. "Annexation Map No. 18 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on April 5, 2011, in Book 111 of Maps of Assessment and Community Facilities Districts at page 396 in the office of the Sacramento County Recorder.

T. "Annexation Map No. 19 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on April 29, 2011, in Book 112 of Maps of Assessment and Community Facilities Districts at page 6 in the office of the Sacramento County Recorder.

U. "Annexation Map No. 20 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on August 24, 2011, in Book 113 of Maps of Assessment and Community Facilities Districts at page 11 in the office of the Sacramento County Recorder.

V. "Annexation Map No. 21 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on November 9, 2011, in Book 113 of Maps of Assessment and Community Facilities Districts at page 17 in the office of the Sacramento County Recorder.

W. "Annexation Map No. 22 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on September 28, 2012, in Book 114 of Maps of Assessment and Community Facilities Districts at page 12 in the office of the Sacramento County Recorder.

X. "Annexation Map No. 23 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on April 30, 2013, in Book 115 of Maps of Assessment and Community Facilities Districts at page 8 in the office of the Sacramento County Recorder.

Y. "Annexation Map No. 24 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on July 25, 2013, in Book 115 of Maps of Assessment and Community Facilities Districts at Page 0016 in the office of the Sacramento County Recorder.

Z. "Annexation Map No. 25 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on September 16, 2013, in Book 115 of Maps of Assessment and Community Facilities Districts at Page 0020 in the office of the Sacramento County Recorder.

AA. "Annexation Map No. 26 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on December 13, 2013, in Book 116 of Maps of Assessment and Community Facilities Districts at Page 0004 in the office of the Sacramento County Recorder.

BB. "Annexation Map No. 27 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on February 13, 2014, in Book 116 of Maps of Assessment and Community Facilities Districts at Page 0011 in the office of the Sacramento County Recorder.

CC. "Annexation Map No. 28 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on April 9, 2014, in Book 116 of Maps of Assessment and Community Facilities Districts at Page 0019 in the office of the Sacramento County Recorder.

DD. "Annexation Map No. 29 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, Sacramento County, State of California," recorded on June 11, 2014, in Book 117 of Maps of Assessment and Community Facilities Districts at Page 0003 in the office of the Sacramento County Recorder.

EE. "Annexation Map No. 30 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on October 14, 2014 in Book 117 of Maps of Assessment and Community Facilities Districts at page 0018 in the office of the Sacramento County Recorder.

FF. "Annexation Map No. 31 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on November 11, 2014 in Book 117 of Maps of Assessment and Community Facilities Districts at page 0027 in the office of the Sacramento County Recorder.

GG. "Annexation Map No. 32 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on April 21, 2015, in Book 118 of Maps of Assessment and Community Facilities Districts at page 0017 in the office of the Sacramento County Recorder.

HH. "Annexation Map No. 33 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on May 21, 2015, in Book 118 of Maps of Assessment and Community Facilities Districts at page 0022 in the office of the Sacramento County Recorder.

II. "Annexation Map No. 34 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on July 28, 2015, in Book 119 of Maps of Assessment and Community Facilities Districts at page 0007 in the office of the Sacramento County Recorder.

JJ. "Annexation Map No. 35 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on December 1 2015, in Book 119 of Maps of Assessment and Community Facilities Districts at page 0021 in the office of the Sacramento County Recorder.

KK. "Annexation Map No. 36 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on March 22, 2016, in Book 120 of Maps of Assessment and Community Facilities Districts at page 0003 in the office of the Sacramento County Recorder.

JJ. "Annexation Map No. 37 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on May 10, 2016, in Book 121 of Maps of Assessment and Community Facilities Districts at page 0002 in the office of the Sacramento County Recorder.

KK. "Annexation Map No. 38 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on July 15, 2016, in Book 121 of Maps of Assessment and Community Facilities Districts at page 0014 in the office of the Sacramento County Recorder.

LL. "Annexation Map No. 39 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on November 1, 2016, in Book 122 of Maps of Assessment and Community Facilities Districts at page 0006 in the office of the Sacramento County Recorder.

MM. "Annexation Map No. 40 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on December 20, 2016, in Book 123 of Maps of Assessment and Community Facilities Districts at page 003 in the office of the Sacramento County Recorder.

NN. "Annexation Map No. 41 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on January 25, 2017, in Book 123 of Maps of Assessment and Community Facilities Districts at page 008 in the office of the Sacramento County Recorder.

OO. "Annexation Map No. 42 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on August 8, 2017 in Book 123 of Maps of Assessment and Community Facilities Districts at page 032 in the office of the Sacramento County Recorder.

PP. "Annexation Map No. 43 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on January 23, 2017 in Book 124 of Maps of Assessment and Community Facilities Districts at page 026 in the office of the Sacramento County Recorder.

QQ. "Annexation Map No. 44 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on March 14, 2018 in Book 124 of Maps of Assessment and Community Facilities Districts at page 0039 in the office of the Sacramento County Recorder.

RR. "Annexation Map No. 45 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on May 8, 2018 in Book 125 of Maps of Assessment and Community Facilities Districts at page 0019 in the office of the Sacramento County Recorder.

SS. "Annexation Map No. 46 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on October 9, 2018 in Book 126 of Maps of Assessment and Community Facilities Districts at page 0035 in the office of the Sacramento County Recorder.

TT. "Annexation Map No. 47 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on November 27, 2018 in Book 127 of Maps of Assessment and Community Facilities Districts at page 0018 in the office of the Sacramento County Recorder.

UU. "Annexation Map No. 48 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on September 10, 2019 in Book 129 of Maps of Assessment and Community Facilities Districts at page 0014 in the office of the Sacramento County Recorder.

VV. "Annexation Map No. 49 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on October 31, 2019 in Book 129 of Maps of Assessment and Community Facilities Districts at page 0025 in the office of the Sacramento County Recorder.

WW. "Annexation Map No. 50 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on January 29, 2020 in Book 130 of Maps of Assessment and Community Facilities Districts at page 0007 in the office of the Sacramento County Recorder.

XX. "Annexation Map No. 51 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento," recorded on June 30, 2020 in Book 131 of Maps of Assessment and Community Facilities Districts at page 0002 in the office of the Sacramento County Recorder.

YY. “Annexation Map No. 52 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento,” recorded on July 30, 2020 in Book 131 of Maps of Assessment and Community Facilities Districts at page 0009 in the office of the Sacramento County Recorder.

ZZ. “Annexation Map No. 53 of Community Facilities District No. 2003-2 (Maintenance Services), City of Elk Grove, County of Sacramento,” recorded on January 27, 2021 in Book 132 of Maps of Assessment and Community Facilities Districts at page 0025 in the office of the Sacramento County Recorder.

**Section 3. Specification of the Type of Services Provided.** The type of services to be provided in the territory proposed to be annexed to the CFD is the same as that provided in the existing CFD. The authorized services are police protection services. Eligible costs of the services include, but are not limited to, the salaries and benefits of City staff if the City directly provides police protection services, and City overhead costs associated with providing such services within the CFD. The services authorized to be financed by the CFD are in addition to those currently provided in the territory of the CFD and do not supplant services already available within that territory.

**Section 4. Plan for Providing Services.** The public services that are financed by taxes collected in the CFD will be provided to residents of the current CFD and residents of the territory proposed to be annexed on the same basis.

**Section 5. Specification of Special Taxes to be Levied.** Except where funds are otherwise available, a special tax sufficient to pay for all services to be provided in or for the territory to be annexed and secured by a continuing lien against all nonexempt real property in the CFD, will be annually levied within the territory proposed to be annexed to the CFD. The rate, method of apportionment, and manner of collection of such special tax is set forth in Exhibit A hereto.

**Section 6. No Alteration of the Special Tax Levied in the Existing Community Facilities District.** The City Council does not propose to alter the special tax rate levied within the existing CFD as a result of the proposed annexation.

**Section 7. Public Hearing.** The City Council hereby fixes 6:00 p.m., or as soon thereafter as practicable, on May 12, 2021, at the regular meeting place of the City Council, City Council Chambers, 8400 Laguna Palms Way, Elk Grove, California, as the time and place for a public hearing on the annexation of territory to the CFD.

**Section 8. Notice of Hearing.** The City Council directs the City Clerk to publish a notice of the hearing, in substantially the form attached hereto as Exhibit B, once not later than seven days prior to the date fixed for the hearing, in *The Elk Grove Citizen*, a newspaper of general circulation published in the area of the CFD.

**Section 9. Mailing Ballots.** In anticipation of its action on May 12, 2021, to call the election on the annexation for the same date, pursuant to waiver of election time limits from the landowners, the City Council hereby authorizes the City Clerk to mail to each landowner in the territory proposed to be annexed to the CFD a ballot in substantially the form set forth in Exhibit C hereto. A copy of the waiver and consent form signed by the property owner is attached hereto as Exhibit D and incorporated herein by this reference.

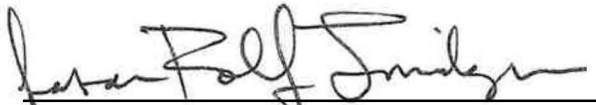
**Section 10. Effective Date.** This Resolution shall take effect immediately upon its passage.

**PASSED AND ADOPTED** by the City Council of the City of Elk Grove this 24<sup>th</sup> day of March 2021.



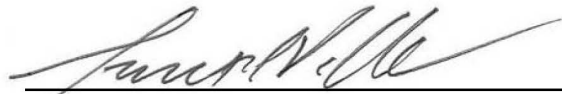
BOBBIE SINGH-ALLEN, MAYOR of the  
CITY OF ELK GROVE

ATTEST:



JASON LINDGREN, CITY CLERK

APPROVED AS TO FORM:



JONATHAN P. HOBBS,  
CITY ATTORNEY



## EXHIBIT A

### CITY OF ELK GROVE COMMUNITY FACILITIES DISTRICT NO. 2003-2 (Police Services) RATE AND METHOD OF APPORTIONMENT

A Special Tax of Community Facilities District No. 2003-2 (Police Services) of the City of Elk Grove ("CFD") shall be levied on all Assessor's Parcels in the CFD and collected each Fiscal Year commencing in Fiscal Year 2004-05 in an amount determined by the City through the application of the rate and method of apportionment of the Special Tax set forth below. All of the real property in the CFD, 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 hereinafter set forth have the following meanings:

**"Act"** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, 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 City as administrator of the CFD to determine, levy and collect the Special Taxes, including salaries of City employees and the fees of consultants, legal counsel, 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 City.

**"Assessor's 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 Assessor of the County designating parcels by assessor's parcel number.

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

**"CFD"** means Community Facilities District No. 2003-2 (Police Services) of the City of Elk Grove.

**"City"** means the City of Elk Grove.

**"Council"** means the City Council of the City of Elk Grove, acting as the legislative body of the CFD.

**"County"** means the County of Sacramento, California.

**"Developed Property"** means all Taxable Property, exclusive of Property Owner Association Property, or Public Property, for which a building permit was issued after January 1, 2003, and prior to May 1st preceding the Fiscal Year in which the Special Tax is being levied.

**"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.

**"Maximum Special Tax"** means the maximum Special Tax, determined in accordance with Section C below, that can be levied in the CFD in any Fiscal Year on any Assessor's Parcel.

**"Multi-Family Property"** means all Assessor's Parcels of Developed Property for which a building permit has been issued for a residential structure consisting of two or more residential units that share common walls, including, but not limited to, duplexes, triplexes, townhomes, condominiums, and apartment units.

**"Non-Residential Property"** means all Assessor's Parcels of Developed Property for which a building permit(s) has been issued for a non-residential use and does not contain any residential units as defined under Residential Property or Multi-Family Property.

**"Property Owner Association Property"** means any property within the boundaries of the CFD that is owned by, or irrevocably dedicated as indicated in an instrument recorded with the County Recorder to, a property owner association, including any master or sub-association.

**"Proportionately"** means in a manner such that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels within each Land Use Class.

**"Public Property"** means any property within the boundaries of the CFD that is, at the time of the CFD formation, expected to be used for rights-of-way, parks, schools or any other public purpose and is owned by or irrevocably offered for dedication to the federal government, the State, the County, the City or any other public agency. Once an Assessor's Parcel has been designated as Public Property, it shall retain such status permanently, unless transferred in accordance with the transfer provisions provided in Section G below.

**"Public Safety Costs"** means the estimated and reasonable costs of providing police protection services, including but not limited to the costs of contracting services, the salaries and benefits of City staff if the City directly provides police protection services and City overhead costs, associated with providing such services within the CFD. The Public Safety Special Tax provides only partial funding for police protection services.

**"Residential Property"** means all Assessor's Parcels of Developed Property for which a building permit(s) has been issued for purposes of constructing one residential dwelling unit.

**"Special Tax"** means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax Requirement, and shall include Special Taxes levied or to be levied under Sections C and D, below.

**"Special Tax Requirement"** means that amount required in any Fiscal Year for the CFD to: (a) (i) pay for Public Safety Costs; (ii) pay reasonable Administrative Expenses; (iii) pay any amounts required to establish or replenish any reserve funds; and (iv) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less (b) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

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

**"Taxable Property"** means all of the Assessor's Parcels within the boundaries of the CFD that are not exempt from the Special Tax pursuant to law or as defined below.

**"Tax-Exempt Property"** means an Assessor's Parcel not subject to the Special Tax. Tax-Exempt Property includes: (i) Public Property, (ii) Non-Residential Property, and (iii) Property Owner Association Property.

**"Undeveloped Property"** means, for each Fiscal Year, all Taxable Property not classified as Developed Property.

**"Unit"** means any residence in which a person or persons may live, and is not considered to be for commercial or industrial use.

**B. ASSIGNMENT TO LAND USE CATEGORIES**

Each Fiscal Year using the definitions above, all Taxable Property within the CFD shall be classified as Developed Property or Undeveloped Property. Developed Property shall be further assigned to a Land Use Class as specified in Table 1 and shall be subject to Special Taxes pursuant to Sections C and D below.

**C. MAXIMUM SPECIAL TAX RATE**

**1. Developed Property**

**TABLE 1  
Maximum Special Tax for Developed Property  
Community Facilities District No. 2003-2**

<b>Land Use Class</b>	<b>Description</b>	<b>FY20/21 Maximum Special Tax Per Unit</b>
1	Residential Property	\$491.01
2	Multi-Family Property	\$347.46

On each July 1, commencing on July 1, 2004, the Maximum Public Safety Special Tax shall be increased by the lesser of Local Consumer Price Index (CPI) for the San Francisco-Oakland-San Jose Area for All Urban

Consumers or 5% of the amount in effect for the previous Fiscal Year. The CPI used shall be as determined by the Bureau of Labor Statistics from April to April beginning with the period from April 2003 through April 2004.

**2. Multiple Land Use Classes**

In some instances an Assessor's Parcel of Developed 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 levies that can be imposed on all Land Use Classes located on that Assessor's Parcel. The CFD Administrator's allocation to each type of property shall be final.

**3. Undeveloped Property; Tax-Exempt Property**

No Special Tax shall be levied on Undeveloped Property or Tax-Exempt Property.

**D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

Commencing with Fiscal Year 2004-05, and for each following Fiscal Year, the Council shall levy the Special Tax until the amount of the Special Tax levied equals the Special Tax Requirement. The Special Tax shall be levied each Fiscal Year on each Assessor's Parcel of Developed Property Proportionately up to 100% of the applicable Maximum Special Tax.

**E. APPEALS**

Any taxpayer that believes that the amount of the Special Tax assigned to a Parcel is in error may file a written notice with the CFD Administrator appealing the levy of the Special Tax. This notice is required to be filed with the CFD Administrator during the Fiscal Year the error is believed to have occurred. The CFD Administrator or designee will then promptly review the appeal and, if necessary, meet with the taxpayer. If the CFD Administrator verifies that the tax should be changed the Special Tax levy shall be corrected and, if applicable in any case, a refund shall be granted.

**F. MANNER OF COLLECTION**

Special Tax as levied pursuant to Section D above shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that 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 CFD or as otherwise determined appropriate by the CFD Administrator.

**G. TERM OF SPECIAL TAX**

The Special Tax shall be levied in perpetuity.

**EXHIBIT B**

**NOTICE OF PUBLIC HEARING ON RESOLUTION OF INTENTION TO ANNEX  
TERRITORY TO AN EXISTING COMMUNITY FACILITIES DISTRICT**

**NOTICE IS HEREBY GIVEN** that the City Council of the City of Elk Grove on March 24, 2021 adopted its Resolution No. 2021-\_\_\_\_\_, in which it declared its intention to annex territory to existing Community Facilities District No. 2003-2 (Police Services) (the "CFD"), and to levy a special tax to pay for certain police services, all pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, Chapter 2.5, Part 1, Division 2, Title 5 of the California Government Code. The resolution describes the territory to be annexed, specifies the type of services to be financed, and describes the rate and method of apportionment of the proposed special tax. No change in the tax levied in the existing CFD is proposed. For further details, the resolution is available at the office of the City Clerk, 8401 Laguna Palms Way, Elk Grove, California.

**NOTICE IS HEREBY FURTHER GIVEN** that the City Council has fixed **Wednesday, May 12, 2021**, at the hour of **6:00 p.m.** or as soon thereafter as the matter may be heard, at the regular meeting place of the City Council, Council Chambers, 8400 Laguna Palms Way, Elk Grove, California, as the time and place when and where the City Council will hold a public hearing to consider the annexation. At the hearing, the testimony of all interested persons for or against the annexation of the territory or the levying of the special taxes will be heard.

DATED: \_\_\_\_\_, 2021

\_\_\_\_\_  
Jason Lindgren, City Clerk,  
City of Elk Grove

**EXHIBIT C**

**OFFICIAL BALLOT**

**SPECIAL TAX ELECTION  
CITY OF ELK GROVE  
ANNEXATION OF TERRITORY TO COMMUNITY FACILITIES DISTRICT  
NO. 2003-2 (POLICE SERVICES)  
(ANNEXATION NO. 54)**

**May 12, 2021**

**Number of votes entitled to cast: 161**

**INSTRUCTIONS TO VOTERS:** To vote on the measure, mark an (X) in the voting square after the word "YES" or after the word "NO." All marks otherwise made are forbidden. All distinguishing marks are forbidden and make the ballot void.

If you wrongly mark, tear or deface this ballot, return it to the City Clerk, City of Elk Grove, 8401 Laguna Palms Way, Elk Grove, California 95758, to obtain another.

---

**MEASURE SUBMITTED TO QUALIFIED ELECTORS**

<b>Ballot Measure:</b> Shall the City of Elk Grove be authorized to levy a special tax at the rates and apportioned as described in Exhibit A to the Resolution Declaring its Intention to Annex Territory to Community Facilities District No. 2003-2 (Police Services) adopted by the City Council on March 24, 2021 (the "Resolution"), which is incorporated herein by this reference, within the territory identified on the map entitled "Annexation Map No. 54 of Community Facilities District No. 2003-2 (Police Services), City of Elk Grove, County of Sacramento," to finance certain services as set forth in Section 3 to the Resolution?	YES <input type="checkbox"/>
	NO <input type="checkbox"/>

**NOTE:** This is a special landowner election. You must return this ballot to the City Clerk, City of Elk Grove, either (i) to his office at City Hall, 8401 Laguna Palms Way, Elk Grove, California 95758, by 4:00 p.m. on May 12, 2021 or (ii) thereafter, to the regular meeting place of the Council at 8400 Laguna Palms Way on May 12, 2021, by five minutes following the adoption of the resolution calling the election (the City Council meeting convenes at 6:00 p.m. on May 12, 2021).

# EXHIBIT D

## WAIVER AND CONSENT

by owner of property proposed to be annexed to  
Community Facilities District No. 2003-2 (Police Services)  
of the City of Elk Grove  
regarding certain time limits and procedural requirements  
with respect to a special landowner election

Mail to:  
City of Elk Grove  
ATTN: Renee Autar  
8401 Laguna Palms Way  
Elk Grove, CA 95758

Members of the City Council:

Pursuant to Government Code Sections 53326(a) and 53327(b), which allow any time limit or requirement pertaining to the conduct of a landowner election held under the authority of the Mello-Roos Community Facilities District Act of 1982, Government Code Sections 53311-53365.7 (the "Mello-Roos Act"), to be waived with the unanimous consent of the qualified electors, the undersigned legal entity (the "Landowner") hereby declares as follows:

1. Ownership. Landowner is the owner of the real property described below adjacent to its signature block by Sacramento County assessor's parcel number (the "real property"), which is proposed to be included in Community Facilities District No. 2003-2 (Police Services) of the City of Elk Grove (the "District").
2. Adequate time. Landowner acknowledges that a special landowner election will be called within the District to approve the proposal to levy a special tax on the real property in the District. Landowner has had sufficient time to consider and reflect on Landowner's choice in the election.
3. Election date. Landowner expressly waives the time limits specified by Government Code Section 53326, including but not limited to the requirement that the special election be held at least 90 but not more than 180 days following the adoption of the resolution calling the election.
4. Voter information. Landowner expressly waives the requirement contained in Government Code Section 53327 of preparation and delivery to Landowner of an impartial analysis, arguments, and rebuttals relating to the proposition submitted at the election.
5. Election notice. Landowner expressly waives any notice requirements relating to the special election, whether contained in the Government Code, Elections Code, Streets & Highways Code, or elsewhere.

6. Formation Process. Landowner expressly waives any and all claims based on, and hereby consents to, any error, irregularity, or departure from the provisions of the Mello-Roos Community Facilities Act of 1982, Government Code Sections 53311-53365.7, and any and all laws incorporated therein, in the formation of the District and acknowledges that the formation of the District is valid and shall not be affected by any such error, irregularity, or departure.


7. Unsealing of Ballot. Landowner hereby consents to the election officer unsealing the Landowner's ballot prior to the adoption of the resolution calling the election and waives any rights it may have under Government Code section 53326 and the Election Code related to concealment of the ballot.

Date: Feb 12, 2021

**Meritage Homes of California, Inc.**

[Type or print name(s) in which record title to the land identified below is held]

Signed By:

  
[Signature of entity and/or individuals signing on behalf of landowner]

**Barry Grant**

[Type or print name of entity and/or individuals signing on behalf of landowner if applicable]

**Division President**

[Type or print authority to sign e.g., general partner or president of owner if applicable]

Real Property:  
Assessor's Parcel Nos.:

132 - 0050 - 163  
\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_



**CERTIFICATION  
ELK GROVE CITY COUNCIL RESOLUTION NO. 2021-079**

**STATE OF CALIFORNIA            )**  
**COUNTY OF SACRAMENTO    )**     **ss**  
**CITY OF ELK GROVE            )**


***I, Jason Lindgren, City Clerk of the City of Elk Grove, California, do hereby certify that the foregoing resolution was duly introduced, approved, and adopted by the City Council of the City of Elk Grove at a regular meeting of said Council held on March 24, 2021 by the following vote:***

***AYES:            COUNCILMEMBERS: Singh-Allen, Nguyen, Hume, Spease, Suen***

***NOES:           COUNCILMEMBERS: None***

***ABSTAIN:       COUNCILMEMBERS: None***

***ABSENT:        COUNCILMEMBERS: None***

  
\_\_\_\_\_  
***Jason Lindgren, City Clerk***  
***City of Elk Grove, California***