

## REPORT TO CITY COUNCIL

**Approved By:**

*Darrell Unruh*

Department Director

*Arnoldo Rodriguez*

Arnoldo Rodriguez, City Manager

Council Meeting of: April 15, 2020

Agenda Number:     D-1    

**SUBJECT:**

Proposed Annexation No. 9 to Community Facilities District (CFD) No. 2005-01, Adoption of Boundary Map, and Declaring Intent to Annex Territory (Sherwood Apartments)

**RECOMMENDATIONS:**

1. Adopt a Resolution Adopting a Boundary Map Showing the Territory Proposed for Annexation to CFD No. 2005-01
2. Adopt a Resolution Declaring the City's Intention to Authorize the Annexation of Territory into CFD No. 2005-01

**SUMMARY:**

The attached Resolutions will begin the proceedings for the annexation of the development project known as Sherwood Apartments (the "Project") into Community Facilities District 2005 - 01 (the "CFD 2005-01"). The conditions of approval for the Project require it to annex into CFD 2005-01, which was established as an annexable district to provide funding to offset the increased cost for public safety, open space, and parks maintenance created by new development.

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**DISCUSSION:**

In 2005, by Resolution No. 05-334, the Council established CFD 2005-01, a Mello Roos Community Facilities District with the intention that future development within the City would annex into

this district. The special taxes collected from the property owners within the district are used for the funding of police and fire protection services, storm drain infrastructure maintenance and operations, and park maintenance. Property owner assessments are paid as a component of the property tax collection process. As was originally envisioned with the establishment of the CFD, future residential projects not included in the initial formation process are required to go through an annexation process in order to be included in CFD 2005-01. Projects may be annexed one at a time, or in a group if they are ready at the same time.

One project makes up Annexation No. 9. Sherwood Apartments is owned by Vanik Etal Pogosyan. The Project includes the development of approximately 16 multi-family residential units. The boundaries of the Project consist of the area within assessor’s parcel number 003-240-015 as depicted on Attachment 1.

<i>Project Name</i>	<i>Owner</i>	<i>Units</i>	<i>Location</i>
Sherwood Apartments	Pogosyan Vanik Etal	16	Sherwood Way, east of Owens Street

The two attached resolutions represent the first steps that must be taken in the annexation process. The first resolution adopts a boundary map depicting the territory that is proposed for annexation. The second resolution declares the City’s intention to annex the proposed territory into CFD 2005-01. The resolution also establishes May 20, 2020, as the public hearing date for the final consideration of the annexation of the property into CFD 2005-01.

As with all residential subdivisions, conditions of approval for the subdivision require annexation into CFD 2005-01 prior to recordation of the final subdivision map. This will comprise the ninth annexation. Attachment 1 provides a map of the subdivision, while Attachment 2 is a history of annexations into CFD 2005-01.

**FINANCIAL IMPACT:**

The 2019/20 Fiscal Year CFD 2005-01 assessment for multi-family residential development is approximately \$428.12 per dwelling unit. Based on this figure, the estimated annual revenue that will be received by the City (Fund 76650) for all 16 units in Annexation No. 9 will be \$6,849.92. Because CFD 2005-01 includes an annual CPI adjustment, this amount will grow over time. The process for annexation is funded by the developer and no General Fund monies are used for this effort.

**CONSISTENCY WITH THE VISION MADERA 2025 PLAN:**

The proposed action is not specifically addressed as part of the plan, is not in conflict with the plan, but rather is sympathetic of the underlying principles of the Vision 2025 Plan.

**ALTERNATIVES:**

The Council adopted Ordinance C.S. 792, which established the district and its special tax structure, on December 7, 2005. The Council could, at its discretion, consider alternative methods for funding the necessary services that are demanded by residential development and supported by CFD 2005-01. Amendment of the ordinance would be required.

**ATTACHMENTS:**

1. Resolution Adopting a Boundary Map  
    Exhibit A – Annexation Map No. 9
2. Resolution Declaring Intent to Annex
3. CFD 2005-01 Annexation Map No. 9
4. CFD 2005-01 Boundary Map
5. Rate and Method of Apportionment

**1. Resolution Adoption of a Boundary Map**

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA,  
ADOPTING A BOUNDARY MAP SHOWING TERRITORY PROPOSED FOR  
ANNEXATION TO CITY OF MADERA COMMUNITY FACILITIES DISTRICT NO. 2005-  
01**

**WHEREAS**, the City Council of the City of Madera, California, (“City Council”), formed a Community Facilities District, designated as Community Facilities District No. 2005-01 (hereafter referred to as “CFD No. 2005-01”), pursuant to the terms and provisions of the “Mello-Roos Community Facilities Act of 1982”, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the “Act”); and

**WHEREAS**, the City Council desires to initiate proceedings to annex the territory known as Sherwood Apartments (“Annexation No. 9”) to CFD No. 2005-01 Annexation No. 9 will consist of 16 multi-family units located on north of Sherwood Way, between Owens Street and Sonora Street; and

**WHEREAS**, there has been submitted a map attached as Exhibit A showing the territory proposed to be annexed to CFD No. 2005-01, said area to be designated as Community Facilities District No. 2005-01, Annexation No. 9.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA DOES HEREBY RESOLVE AS FOLLOWS:**

**SECTION 1.** Recitals. The above recitals are all true and correct.

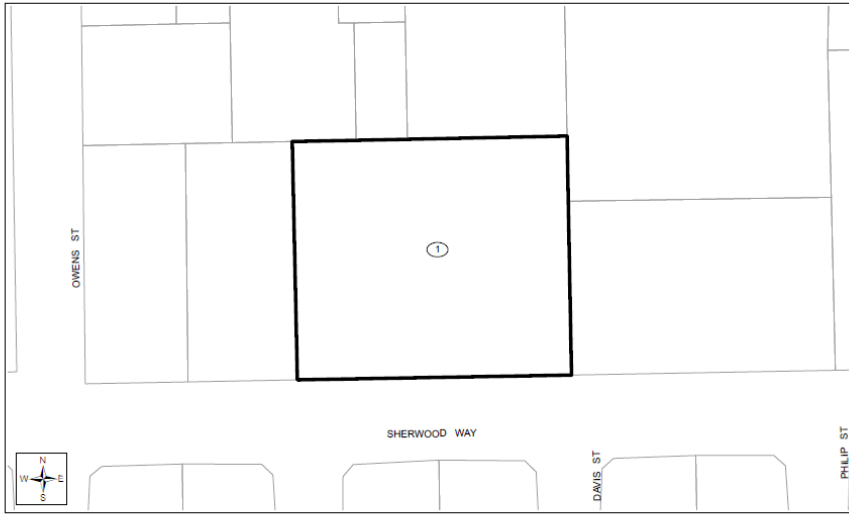
**SECTION 2.** Annexation Map. The map showing Annexation No. 9 and to be subject to the levy of a special tax by CFD No. 2005-01 upon the annexation of such territory to CFD No. 2005-01 is hereby approved and adopted. Such map is designated by the name of “Annexation No. 9 to City of Madera Community Facilities District No. 2005-01.”

**SECTION 3.** Certificate. A certificate shall be endorsed on the original and on at least one (1) copy of the map of Annexation No. 9, evidencing the date and adoption of this Resolution, and within fifteen days after the adoption of the Resolution fixing the time and place of the Public Hearing on the intention to annex Annexation No. 9 to CFD No. 2005-01, a copy of said map shall be filed with the correct and proper endorsements thereon with County Recorder, all in the manner and form provided for in Section 3111 of the Streets and Highways Code of the State California.

# EXHIBIT A

## ANNEXATION MAP NO. 9 COMMUNITY FACILITIES DISTRICT NO. 2005-01

CITY OF MADERA  
COUNTY OF MADERA  
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 20\_\_.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION MAP NO. 9 OF COMMUNITY FACILITIES DISTRICT NO. 2005-01, CITY OF MADERA, COUNTY OF MADERA, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF MADERA AT A REGULAR MEETING, THEREOF, HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_, BY ITS RESOLUTION NO. \_\_\_\_\_.

CITY CLERK  
CITY OF MADERA

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 20\_\_ AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M. IN BOOK \_\_\_\_\_ PAGE(S) \_\_\_\_\_ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AND INSTRUMENT NO. \_\_\_\_\_ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF MADERA, STATE OF CALIFORNIA.



COUNTY RECORDER  
COUNTY OF MADERA  
STATE OF CALIFORNIA

REFERENCE IS MADE TO THAT BOUNDARY OF COMMUNITY FACILITIES DISTRICT NO. 2005-01 OF THE CITY OF MADERA RECORDED WITH THE MADERA COUNTY RECORDER'S OFFICE ON OCTOBER 7, 2005, IN BOOK 4 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT ON PAGES 42 THROUGH 45.

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS DIAGRAM SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE MADERA COUNTY ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE MADERA COUNTY ASSESSOR'S MAP SHALL GOVERN FOR ALL DETAIL CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

**Legend**

-  Annexation Parcels
-  Map Reference Number

1 in = 50 feet

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	003-240-015



## 2. Resolution Declaring Intent to Annex

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, DECLARING ITS INTENTION TO ANNEX TERRITORY (SHERWOOD APARTMENTS) TO A COMMUNITY FACILITIES DISTRICT AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN, THE CITY OF MADERA COMMUNITY FACILITIES DISTRICT NO. 2005-01 (PUBLIC SERVICES) ANNEXATION NO. 9**

**WHEREAS**, the City Council of the City of Madera has conducted proceedings to establish Community Facilities District No. 2005-01 (Public Services) (the “CFD”) pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the “Act”), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code; and

**WHEREAS**, under the Act, the City Council, as the legislative body for the CFD, is empowered with the authority to annex territory to the CFD, and now desires to undertake proceedings to annex the territory known as Sherwood Apartments (“Annexation No. 9”) to the CFD. Annexation No. 9 will consist of 16 multi-family residential units located on north of Sherwood Way between Owens Street and Sonora Street.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA, HEREBY RESOLVES:**

**SECTION 1.** This Council hereby finds and determines that public convenience and necessity require that territory be added to the CFD.

**SECTION 2.** The name of the existing CFD is “Community Facilities District No. 2005-01 (Public Services)”.

**SECTION 3.** The territory included in the existing CFD is as shown on the maps thereof filed in the office of the County Recorder, County of Madera State of California, to which maps reference is hereby made which have been filed with the Madera County Recorder’s Office.

The territory now proposed to be annexed to the CFD is as shown on the Boundary Map of Annexation No. 9 to the CFD, on file with the City Clerk, a copy of which is attached hereto as Exhibit “A” and made a part hereof, the boundaries of which territory are hereby preliminarily approved. The City Clerk is hereby directed to cause the recordation of said Boundary Map of Annexation No. 9 to the CFD, showing the territory to be annexed, in the Office of the County Recorder of the County of Madera within fifteen days of the date of adoption of this resolution.

**SECTION 4.** The types of public services financed by the CFD and pursuant to the Act consist of those services (the “Services”) described in Exhibit A to Resolution No. 05-334 adopted by the Council on the 16<sup>st</sup> day of November 2005 (the “Resolution of Formation”). It is presently intended that the Services will be shared, without preference or priority, by the existing territory in the CFD and the territory proposed to be annexed to the CFD.

**SECTION 5.** Except to the extent that funds are otherwise available to the CFD to pay for the Services and/or the principal and interest as it becomes due on bonds of the CFD issued to finance the Services, a special tax sufficient to pay the costs thereof is intended to be levied annually within the CFD, and collected in the same manner as ordinary ad valorem property taxes. The proposed rate and method of apportionment of the special tax among the parcels of real property within the CFD, as now in existence and following the annexation proposed herein, and in sufficient detail to allow each landowner within the territory proposed to be annexed to the CFD to estimate the maximum amount such owner will have to pay, is described in Exhibit B, which is hereby incorporated by this reference.

**SECTION 6.** The City Staff presented Annexation No. 9 to City Council at a Council Meeting on April 1, 2020 in order to begin annexation proceedings.

**SECTION 7.** Notice is given that on May 20, 2020, at 6:00 p.m., in the regular meeting place of this Council, being the City Council Chambers, located at 205 W. 4<sup>th</sup> St, Madera, California, the Council, as legislative body for the CFD, will conduct a public hearing on the annexation of territory to the CFD and consider and finally determine whether the public interest, convenience and necessity require said annexation of territory to the CFD and the levy of said special tax therein.

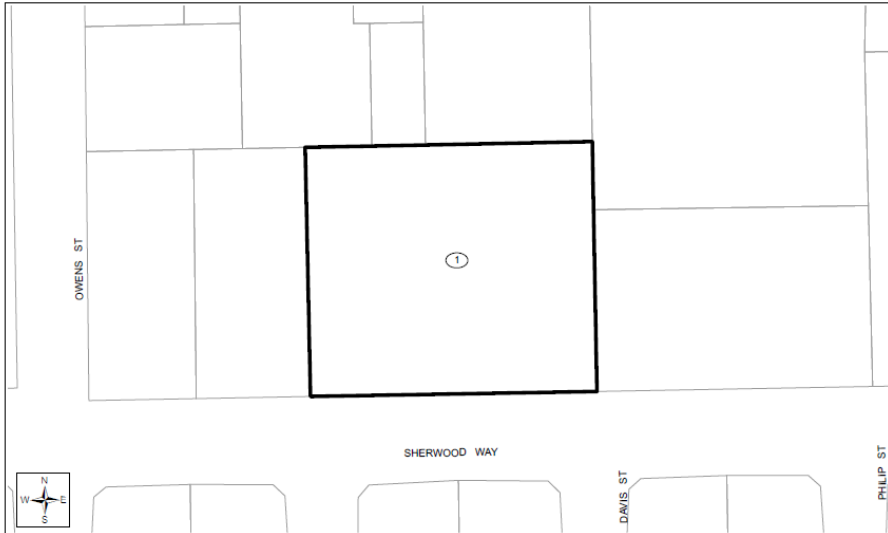
**SECTION 8.** The City Clerk is hereby directed to cause notice of said public hearing to be given by publication one time in a newspaper of general circulation in the area of the CFD. The publication of said notice shall be completed at least seven days before the date herein set for said hearing. Said notice shall be substantially in the form specified in Section 53339.4 of the Act. The City Clerk shall also cause a copy of the Resolution of Annexation, or a notice thereof, to be mailed to each landowner (and to each registered voter, if any) within the territory proposed to be annexed, which resolution or notice shall be mailed at least fifteen days before the date of said hearing.

### 3. CFD 2005-01 Annexation Map No. 9

SHEET 1 OF 1

## ANNEXATION MAP NO. 9 COMMUNITY FACILITIES DISTRICT NO. 2005-01

CITY OF MADERA  
COUNTY OF MADERA  
STATE OF CALIFORNIA



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DAY OF \_\_\_\_\_, 20\_\_.

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
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#### Legend

-  Annexation Parcels
-  Map Reference Number

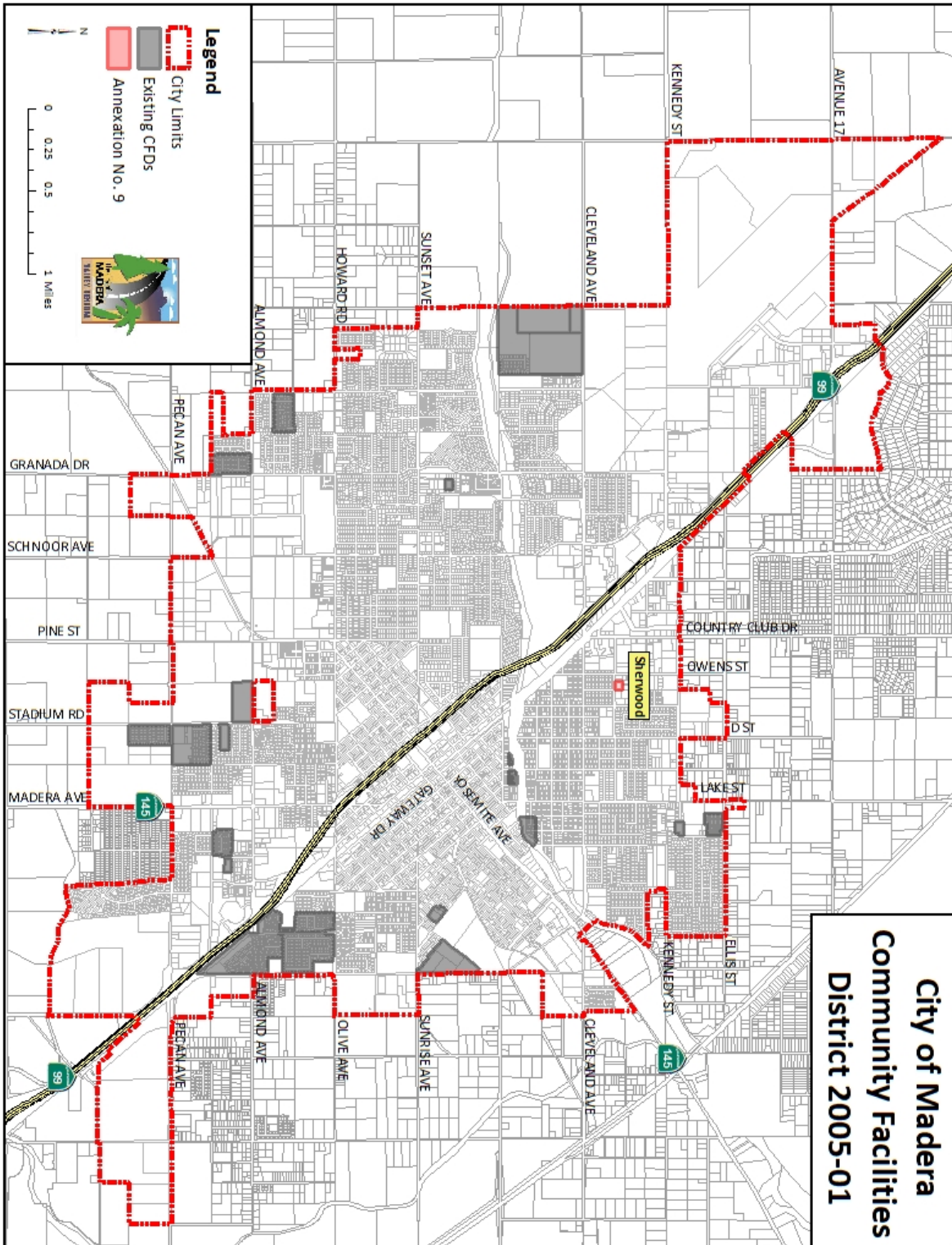
1 in = 50 feet

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	003-240-015





#### 4. CFD 2005-01 Boundary Map



## 5. Rate and Method of Apportionment

### RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax of Community Facilities District No. 2005-01 of the City of Madera (the "District") shall be levied on all Assessor's Parcels in the District and collected each Fiscal Year commencing Fiscal Year 2006-07 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 District, unless exempted by law or by the provisions hereof shall be taxed for the purposes, to the extent and in the manner herein provided.

#### DEFINITIONS

The terms hereinafter 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 subdivision map, other final map, other parcel map, other condominium plan, or functionally equivalent map or instrument recorded in the Office of the County Recorder. The square footage of an Assessor's Parcel is equal to the Acreage multiplied by 43,560.

**"Act"** means the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2 of Titles of the Government Code of the State of California, as amended, which authorizes the establishment of the District to finance: a) police protection services, and b) fire protection and suppression services, c) park maintenance, d) storm drainage system operation and maintenance and other services as defined herein including but not limited to ambulance and paramedic services.

**"Administrative Expenses"** means the actual or estimated costs incurred by the City as administrator of the District to determine, levy and collect the Special Taxes, including the proportionate amount of the salaries and benefits of City employees whose duties are directly related to administration of the District 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 District as determined by the City.

**"Annual Escalation Factor"** means the greater of the increase in the annual percentage change of the All Urban Consumers Consumer Price Index (CPI) or three percent (3%). The annual CPI used shall be for the area of San Francisco-Oakland-San Jose, CA as reflected in the then-current April update. The annual CPI used shall be as determined by the United States Department of Labor, Bureau of Labor Statistics, and may be obtained through the California Division of Labor Statistics and Research ([www.dir.ca.gov/dlsr](http://www.dir.ca.gov/dlsr)). If the foregoing index is not available, the District Administrator shall select a reasonably comparable index.

**“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.

**“Base Year”** means Fiscal Year ending June 30, 2007.

**“City”** means the City of Madera.

**“Council”** means the City Council of the City of Madera, acting as the legislative body of the District. **“County”** means the County of Madera, California.

**“Developed Multi-Family Residence”** means all Assessor’s Parcels of Developed Property for which a building permit has been issued for purposes of constructing a residential structure consisting of two or more residential units that share common walls, including but not limited to, duplexes, triplexes, town homes, condominiums, and apartment units.

**“Developed Property”** means all Taxable Property, exclusive of Property Owner Association Property, Non-Residential Property, or Public Property, for which a building permit was issued after January 1, 2005, and prior to May 1st preceding the Fiscal Year in which the Special Tax is being levied.

**“Developed Single-Family Residence”** means all Assessor’s Parcels of Developed Property for which a building permit(s) has been issued for purposes of constructing one single-family residential dwelling unit.

**“District 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.

**“District”** means Community Facilities District No. 2005-01 of the City of Madera.

**“Entitled Property”** means an Assessor’s Parcel and/or Lot in the District, which has a Final Map recorded prior to January 1st preceding the Fiscal Year in which the Special Tax is being levied, but for which no building permit has been issued prior to the May 1st preceding the Fiscal Year in which the Special Tax is being levied. The term **“Entitled Property”** shall apply only to Assessors’ Parcels and/or Lots, which have been subdivided for the purpose of residential development, excluding any Assessor’s Parcel that is designated as a remainder parcel determined by final documents and/or maps available to the District Administrator.

**“Final Map”** means an Assessor’s Parcel Map, a final subdivision map, other parcel map, other

final map, other condominium plan, or functionally equivalent map that has been recorded in the Office of the County Recorder.

**“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.

**“Lot”** means property within a recorded Final Map identified by a lot number for which a building permit has been issued or may be issued.

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

**“Non-Residential Property”** means all Assessors’ Parcels for which a building permit(s) has been issued for a non-residential use and does not contain any residential units as defined under Developed Single Family Residence or Developed Multi-Family Residence.

**“Property Owner Association Property”** means any property within the boundaries of the District 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 District that is, at the time of the District formation or at the time of an annexation, 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.

**“Service Costs”** means the estimated and reasonable costs of providing police protection services and fire protection and suppression services, including but not limited to (i) the costs of contracting services, (ii) equipment, vehicles, ambulances and paramedics, fire apparatus, supplies, (iii) the salaries and benefits of City staff that directly provide police protection services and fire protection and suppression services and other services as defined herein, respectively, (iv) City overhead costs associated with providing such services within the District, (v) park maintenance, and (vi) storm drainage system operation and maintenance. On each July 1 following the Base Year, the increases attributed to salaries and benefits shall be calculated and limited to the increase based on the Annual Escalation Factor. The Special Tax will finance Services that are in addition to those provided in or required for the territory within the District and will not be replacing Services already available. The Special Tax provides only partial finding for police services, fire suppression and protection services, park maintenance, and storm drainage system operation and maintenance.

**“Special Tax”** means the Special Tax to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to find 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 District to: (i) pay for Service 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 any surplus of funds available from the previous Fiscal Year’s Special Tax levy.

**“State”** means the State of California.

**“Property”** means all of the Assessor’s Parcels within the boundaries of the District and any future annexation to the District that are not exempt from the Special Tax pursuant to law or as defined herein.

**“Tax Exempt Property”** means an Assessor’s Parcel not subject to the Special Tax. Tax- Exempt Property includes: (i) Public Property, (ii) Property Owner Association Property, (iii) Non-Residential Property, and (iv) property designated by the City or District Administrator as Tax-Exempt Property.

**“Undeveloped Property”** means, for each Fiscal Year, all Assessor’s Parcels of Taxable Property not classified as Developed Property or Entitled Property, including an Assessor’s Parcel that is designated as a remainder parcel and is not identified as potential Public Property by any final documents and/or maps available to the District Administrator means any separate residential dwelling unit in which a person or persons may live, which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units and is not considered to be for commercial or industrial use.

#### **ASSIGNMENT TO LAND USE CATEGORIES**

Each Fiscal Year using the definitions above, all Taxable Property within the District shall be classified as Developed Property, Entitled Property, or Undeveloped Property. Developed Property shall be further classified as Developed Single-Family Residence or Developed Multi-Family Residence. Commencing with the Base Year and for each subsequent Fiscal Year, all Taxable Property shall be subject to Special Taxes pursuant to Sections C and D below.

**1. DEVELOPED PROPERTY**

**TABLE 1  
MAXIMUM SPECIAL TAX FOR DEVELOPED PROPERTY  
COMMUNITY FACILITIES DISTRICT NO. 2005-01**

Land Use Class	Description	Maximum Special Tax Per Unit <sup>1</sup>
1	Developed Single-Family Residence	\$311 per unit
2	Developed Multi-Family Residence	\$285 per unit
<sup>1</sup> Maximum Special Tax includes Administrative Expenses		

**2. ENTITLED PROPERTY**

**TABLE 2  
MAXIMUM SPECIAL TAX FOR ENTITLED PROPERTY  
COMMUNITY FACILITIES DISTRICT NO. 2005-01**

Land Use Class	Description	Maximum Special Tax Per Unit <sup>1</sup>
3	Entitled Property	\$166 per lot
<sup>1</sup> Maximum Special Tax includes Administrative Expenses		

On each July 1 following the Base Year (i.e., July 1, 2007), the Maximum Special Tax Rates in Table 1 and Table 2 shall be increased in accordance with the Annual Escalation Factor.

**3. UNDEVELOPED PROPERTY**

No Special Tax shall be levied on Undeveloped Property.

**4. TAX-EXEMPT PROPERTY**

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

**5. MULTIPLE LAND USE CLASSES**

In some instances an Assessor's Parcel 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.

## **METHOD OF APPORTIONMENT OF SPECIAL TAXES**

Commencing with Fiscal Year 2006-07, and for each subsequent Fiscal Year, the District Administrator shall calculate the Special Tax Requirement based on the definitions in Section A and levy the Special Tax as follows until the amount of the Special Tax levied equals the Special Tax Requirement. First, the Special Tax shall be levied each Fiscal Year on each Assessor's Parcel of Developed Property Proportionately between Developed Single-Family Residence and Developed Multi-Family Residence up to 100% of the applicable Maximum Special Tax. Second, if the Special Tax Requirement has not been satisfied by the first step, then the Special Tax shall be levied each Fiscal Year on each Assessor's Parcel of Entitled Property up to 100% of the applicable Maximum Special Tax for Entitled Property.

## **APPEALS**

Any taxpayer that believes that the amount of the Special Tax assigned to an Assessor's Parcel is in error may file a written notice with the District Administrator appealing the levy of the Special Tax. This notice is required to be filed with the District Administrator during the Fiscal Year the error is believed to have occurred. The District Administrator or designee will then promptly review the appeal and, if necessary, meet with the taxpayer. If the District 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.

## **EXEMPTIONS**

No Special Tax shall be levied on Non-Residential Property, Undeveloped Property, Property Owner Association Property or Public Property.

## **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 District Administrator may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the District or as otherwise determined appropriate by the District Administrator.

## **TERM OF SPECIAL TAX**

After the establishment of the District, the City Council may reexamine, if deemed necessary by City Council, the necessity of the continuance of the Special Tax through the preparation of a Fiscal Impact Analysis, otherwise the Special Tax shall be levied in perpetuity.