

ORDINANCE # 2024-01

LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 1 (UNINCORPORATED TERRITORY)

THE BOARD OF DIRECTORS, AS THE GOVERNING BODY OF THE EL DORADO COUNTY FIRE PROTECTION DISTRICT ORDAINS AS FOLLOWS:

On October 23, 2024, the El Dorado County Fire Protection District formed Community Facilities District No. 1 (Unincorporated Territory) (“CFD No. 1”) pursuant to the Mello-Roos Community Facilities Act of 1982 (“the Act,” Gov’t. Code section 53311 et seq.), CFD No. 1’s formation was put to the eligible voters of CFD No. 1., and all votes were cast in favor of CFD No. 1’s formation.

Section 1 – Rate and Apportionment of Special Taxes

By adopting this Ordinance pursuant to Section 53340 of the Act, the District levies the special taxes identified in the Resolution of Formation of CFD No. 1, Resolution 2024-11, Exhibit C (attached and incorporated by reference) on all non-exempt property in CFD No. 1.

Section 2 – Collection of Special Taxes

Pursuant to Section 53340.2 of the Act, the Fire Chief of the El Dorado County Fire Protection District shall be responsible for preparing annually a current roll of special tax levy obligations by assessor’s parcel number and for estimating future special tax levies.

The special tax shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes; provided, however, the District’s Board of Directors may determine by resolution that the CFD shall utilize a direct billing procedure for any special taxes that cannot be collected on the County tax roll or may elect to collect the special taxes at a different time or in a different manner if necessary to meet its financial obligations.

All special taxes levied by CFD No. 1 shall be secured by the lien imposed pursuant to Section 3115.5 of the Streets and Highways Code. This lien shall be a continuing lien and shall secure each levy of special taxes. The lien of the special tax shall continue in force and effect until the special tax obligation is prepaid, permanently satisfied, and canceled in accordance with Section 53344 of the Act or until the special tax ceases to be levied by the District’s Board of Directors in the manner provided in Section 53330.5 of the Act. If any portion of a parcel is encumbered by a lien, the entirety of the parcel shall be encumbered by that lien.

Section 3 – Future Annexation Area

Parcels within CFD No. 1’s Future Annexation Area (*see* Resolution 2024-11, Exhibit B, attached and incorporated by reference) may be annexed in the future with the unanimous approval of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed without any requirement for further public hearings or additional proceedings as provided for by Section 53339.3 of the Act.

The special tax to pay for the services to be supplied within the Future Annexation Area shall be equal to any special tax levied to pay for the same services in the existing CFD No. 1, except that a higher or lower tax may be levied within the Future Annexation Area to the extent that the actual cost of providing the services in the Future Annexation Area is higher or lower than the cost of providing those Services in the existing CFD No. 1.

The Fire Chief or Fire Chief's designee shall secure the special tax levy obligation on annexed parcels by a lien imposed pursuant to Section 3115.5 of the Streets and Highways Code, and such annexed parcels shall be subject to Section 2 of this Ordinance.

Section 4 – Adjustment of Rate by Resolution of Board

The Board of Directors may provide, by resolution, for the levy of the special tax in the current tax year or future tax years at the same rate or at a lower rate than the rate provided by this Ordinance, if the resolution is adopted and a certified list of all parcels subject to the special tax levy including the amount of the tax to be levied on each parcel for the applicable tax year, is filed by the Clerk or Fire Chief with the El Dorado County Auditor-Controller on or before the 10th day of August of that tax year. The Clerk or Fire Chief may file the certified list after the 10th of August but not later than the 21st of August if the Clerk or Fire Chief official obtains prior written consent of the El Dorado County Auditor-Controller.

Section 5 – Effective Date and Publication

This Ordinance shall become effective thirty (30) days after its adoption by the Board of Directors. Within fifteen (15) days of this Ordinance's adoption, the Ordinance shall be published per Government Code section 25124.

PASSED AND ADOPTED by the Board of Directors of the El Dorado County Fire Protection District, at a meeting held on the 19th of December, Two-thousand and Twenty-Four, by the following vote of said Board:

December 19, 2024

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Chair
Board of Directors

Secretary/Clerk
Board of Directors

El Dorado County Fire Protection District
Ordinance 2024-01

Copy of Resolution 2024-11 incorporated by reference into Ordinance 2024-01

RESOLUTION 2024-11
OF THE BOARD OF DIRECTORS OF THE
EL DORADO COUNTY FIRE PROTECTION DISTRICT
OCTOBER 23, 2024

RESOLUTION OF FORMATION OF COMMUNITY FACILITIES DISTRICT NO. 1 (UNINCORPORATED TERRITORY) OF THE EL DORADO COUNTY FIRE PROTECTION DISTRICT

WHEREAS, pursuant to the Fire Protection District Law of 1987 (Health & Safety Code Section 13800 et seq.), the El Dorado County Fire Protection District (“District”) provides fire protection services, rescue services, emergency medical services, hazardous material emergency response services, and ambulance services throughout its service area; and

WHEREAS, the Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 et seq.) (the “Act”) and the Fire Protection District Law of 1987 authorize the District to form community facilities districts and impose special taxes within those community facilities districts for the purpose of financing certain public services and facilities which are necessary to meet increased demands placed upon the District as a result of the development of real property within the territory to be included in the community facilities district; and

WHEREAS, on August 15, 2024, the District received a petition (the “Petition”) satisfying the requirements of Section 53319 of the Government Code, submitted on behalf of the landowners, Harry and Carrie Boyajian, requesting that the Board of Directors conduct proceedings under the Act to create a community facilities district to be designated “Community Facilities District No. 1 (Unincorporated Territory) of the El Dorado County Fire Protection District” (“the CFD” or “CFD No. 1”); and

WHEREAS, the Board of Directors desired to undertake proceedings to establish the CFD and to provide for the future annexation of territory to the proposed community facilities district pursuant to Section 53339.2 of the Government Code; and

WHEREAS, the Board of Directors adopted Resolution 2024-07, “Resolution of Intention to Establish Community Facilities District No. 1 (Unincorporated Territory) of the El Dorado County Fire Protection District,” which initiated proceedings to create the CFD pursuant to Section 53321 of the Government Code and to provide for the future annexation of territory to the proposed CFD district pursuant to Section 53339.2 of the Government Code; and

WHEREAS, pursuant to paragraph 10 of Resolution 2024-07 and Section 53321.5 of the Government Code, the “Community Facilities District No. 1 (Unincorporated Territory) of the El Dorado County Fire Protection District Report” (the “Report”) was created, filed with the Board’s Clerk, and made a part of the public hearing on October 23, 2024; and

WHEREAS, pursuant to paragraph 11 of Resolution 2024-07 and Sections 53322, 53322.4, and 53323 of the Government Code, a public hearing on the establishment of the CFD was held on October 23, 2024, and at the hearing testimony of all interested persons for or against establishment of CFD No. 1 and the Future Annexation Area, the extent of CFD No. 1 and the Future Annexation Area, the proposed list of Services to be authorized, the proposed Rate and Method of Apportionment, or any other aspect of the proposed CFD No. 1 and the Future Annexation Area was heard and protests were considered; and

WHEREAS, the District has not received written protests against the establishment of the CFD from 50 percent or more of the registered voters, or six registered voters, whichever is more, residing within the territory proposed to be included in the CFD, or from the owners of one-half or more of the area of the land in the territory proposed to be included in the CFD and not exempt from the special tax; and

WHEREAS, the special tax proposed to be levied in the CFD to pay for the proposed services has not been eliminated by protest by fifty percent or more of the registered voters residing within the territory of the CFD or the owners of one-half or more of the area of land within the CFD and not exempt from the special taxes; and

WHEREAS, pursuant to Section 53325.1 of the Government Code, in addition to several other requirements, a resolution of formation to establish a community facilities district shall contain all of the information required to be included in the resolution of intention to establish the district specified in Section 53321 of the Government Code; and

WHEREAS, the Board of Directors wishes to establish the CFD as proposed in Resolution 2024-07 and the Report.

NOW, THEREFORE, IT IS HEREBY RESOLVED that:

1. The above recitals are true and correct.
2. The Board of Directors determines that all proceedings to create the CFD were valid and in conformity with the requirements of the Mello-Roos Community Facilities Act of 1982, Government Code sections 53311 through 53368.3.
3. The Report (attached as **Exhibit A**) is hereby approved and is made a part of the record of the public hearing regarding the formation of the CFD and will be kept on file with the Clerk of the Board as part of the record of these proceedings.
4. Name of CFD; Name of Future Annexation Area. The name of the community facilities district is "Community Facilities District No. 1 (Unincorporated Territory) of the El Dorado County Fire Protection District" ("CFD No. 1"). The name of territory to be annexed into CFD No. 1 in the future is "Community Facilities District No. 1

(Unincorporated Territory) of the El Dorado County Fire Protection District (Future Annexation Area)” (the “Future Annexation Area”).

5. Boundaries of CFD No. 1 and the Future Annexation Area. The Boundary Map and the Future Annexation Area Map (attached as **Exhibit B**) are approved and shall be the boundaries of the CFD. On October 10, 2024, these boundary maps were recorded pursuant to Section 3111 and 3113 of the Street and Highways Code in in Book 5, page 58 of the Book of Maps of Assessments and Community Facilities Districts in the El Dorado County Recorder-Clerk’s office.
6. Services to be Funded Within CFD No. 1 and the Future Annexation Area by Proceeds of Special Taxes of CFD No. 1 (“the Services”) consist of fire protection services, rescue services, emergency medical services, hazardous material emergency response services, ambulance services and any other services relating to the protection of lives and property necessitated by development or planned development 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 El Dorado County Fire Protection District (“District”) staff that directly provide fire protection services, rescue services, emergency medical services, hazardous material emergency response services, ambulance services and any other services relating to the protection of lives and property necessitated by development as defined herein, respectively, and (iv) District overhead costs associated with providing such services within the CFD. 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 CFD and will not be replacing Services already available. The Special Tax provides only partial funding for fire suppression services, emergency medical services, and fire prevention activities operation and maintenance.

The Board of Directors determines that the Services are necessary to meet increased demands for these services placed upon local agencies due to development occurring within CFD No. 1 and the Future Annexation Area. The Services are in addition to those provided in the territory of CFD No. 1 and the Future Annexation Area as of the date of adoption of this resolution and will not supplant services already available within the territory of CFD No. 1 and the Future Annexation Area as of the date of adoption of this resolution.

The CFD shall also finance administrative expenses associated with the determination of the amount of and the levy and collection of special taxes that are levied to provide the Services, and costs otherwise incurred to carry out the authorized purposes of the community facilities district.

7. Special Tax. Except to the extent that funds are otherwise available to CFD No. 1 to pay for the Services and administrative expenses of CFD No. 1, a special tax (the "Special Tax") sufficient to pay the costs of the Services, secured by recordation of a continuing lien against all non-exempt property in CFD No. 1, will be annually levied within the CFD. The Special Tax shall be collected in the same manner as ordinary ad valorem property taxes or in such other manner as this Board of Directors or its designee shall determine, including direct billing of the affected property owners. The proposed rate and method of apportionment of the Special Tax (the "Rate and Method") among the parcels of real property within CFD No. 1, in sufficient detail to allow each landowner within the proposed community facilities district to estimate the maximum amounts the owner will have to pay, are described in **Exhibit C**, which is attached and incorporated herein by reference. All matters pertaining to the calculation, levy, collection, administration, and duration of the Special Tax shall be governed by the applicable provisions of the Rate and Method as supplemented, if necessary, by the applicable provisions of the Act. The Board of Directors finds that the provisions of Section 53313.6, 53313.7, and 53313.9 of the Government Code (relating to adjustments to ad valorem property taxes and schools financed by a community facilities district) are inapplicable to CFD No. 1.

The Board of Directors determines that the Special Tax to pay for the Services to be supplied within the Future Annexation Area shall be equal to any special tax levied to pay for the same Services in the existing CFD No. 1, except that a higher or lower tax may be levied within the Future Annexation Area to the extent that the actual cost of providing the Services in the Future Annexation Area is higher or lower than the cost of providing those Services in the existing CFD No. 1. In so finding, the Board of Directors does not intend to limit its ability to levy a special tax within the Future Annexation Area to provide new or additional services beyond those supplied within the existing CFD No. 1.

8. Exempt Properties. Except as may otherwise be provided by law or by the Rate and Method, all lands owned by any public entity, including the United States, the State of California, El Dorado County, and any departments or political subdivisions of any thereof, shall be omitted from the levy of the Special Tax.
9. No Majority Protest. The proposed special tax to be levied within the CFD has not been precluded by majority protest pursuant to Section 53324 of the Government Code.
10. Responsible Official. The officer responsible for preparing annually a current roll of Special Tax levy obligations by assessor's parcel number and that will be responsible for estimating future Special Tax levies pursuant to Section 53340.2 of the Government Code is the Fire Chief of the El Dorado County Fire Protection District, 4040 Carson Road, Camino, California 95709, telephone number (530) 644-9630.

11. Special Tax Lien. Upon recordation of a notice of Special Tax lien pursuant to Section 3114.5 of the Streets and Highways Code, a continuing lien to secure each levy of the Special Tax shall attach to all nonexempt real property in the CFD and this lien shall continue in force and effect until the Special Tax obligation is prepaid and permanently satisfied and the lien canceled in accordance with law or until collection of the Special Tax by the CFD ceases.
12. Appropriations Limit. In accordance with Section 53325.7 of the Government Code, the annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the CFD is preliminarily established at \$1,000,000 and this appropriations limit shall be submitted to the voters of the CFD as provided in paragraph 13, below. The ballot measure establishing this annual appropriations limit shall become effective if approved by the qualified electors voting on the question and shall be adjusted in accordance with the applicable provisions of the Mello-Roos Community Facilities Act of 1982 and the Constitution.
13. Voting Procedures. The voting procedures to be followed in conducting the special election on the ballot measure of the annual levy of the Special Tax and with respect to the establishment of an appropriations limit for the CFD in the amount of \$1,000,000, shall be as follows:
 - a. If at least 12 persons have been registered to vote within the territory of the CFD for each of the 90 days preceding the close of the public or protest hearing (the "protest hearing"), the vote in the Special Election shall be by the registered voters of the CFD with each voter having one vote. In that event, the Special Election shall be conducted by the Clerk of the Board, and shall be held on a date selected by the Board of Directors in conformance with the provisions of Section 53326 of the Government Code and provisions of the Elections Code, insofar as they may be applicable, and pursuant to Section 53326 the ballots for the Special Election shall be distributed to the qualified electors of the CFD by mail with return postage prepaid or by personal service, and the Special Election shall be conducted as a mail ballot election.
 - b. If 12 persons have not been registered to vote within the territory of the CFD for each of the 90 days preceding the close of the protest hearing, then pursuant to Section 53326 of the Government Code, the vote is to be by the landowners of the CFD, with each landowner of record at the close of the protest hearing having one vote for each acre or portion of an acre of land that he or she owns within the CFD, and the Special Election shall be conducted by the Clerk of the Board pursuant Section 53326 of the Government Code as follows:

- i. The Special Election shall be held on the earliest date, following the adoption by the Board of Directors of the resolution of formation establishing the CFD pursuant to Section 53325.1 of the Government Code, and a resolution pursuant to Section 53326 of said Code submitting the ballot measure with respect to the levy of special taxes to finance fire protection services, rescue services, emergency medical services, hazardous material emergency response services, ambulance services and any other services relating to the protection of lives and property necessitated by development or planned development, and with respect to establishing an appropriations limit for the CFD, to the qualified electors of the CFD, upon which such Special Election can be held pursuant to Section 53326 which may be selected by the Board of Directors, or such earlier date as the owners of land within the CFD and the Clerk of the Board agree and concur is acceptable.
- ii. Pursuant to Section 53326, the Special Election may be held earlier than 90 days following the close of the protest hearing if the qualified electors of the CFD waive the time limits for conducting the elections set forth in Section 53326 by unanimous written consent and the Clerk of the Board concurs in such earlier election date as shall be consented to by the qualified electors.
- iii. Pursuant to Section 53326, ballots for the Special Election shall be distributed to the qualified electors by the Clerk of the Board by mail with return postage prepaid, or by personal service.
- iv. Pursuant to applicable sections of the Elections Code governing the conduct of mail ballot elections, the Clerk of the Board shall mail (or deliver) to each qualified elector an official ballot in a form specified by the Board of Directors in the resolutions calling the Special Election, and shall also mail to all such qualified electors a ballot pamphlet and instructions to voter, including a sample ballot identical in form to the official ballot but identified as a sample ballot, an impartial analysis by Counsel to District pursuant to Section 9280, as amended, of the Elections Code with respect to the ballot measures contained in the official ballot, arguments and rebuttals, if any, pursuant to Sections 9281, as amended, to 9287, as amended, inclusive, and 9295, as amended, of the Elections Code, a return identification envelope with prepaid postage thereon addressed to the Clerk of the Board for the return of voted official ballots, and a

copy of the form of Resolution of Formation establishing the CFD, adopted by the Board of Directors pursuant to Section 53325.1 of the Government Code, and the exhibits thereto; provided, however, that such analysis and arguments may be waived with the unanimous consent of all the landowners, and in such event a finding regarding such waivers shall be made in the resolution adopted by the Board of Directors calling the Special Election.

- v. The official ballot to be mailed (or delivered) by the Clerk of the Board to each landowner shall have printed or typed thereon the name of the landowner and the number of votes to be voted by the landowner.
- vi. The instruction to voter form to be mailed by the Clerk of the Board to the landowners shall inform them that the official ballots shall be returned to the Clerk of the Board properly voted as provided thereon and completed and signed in the sealed return identification envelope and thereon properly inserted not later than 7:00 p.m. on the date of the election, or immediately after the Resolution Calling the Special Election is adopted
- vii. Upon receipt of the return identification envelopes which are returned prior to the voting deadline on the date of the elections, the Clerk of the Board shall canvass the votes cast in the Special Election and shall file a statement with the Board of Directors as to the results of such canvass and the election on the ballot measure set forth in the official ballot.

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PASSED AND ADOPTED by the Board of Directors of the El Dorado County Fire Protection District, at a meeting held on the 23rd of October, Two-thousand and Twenty-Four, by the following vote of said Board:

October 23, 2024

AYES: Kaiserman, Brunton, Ogan, Edmiston, Gilchrist

NOES:

ABSTAIN:

ABSENT:

ATTEST:



Chair
Board of Directors



Secretary
Board of Directors

El Dorado County Fire Protection District
Resolution 2024-11

Exhibit A

Community Facilities District No. 1 (Unincorporated Territory)
of the El Dorado County Fire Protection District Report

**Community Facilities District No. 1
(Unincorporated Territory)
of the El Dorado County Fire Protection District
Report**

Table of Contents

Introduction 1

Proposed Boundaries 2

Description of Services 3

Services 3

Administrative Expenses 3

Other 3

Service Cost Estimates 4

Exhibit A: Boundary Map 1

Exhibit B: Rate and Method of Apportionment 1

Introduction

On September 19, 2024, the Board of Directors (the "Board") of the El Dorado County Fire Protection District (the "District") adopted Resolution No. 2024-07 (the "Resolution of Intention") declaring its intention to establish the Community Facilities District No. 1 (Unincorporated Territory) of the El Dorado County Fire Protection District (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, California Government Code Section 53311 et seq. (the "Law"). In the Resolution of Intention, the Board ordered the preparation of a written Community Facilities Report (the "Report") for the proposed CFD.

The Resolution of Intention ordering the Report directed that the Report contain the following:

1. A description of the Services that will be required to adequately meet the needs of the CFD; and
2. An estimate of the fair and reasonable cost of the Services and the incidental expenses in connection therewith, and all other related costs.

Proposed Boundaries

The proposed boundaries of the CFD are those properties and parcels on which special taxes may be levied to pay for the costs of the services eligible to be funded by the CFD. The proposed boundaries of the CFD are described in the map of the CFD, a copy of which was attached as Exhibit A to the Resolution of Intention, and which map was recorded with the County Recorder of El Dorado County on October 10, 2024, in Book 05 at Page 58 of Maps of Assessment and Community Facilities Districts as Document No. 2024-0028935. The map also identifies the future annexation area, indicating territory that may be added to the CFD in the future with the consent of the applicable landowner. A copy of the map is attached as Exhibit A.

Description of Services

Services

The services to be funded, in whole or in part, by the CFD include fire protection services, rescue services, emergency medical services, hazardous material emergency response services, ambulance services and any other services relating to the protection of lives and property necessitated by development or planned development 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 El Dorado County Fire Protection District staff that directly provide fire protection services, rescue services, emergency medical services, hazardous material emergency response services, ambulance services and any other services relating to the protection of lives and property necessitated by development. The Services include all direct and incidental costs related to providing for the maintenance of public infrastructure within the area of the CFD and areas adjacent to or in the vicinity of such areas. It is expected that the Services will be provided by the El Dorado County Fire Protection District (the "District"), either with its own employees or by contract with third parties, or any combination thereof.

Administrative Expenses

The administrative expenses to be funded by the CFD include the direct and indirect expenses incurred by the District in carrying out its duties with respect to the CFD (including, but not limited to, the levy and collection of the special taxes) including the fees and expenses of attorneys, any fees of El Dorado County related to the CFD or the collection of special taxes, an allocable share of the salaries of the District staff directly related thereto and a proportionate amount of the District's general administrative overhead related thereto, any amounts paid by the District from its general fund with respect to the CFD or the services authorized to be financed by the CFD, and expenses incurred by the District in undertaking action to foreclose on properties for which the payment of special taxes is delinquent, and all other costs and expenses of the District in any way related to the CFD.

Other

The incidental expenses that may be funded by the CFD include, in addition to the administrative expenses identified above, the payment or reimbursement to the District of all costs associated with the establishment and administration of the CFD.

Service Cost Estimates

It is expected that the costs of providing the services eligible to be funded by the CFD will vary for each parcel included in the CFD based upon its land use and will increase over time. See the Rate and Method of Apportionment of Special Taxes for the CFD, attached as Exhibit B, for the maximum special tax rates that are estimated to provide funding needed to pay for the Services eligible to be funded by the CFD.

Exhibit A: Boundary Map

PROPOSED BOUNDARY MAP AND FUTURE ANNEXATION AREA
EL DORADO COUNTY FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 1 (FIRE SERVICES)
COUNTY OF EL DORADO
STATE OF CALIFORNIA

CLERK'S STATEMENT

FILED IN THE OFFICE OF THE CLERK OF EL DORADO COUNTY FIRE PROTECTION DISTRICT THIS
___ DAY OF ___, 20__

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF
COMMUNITY
FACILITIES DISTRICT NO.1 (UNINCORPORATED TERRITORY) OF THE EL DORADO COUNTY FIRE
PROTECTION DISTRICT, COUNTY OF EL DORADO, STATE OF CALIFORNIA, WAS APPROVED BY
THE
BOARD OF DIRECTORS OF EL DORADO COUNTY FIRE PROTECTION DISTRICT AT A REGULAR
MEETING
THEREOF, HELD ON THE ___ DAY OF ___, 20__, BY ITS RESOLUTION NO. ___

BY: _____

CLERK OF EL DORADO COUNTY FIRE PROTECTION DISTRICT

RECORDER'S STATEMENT

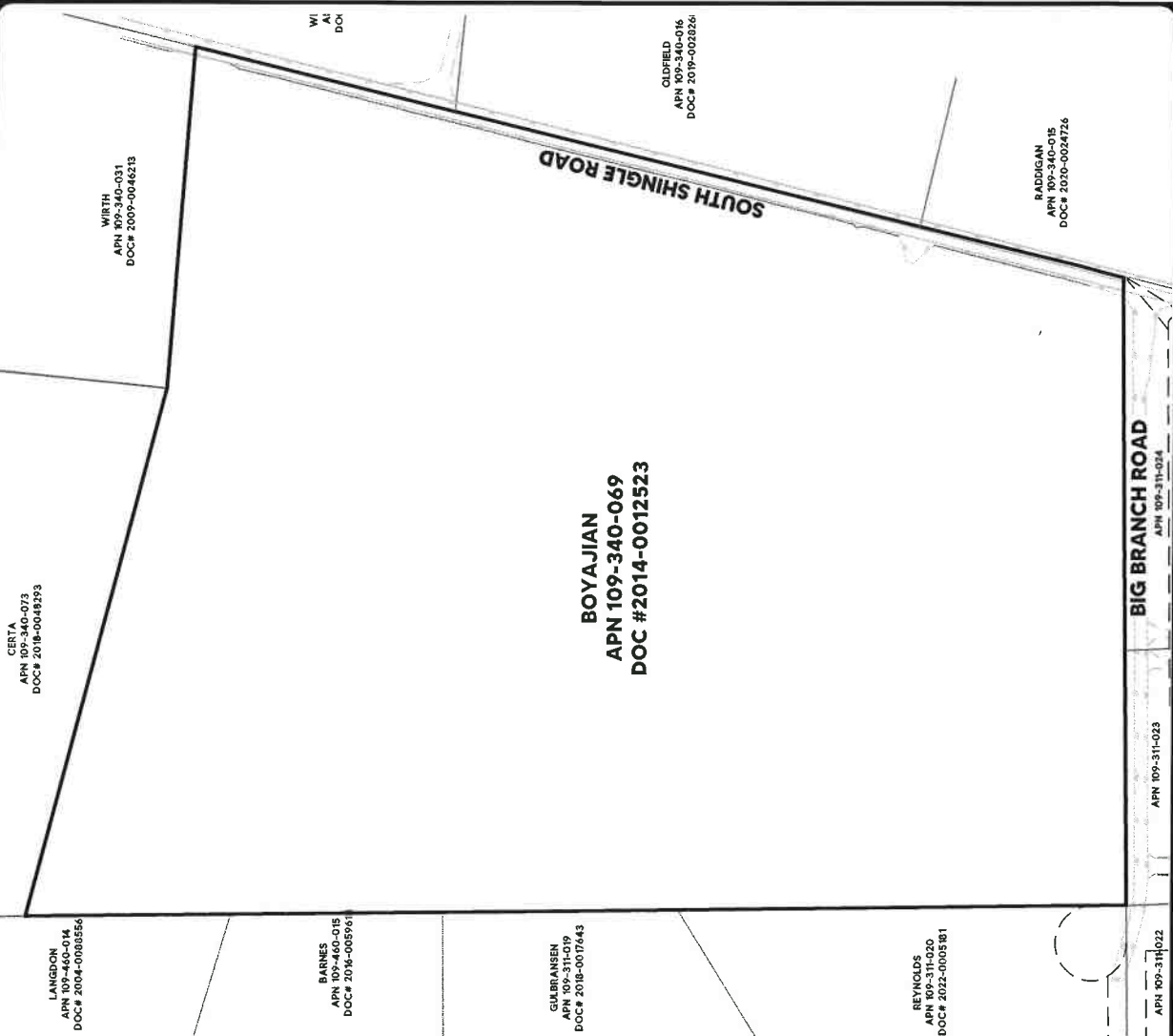
FILED THIS ___ DAY OF ___, 20__, AT THE HOUR OF ___ O'CLOCK ___, IN BOOK ___ OF MAPS OF ASSESSMENT AND COMMUNITY
FACILITIES DISTRICTS AT PAGE ___ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF EL DORADO, STATE OF
CALIFORNIA.

BY: _____

COUNTY RECORDER, COUNTY OF EL DORADO

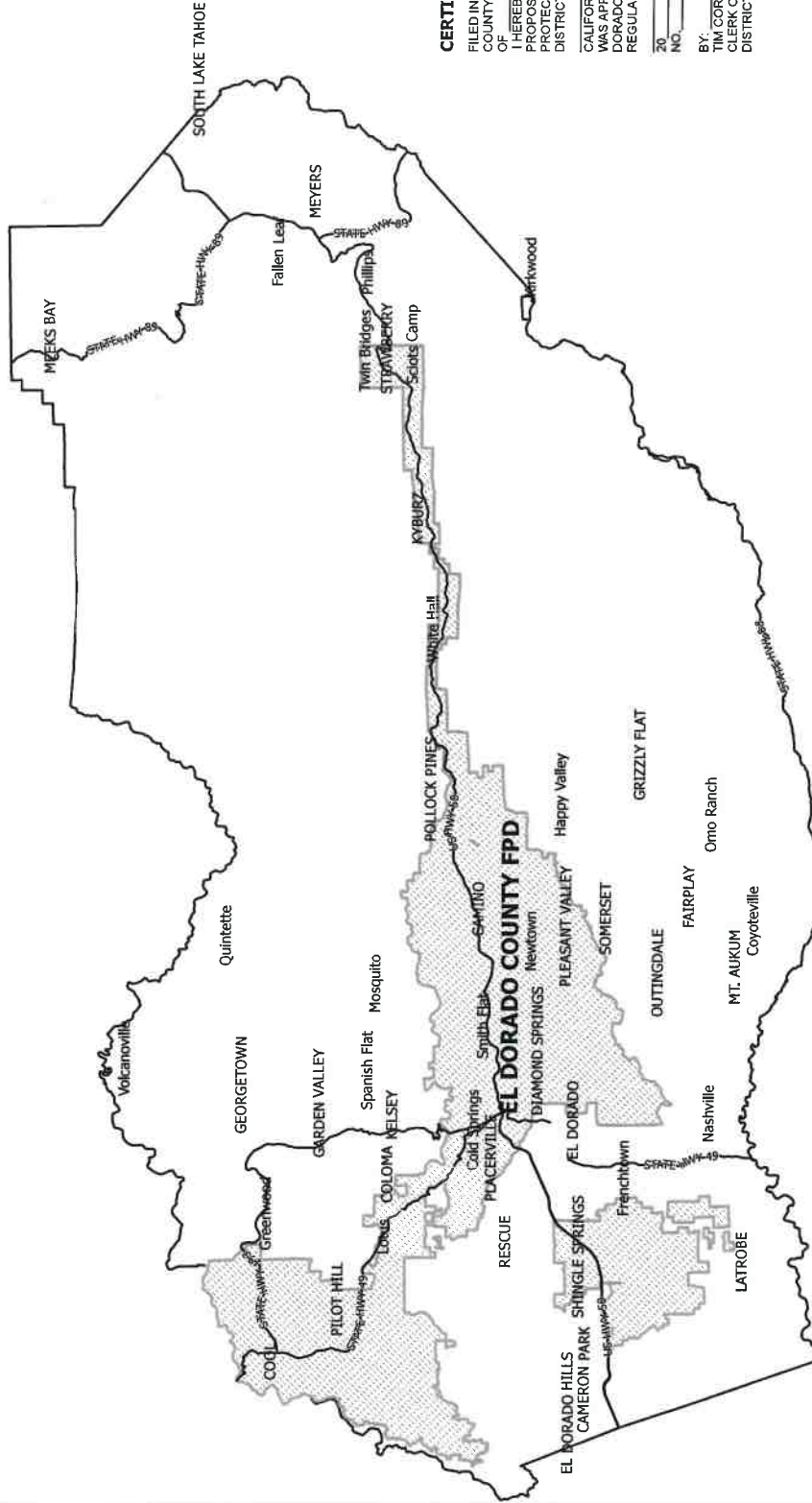
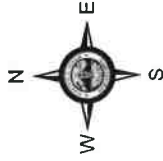
LEGEND

BOUNDARY LINE _____
ADJACENT BOUNDARY LINE _____



Proposed Boundary Map and Future Annexation Area El Dorado County Fire Protection District Community Facilities District No. 1 (Fire Services)

County of El Dorado, State of California



Legend

- El Dorado County FPD*
- Highways
- County Outline

*NOTE: Boundaries of Annexation Area are Co-terminus with the El Dorado County Fire Protection District Boundaries.



DISCLAIMER: INFORMATION WAS COMPILED FROM UNVERIFIED PUBLIC AND PRIVATE SOURCES AND IS ILLUSTRATIVE ONLY. NO REPRESENTATION IS MADE AS TO THE ACCURACY OF THIS INFORMATION. PARCEL BOUNDARIES ARE PARTICULARLY UNRELIABLE. USERS MAKE USE OF THIS DEPICTION AT THEIR OWN RISK.

NOTES: INFORMATION MAY COVER ADDITIONAL AREAS OUTSIDE OF THE 100% AREA. MAP PREPARED BY: EDC GIS DATE: 10/20/2024. PREPARED AT THE REQUEST OF: Carbon Peak Fire and EMS, LLC DATE: 02/10/2024. EL DORADO COUNTY SURVEYOR'S DIVISION REPORT: NA. EMAIL: gis@elcogov.com PHONE: (530) 871-4448. UTM COORDINATE SYSTEM (NAD 1983 CALIFORNIA ZONE 2 FEET).

CERTIFICATIONS

FILED IN THE OFFICE OF THE CLERK OF EL DORADO COUNTY FIRE PROTECTION DISTRICT THIS _____ DAY OF _____, 20____.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF EL DORADO COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. _____ ANNEXATION NO. _____ CALIFORNIA, COUNTY OF EL DORADO, STATE OF _____ WAS APPROVED BY THE BOARD OF DIRECTORS OF EL DORADO COUNTY FIRE PROTECTION DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE _____ DAY OF _____, 20____ BY ITS RESOLUTION NO. _____.

BY: _____
 CLERK OF EL DORADO COUNTY FIRE PROTECTION DISTRICT

Exhibit B: Rate and Method of Apportionment

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX
EL DORADO COUNTY FIRE PROTECTION DISTRICT
Community Facilities District No. 1
(Unincorporated Territory)**

A Special Tax authorized under the Mello-Roos Community Services and Facilities Act of 1982 applicable to the land in the Community Facilities District No. 1 of the El Dorado County Fire Protection District (the "CFD") shall be levied and collected according to the tax liability determined by the El Dorado County Fire Protection District (the "District") through the application of the appropriate amount or rate, as shown below.

A. DEFINITIONS

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

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

"**Administrative Expenses**" means the actual or estimated costs incurred by the District to determine, levy, and collect the Special Taxes, including the proportionate amount of the salaries and benefits of District employees whose duties are directly related to administration of the CFD and the fees of Special Tax levy administrator, other consultants, legal counsel, the costs of collecting installments of the Special Taxes upon the County tax rolls and any other incidental costs as determined by the District.

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

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

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

"**Authorized Services and Facilities**" means those Services and Facilities listed in the Resolution of the Board of Directors of the El Dorado County Fire Protection District Declaration Intention to Establish the CFD.

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

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

"**Board**" means the Board of Directors of the El Dorado County Fire Protection District, acting as the legislative body of the District and the CFD.

"**CFD**" means Community Facilities District No. 1 (Unincorporated Territory) of the El Dorado County Fire Protection District.

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

"**County**" means the County of El Dorado, California.

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

"**District**" means the El Dorado County Fire Protection District.

"**Fire Protection Service and Facility Costs**" means the estimated and reasonable costs of providing the Authorized Services and Facilities, including, but not limited to, a) the costs of contracting services; b) the costs of equipment, vehicles, ambulances, paramedics, fire apparatus, and supplies; c) the salaries and benefits of District staff that directly provide fire suppression services, emergency medical services, fire prevention activities, and other services as defined herein, respectively; and d) District overhead costs associated with providing such Services and Facilities within the CFD.

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

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

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

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

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

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

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

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

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

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

"State" means the State of California.

"Residential Unit" or **"Residential Units"** means each separate residential dwelling unit on an Assessor's Parcel that comprises an independent facility capable of conveyance or rental as distinct from adjacent residential dwelling units.

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

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

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

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

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

B. CALCULATION OF MAXIMUM SPECIAL TAX

The Maximum Special Tax shall be calculated as follows:

1. Classification of Parcels. Each Fiscal Year, using the Definitions above and the parcel records of the County Assessor's Secured Tax Roll of July 1, the District shall cause each parcel of land in the CFD to be classified as Developed Property, Undeveloped Property, or Tax-Exempt Property. The District shall cause all Developed Property to be further classified as Single Family Residential, Multi-Family Residential, Accessory Dwelling Unit, Non-Residential, Low Hazard Non-Residential, and High Hazard Non-Residential.

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

| Parcel Classification | Base Year Maximum Tax Rate |
|------------------------------|-----------------------------------|
| Single Family Residential | \$675 per Unit |
| Multi-Family Residential | \$540 per Unit |
| Accessory Dwelling Unit | \$540 per Unit |
| Non-Residential | \$0.27 per Square Foot |
| Low Hazard Non-Residential | \$0.14 per Square Foot |
| High Hazard Non-Residential | \$0.54 per Square Foot |
| Tax-Exempt Property | \$0 |

3. Conversion of a Tax-Exempt Property to a Taxable Property. If a Tax-Exempt Property is not needed for public use and is converted to private use, it shall become subject to the Special Tax.

C. ANNUAL ADJUSTMENT OF MAXIMUM SPECIAL TAX

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

D. CALCULATION OF THE ANNUAL SPECIAL TAX

Commencing with Fiscal Year 2024-25, and for each subsequent Fiscal Year, the Board shall determine the Special Tax Requirement and shall levy the Annual Special Tax on each Assessor's Parcel of Developed Property to fund the Special Tax Requirement. The Board shall not levy an Annual Special Tax on 1) Undeveloped Property or 2) Tax-Exempt Property. Subject to the foregoing, the amount of Annual Special Tax levied upon any Developed Property in any Fiscal Year shall not exceed the Maximum Special Tax for such Fiscal Year as computed herein.

E. DURATION OF THE SPECIAL TAX

Assessor's Parcels in the CFD shall remain subject to the Special Tax in perpetuity. If the Special Tax ceases to be levied, the District or its designee shall direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and that the lien imposed by the Notice of Special Tax Lien is extinguished.

The Special Tax may not be prepaid.

F. APPEALS AND INTERPRETATION PROCEDURE

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

Any property owner who feels that the portion of the Special Tax levied on the subject property is in error may file a written appeal no later than April 10 of the Fiscal Year in which the levy occurred, with the Fire Chief or his or her designee, appealing the levy of the Special Tax on the subject property. The Fire Chief or his or her designee will promptly review the appeal, and, if necessary, meet with the applicant and decide the merits of the appeal. If the findings of the Fire Chief or his or her designee verify that the Special Tax levied should be modified, the Special Tax levy for future Fiscal Years shall be corrected, and a credit against future Special Taxes shall be arranged, if applicable. Any overcharges shall be corrected solely by means of adjustments to future Special Tax levies; no cash refunds shall be made.

Any dispute over the decision of the Fire Chief or his or her designee shall be referred to the Board and the decision of the Board shall be final. Interpretation may be made by resolution of the Board for purposes of clarifying any vagueness or uncertainty as it relates to the application of the Special Tax rate or the method of apportionment or the classification of properties or any definition applicable to the CFD.

G. COLLECTION OF THE SPECIAL TAX

The Special Tax shall be collected each year in the same manner and at the same time as *ad valorem* property taxes are collected and shall be subject to the same penalties and lien priorities in the case of delinquency as is provided for *ad valorem* taxes. The District shall cause the actions required above to be done for each Fiscal Year in a timely manner to assure that the schedule of the Special Taxes to be collected are received by the County Auditor for inclusion with billings for such *ad valorem* taxes for the applicable Fiscal Year.

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

H. ANNEXATION OF TERRITORY

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

El Dorado County Fire Protection District
Resolution 2024-11

Exhibit B

Copy of the map of the boundaries of CFD No. 1 and the Future Annexation Area as recorded with the El Dorado County Recorder-Clerk.

Recorded in Official Records
County of El Dorado
Janelle K. Horne
Recorder-Clerk

2024-0028935

10/10/2024 Titles: 1 Pages: 2
11:47:52 AM
PL Fees: \$0.00
 Taxes: \$0.00
GL CA SB2 Fee: \$0.00
 Total: \$0.00



TYPE OF MAP: ASSESSMENT MAP

BOOK: 005 PAGE: 058

REQUESTED BY: EL DORADO COUNTY FIRE PROTECTION

DESCRIPTION: COMMUNITY FACILITIES DISTRICT NO 1 (FIRE SERVICES)

APN # _____

NO. OF MAP PAGES 2

PROPOSED BOUNDARY MAP AND FUTURE ANNEXATION AREA
EL DORADO COUNTY FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 1 (FIRE SERVICES)
COUNTY OF EL DORADO
STATE OF CALIFORNIA

CLERK'S STATEMENT

FILED IN THE OFFICE OF THE CLERK OF EL DORADO COUNTY FIRE PROTECTION DISTRICT
THIS 21st DAY OF August, 2024.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 1 (UNINCORPORATED TERRITORY) OF THE EL
DORADO COUNTY FIRE PROTECTION DISTRICT, COUNTY OF EL DORADO, STATE OF
CALIFORNIA, WAS APPROVED BY THE BOARD OF DIRECTORS OF EL DORADO COUNTY FIRE
PROTECTION DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE 19th DAY OF
September, 2024, BY ITS RESOLUTION NO. 1297-07.

BY: [Signature]
TIM COBBERO
CLERK OF EL DORADO COUNTY FIRE PROTECTION DISTRICT

RECORDER'S STATEMENT

FILED THIS 10 DAY OF October, 2024, AT THE HOUR
OF 11 O'CLOCK P.M. IN BOOK 05 OF MAPS OF ASSESSMENT AND COMMUNITY
FACILITIES DISTRICTS AT PAGE 58 IN THE OFFICE OF THE COUNTY RECORDER IN
THE COUNTY OF EL DORADO, STATE OF CALIFORNIA, DOCUMENT NO. 2024-001935

BY: [Signature]
DEPUTY COUNTY RECORDER, COUNTY OF EL DORADO
JANELLE K. HORNE

LEGEND

COMMUNITY FACILITIES DISTRICT NO. 1
ADJACENT BOUNDARIES

LANDON
APN 09-140-014
DOC# 2004-008826

BARGE
APN 09-140-015
DOC# 2004-00816

QASSANON
APN 09-140-016
DOC# 2004-00816

REYNOLDS
APN 09-140-010
DOC# 2004-00816

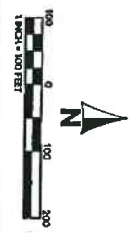
CENA
APN 09-140-073
DOC# 2004-008273

WITHIN
APN 09-140-011
DOC# 2004-004470

BOVAJIAN
APN 109-340-069
DOC #2014-0012523

QUINTO
APN 09-140-016
DOC# 2004-00816

REYNOLDS
APN 09-140-010
DOC# 2004-00816



APN 09-140-012
DOC# 2004-00816

APN 09-140-013
DOC# 2004-00816

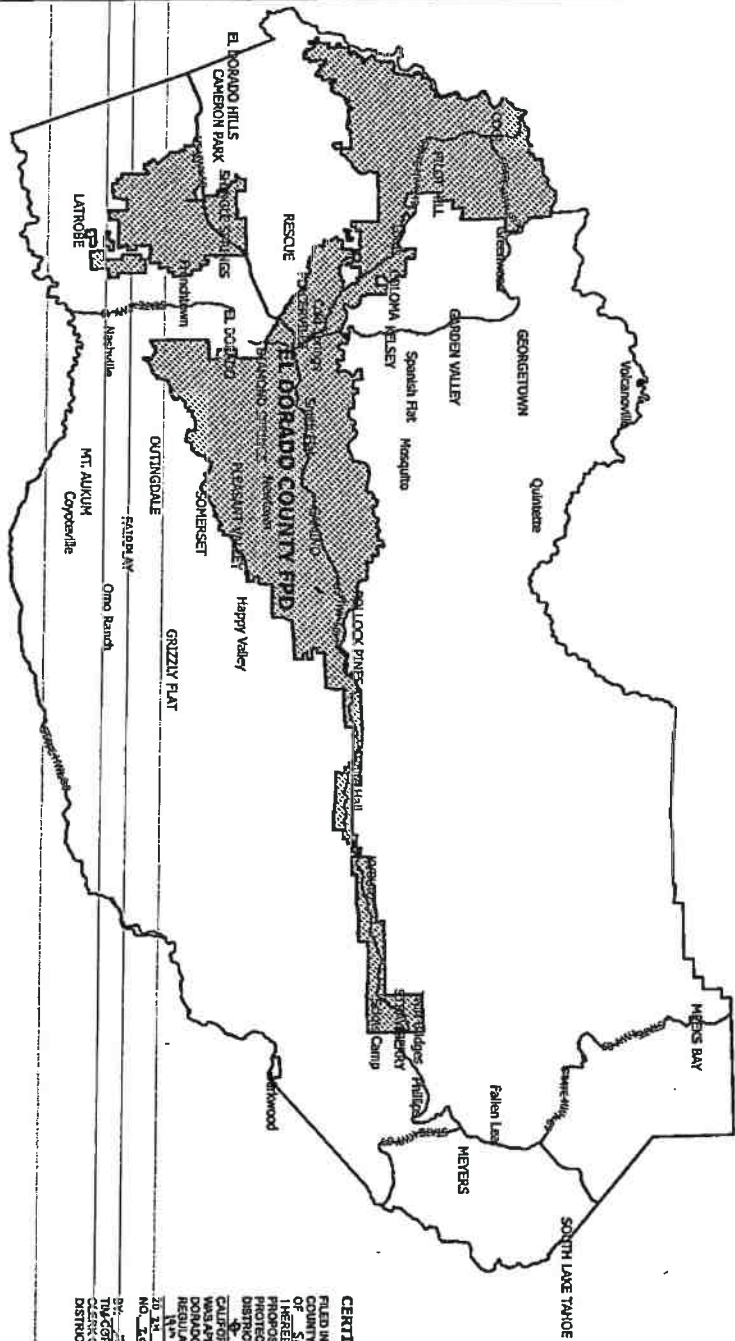
BIG BRANCH ROAD
APN 09-140-014
DOC# 2004-00816

SOUTH SHINGLE ROAD

Proposed Boundary Map and Future Annexation Area

El Dorado County Fire Protection District Community Facilities District No. 1 (Fire Services)

County of El Dorado, State of California



NOTES:
 1. THE PROTECTION AND CONTROL OF FIRE FROM UNINSURED AND/OR FINANCIAL SOURCES REMAINS A LOCALITY'S DUTY.
 2. THE PROTECTION AND CONTROL OF FIRE FROM UNINSURED AND/OR FINANCIAL SOURCES REMAINS A LOCALITY'S DUTY.
 3. THE PROTECTION AND CONTROL OF FIRE FROM UNINSURED AND/OR FINANCIAL SOURCES REMAINS A LOCALITY'S DUTY.
 4. THE PROTECTION AND CONTROL OF FIRE FROM UNINSURED AND/OR FINANCIAL SOURCES REMAINS A LOCALITY'S DUTY.
 5. THE PROTECTION AND CONTROL OF FIRE FROM UNINSURED AND/OR FINANCIAL SOURCES REMAINS A LOCALITY'S DUTY.
 6. THE PROTECTION AND CONTROL OF FIRE FROM UNINSURED AND/OR FINANCIAL SOURCES REMAINS A LOCALITY'S DUTY.
 7. THE PROTECTION AND CONTROL OF FIRE FROM UNINSURED AND/OR FINANCIAL SOURCES REMAINS A LOCALITY'S DUTY.
 8. THE PROTECTION AND CONTROL OF FIRE FROM UNINSURED AND/OR FINANCIAL SOURCES REMAINS A LOCALITY'S DUTY.
 9. THE PROTECTION AND CONTROL OF FIRE FROM UNINSURED AND/OR FINANCIAL SOURCES REMAINS A LOCALITY'S DUTY.
 10. THE PROTECTION AND CONTROL OF FIRE FROM UNINSURED AND/OR FINANCIAL SOURCES REMAINS A LOCALITY'S DUTY.



- Legend**
- El Dorado County FPP
 - Highways
 - County Outline

*NOTE: Boundaries of Annexation Area are Co-terminus with the El Dorado County Fire Protection District Boundaries.

CERTIFICATIONS

FILED IN THE OFFICE OF THE CLERK OF EL DORADO COUNTY FIRE PROTECTION DISTRICT THIS 12TH DAY OF SEPTEMBER 2011 BY THE CLERK OF EL DORADO COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 1 ANNEXATION NO. 1011 BY THE BOARD OF DIRECTORS OF EL DORADO COUNTY FIRE PROTECTION DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE 12TH DAY OF SEPTEMBER 2011 BY ITS RESOLUTION NO. 1011.

By: TY CONNER
 CLERK OF EL DORADO COUNTY FIRE PROTECTION DISTRICT

El Dorado County Fire Protection District
Resolution 2024-11

Exhibit C

Rate and method of apportionment of the Special Tax (the “Rate and Method”) among the parcels of real property within CFD No. 1.

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX
EL DORADO COUNTY FIRE PROTECTION DISTRICT
Community Facilities District No. 1
(Unincorporated Territory)**

A Special Tax authorized under the Mello-Roos Community Services and Facilities Act of 1982 applicable to the land in the Community Facilities District No. 1 of the El Dorado County Fire Protection District (the "CFD") shall be levied and collected according to the tax liability determined by the El Dorado County Fire Protection District (the "District") through the application of the appropriate amount or rate, as shown below.

A. DEFINITIONS

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

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

"**Administrative Expenses**" means the actual or estimated costs incurred by the District to determine, levy, and collect the Special Taxes, including the proportionate amount of the salaries and benefits of District employees whose duties are directly related to administration of the CFD and the fees of Special Tax levy administrator, other consultants, legal counsel, the costs of collecting installments of the Special Taxes upon the County tax rolls and any other incidental costs as determined by the District.

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

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

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

"**Authorized Services and Facilities**" means those Services and Facilities listed in the Resolution of the Board of Directors of the El Dorado County Fire Protection District Declaration Intention to Establish the CFD.

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

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

"**Board**" means the Board of Directors of the El Dorado County Fire Protection District, acting as the legislative body of the District and the CFD.

"**CFD**" means Community Facilities District No. 1 (Unincorporated Territory) of the El Dorado County Fire Protection District.

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

"**County**" means the County of El Dorado, California.

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

"**District**" means the El Dorado County Fire Protection District.

"**Fire Protection Service and Facility Costs**" means the estimated and reasonable costs of providing the Authorized Services and Facilities, including, but not limited to, a) the costs of contracting services; b) the costs of equipment, vehicles, ambulances, paramedics, fire apparatus, and supplies; c) the salaries and benefits of District staff that directly provide fire suppression services, emergency medical services, fire prevention activities, and other services as defined herein, respectively; and d) District overhead costs associated with providing such Services and Facilities within the CFD.

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

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

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

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

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

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

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

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

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

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

"State" means the State of California.

"Residential Unit" or **"Residential Units"** means each separate residential dwelling unit on an Assessor's Parcel that comprises an independent facility capable of conveyance or rental as distinct from adjacent residential dwelling units.

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

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

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

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

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

B. CALCULATION OF MAXIMUM SPECIAL TAX

The Maximum Special Tax shall be calculated as follows:

1. Classification of Parcels. Each Fiscal Year, using the Definitions above and the parcel records of the County Assessor's Secured Tax Roll of July 1, the District shall cause each parcel of land in the CFD to be classified as Developed Property, Undeveloped Property, or Tax-Exempt Property. The District shall cause all Developed Property to be further classified as Single Family Residential, Multi-Family Residential, Accessory Dwelling Unit, Non-Residential, Low Hazard Non-Residential, and High Hazard Non-Residential.

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

| Parcel Classification | Base Year Maximum Tax Rate |
|------------------------------|-----------------------------------|
| Single Family Residential | \$675 per Unit |
| Multi-Family Residential | \$540 per Unit |
| Accessory Dwelling Unit | \$540 per Unit |
| Non-Residential | \$0.27 per Square Foot |
| Low Hazard Non-Residential | \$0.14 per Square Foot |
| High Hazard Non-Residential | \$0.54 per Square Foot |
| Tax-Exempt Property | \$0 |

3. Conversion of a Tax-Exempt Property to a Taxable Property. If a Tax-Exempt Property is not needed for public use and is converted to private use, it shall become subject to the Special Tax.

C. ANNUAL ADJUSTMENT OF MAXIMUM SPECIAL TAX

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

D. CALCULATION OF THE ANNUAL SPECIAL TAX

Commencing with Fiscal Year 2024-25, and for each subsequent Fiscal Year, the Board shall determine the Special Tax Requirement and shall levy the Annual Special Tax on each Assessor's Parcel of Developed Property to fund the Special Tax Requirement. The Board shall not levy an Annual Special Tax on 1) Undeveloped Property or 2) Tax-Exempt Property. Subject to the foregoing, the amount of Annual Special Tax levied upon any Developed Property in any Fiscal Year shall not exceed the Maximum Special Tax for such Fiscal Year as computed herein.

E. DURATION OF THE SPECIAL TAX

Assessor's Parcels in the CFD shall remain subject to the Special Tax in perpetuity. If the Special Tax ceases to be levied, the District or its designee shall direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and that the lien imposed by the Notice of Special Tax Lien is extinguished.

The Special Tax may not be prepaid.

F. APPEALS AND INTERPRETATION PROCEDURE

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

Any property owner who feels that the portion of the Special Tax levied on the subject property is in error may file a written appeal no later than April 10 of the Fiscal Year in which the levy occurred, with the Fire Chief or his or her designee, appealing the levy of the Special Tax on the subject property. The Fire Chief or his or her designee will promptly review the appeal, and, if necessary, meet with the applicant and decide the merits of the appeal. If the findings of the Fire Chief or his or her designee verify that the Special Tax levied should be modified, the Special Tax levy for future Fiscal Years shall be corrected, and a credit against future Special Taxes shall be arranged, if applicable. Any overcharges shall be corrected solely by means of adjustments to future Special Tax levies; no cash refunds shall be made.

Any dispute over the decision of the Fire Chief or his or her designee shall be referred to the Board and the decision of the Board shall be final. Interpretation may be made by resolution of the Board for purposes of clarifying any vagueness or uncertainty as it relates to the application of the Special Tax rate or the method of apportionment or the classification of properties or any definition applicable to the CFD.

G. COLLECTION OF THE SPECIAL TAX

The Special Tax shall be collected each year in the same manner and at the same time as *ad valorem* property taxes are collected and shall be subject to the same penalties and lien priorities in the case of delinquency as is provided for *ad valorem* taxes. The District shall cause the actions required above to be done for each Fiscal Year in a timely manner to assure that the schedule of the Special Taxes to be collected are received by the County Auditor for inclusion with billings for such *ad valorem* taxes for the applicable Fiscal Year.

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

H. ANNEXATION OF TERRITORY

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