



BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

RESOLUTION NO. 119-2024

**A RESOLUTION TO FORM COMMUNITY FACILITIES DISTRICT NO. 2024-2
(HERITAGE AT CARSON CREEK VILLAGE 11 SERVICES) AND TO LEVY A SPECIAL TAX
THEREIN TO FINANCE THE PUBLIC SERVICES IN AND FOR SUCH COMMUNITY
FACILITIES DISTRICT**

WHEREAS, on May 21, 2024 the Board of Supervisors (the "Board") of the County of El Dorado (the "County") adopted a resolution entitled "A Resolution of Intention to Establish Community Facilities District No. 2024-2 (Heritage at Carson Creek Village 11 Services (Resolution No. 085-2024, the "Resolution of Intention"), stating its intention to form "County of El Dorado Community Facilities District No. 2024-2 (Heritage at Carson Creek Village 11 Services) to Finance Public Services in and for Such Community Facilities District" (the "CFD") of the County and a CFD Future Annexation Area (the "Future Annexation Area"), pursuant to Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act");

WHEREAS, the Resolution of Intention, incorporating a map of the proposed boundaries of the CFD and Future Annexation Area and stating the services to be provided and the rate and method of apportionment of the special tax to be levied within the CFD to pay for the services, is on file with the Clerk of the Board and the provisions thereof are incorporated herein by this reference as if fully set forth herein;

WHEREAS, on this date, this Board held a noticed public hearing as required by the Act and the Resolution of Intention relative to the proposed formation of the CFD and Future Annexation Area;

WHEREAS, at the hearing all interested persons desiring to be heard on all matters pertaining to the formation of the CFD and Future Annexation Area, the services to be provided therein and the levy of such special tax were heard and a full and fair hearing was held;

WHEREAS, at the hearing evidence was presented to this Board on such matters before it, including a special report (the "Report") as to the services to be provided through the CFD and the costs thereof, a copy of which is on file with the Clerk of the Board, and this Board at the conclusion of said hearing is fully advised in the premises;

WHEREAS, written protests with respect to the formation of the CFD, the furnishing of specified types of services and the rate and method of apportionment of the special taxes have not been filed with the Clerk of the Board by 50% or more of the registered voters residing within the territory of the CFD or property owners of one-half or more of the area of land within the CFD and not exempt from the proposed special taxes;

NOW, THEREFORE, IT IS HEREBY RESOLVED as follows:

1. Recitals Correct. The foregoing recitals are true and correct.
2. No Majority Protest. The proposed CFD and the proposed special tax to be levied within the CFD have not been precluded by majority protest pursuant to section 53324 of the Act.

3. Prior Proceedings Valid. All prior proceedings taken by this Board in connection with the establishment of the CFD and Future Annexation Area and the levy of the special tax have been duly considered and are hereby found and determined to be valid and in conformity with the Act.

4. Name of CFD. The community facilities district designated "County of El Dorado Community Facilities District No. 2024-2 (Heritage at Carson Creek Village 11 Services)" and the future annexation area designated "County of El Dorado Community Facilities District No. 2024-2 (Heritage at Carson Creek Village 11 Services) (Future Annexation Area)" are hereby established pursuant to the Act.

5. Boundaries of CFD. The boundaries of the CFD and the Future Annexation Area as set forth on the map of the CFD recorded in the El Dorado County Recorder's Office on May 29, 2024 in Book 05 at Page 055 of Maps of Assessment and Community Facilities Districts as Document No. 2024-00114734, is hereby approved, are incorporated herein by reference and shall be the boundaries of the CFD and the Future Annexation Area.

Parcels within the Future Annexation Area shall be annexed to the CFD only with the unanimous approval (each, a "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.

The Board has been advised that in contemplation of the desired ultimate boundary for the CFD the sole owner of all the land within the Future Annexation Area has delivered to the County an executed Unanimous Consent requesting annexation of the Future Annexation Area into the CFD. The Board accepts this request and consent and therefore finds and declares that the land within the Future Annexation Area shall hereafter be included in and made a part of the CFD.

6. Description of Services. The type of public services proposed to be financed by the CFD and pursuant to the Act shall consist of those items shown in Exhibit A hereto and by this reference incorporated herein (the "Services").

7. Special Tax.

a. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax (the "Special Tax") sufficient to pay the costs thereof, secured by the recordation of a continuing lien against all non-exempt real property in the CFD, is intended to be levied annually within the CFD, and collected in the same manner as ordinary *ad valorem* property taxes or in such other manner as may be prescribed by this Board.

b. The proposed rate and method of apportionment of the Special Tax among the parcels of real property within the CFD, in sufficient detail to allow each landowner within the proposed CFD to estimate the maximum amount such owner will have to pay, are shown in Exhibit B attached hereto and hereby incorporated herein.

c. Territory in the Future Annexation Area will be annexed into the CFD and a special tax will be levied on such territory only with the Unanimous Approval of the owner or owners of each parcel or parcels at the time that parcel or those parcels are

annexed into the CFD; the sole owner of all the land within the Future Annexation Area has delivered to the County an executed Unanimous Consent and the Board declares that the land within the Future Annexation Area shall hereafter be included in and made a part of the CFD. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax sufficient to pay the costs thereof, secured by the recordation of a continuing lien against all non-exempt real property in the Future Annexation Area, shall be levied annually within the Future Annexation Area, and collected in the same manner as ordinary *ad valorem* property taxes or in such other manner as may be prescribed by this Board. As required by Section 53339.3(d) of the Act, the special tax to pay for services to be supplied within the territory proposed to be annexed in the future shall be equal to any special tax levied to pay for the same services in the existing CFD, except that a higher or lower tax may be levied within the territory proposed to be annexed to the extent that the actual cost of providing the services in that territory is higher or lower than the cost of providing those services in the existing CFD.

8. Increased Demands. It is hereby found and determined that the Services are necessary to meet increased demands placed upon local agencies, including the County, as the result of development occurring in the CFD. The Services are in addition to those provided in the territory of the CFD as of the date hereof and will not supplant services already available within the territory of the CFD as of the date hereof.

9. Responsible Official. The Auditor-Controller of the County of El Dorado, 330 Fair Lane, Placerville, California 95667, is the officer of the County who will be responsible for preparing annually a current roll of the levy of the Special Tax obligations by assessor's parcel number and who will be responsible for estimating future levies of the Special Tax.

10. Tax Lien. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California 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 County ceases.

11. Appropriations Limit. In accordance with the Act, the annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the CFD is hereby preliminarily established at \$4,000,000 and such appropriations limit shall be submitted to the voters of the CFD as hereafter provided. The proposition establishing such annual appropriations limit shall become effective if approved by the qualified electors voting thereon and shall be adjusted in accordance with the applicable provisions of the Act and the Constitution.

12. Election. Pursuant to the provisions of the Act, the proposition of the levy of the Special Tax and the proposition of the establishment of the appropriations limit specified above shall be submitted to the qualified electors of the CFD at an election the time, place and conditions of which election shall be as specified by a separate resolution of this Board.

13. Effective Date. This resolution shall take effect upon its adoption.

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PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado, State of California, at a regular meeting of said Board held on the 16th day of July, 2024, by the following vote of said Board:

AYES: 4 Board Members: Thomas, Hidahl, Parlin, Laine
NOES: 0 Board Members: None
ABSENT: 1 Board Members: Turnboo
ABSTAINING: 0 Board Members: None

Wendy Thomas
Wendy Thomas
Chair of the Board of Supervisors

Attest:
Kim Dawson
Clerk of the Board of Supervisors

By: [Signature]
Deputy Clerk

I CERTIFY THAT:

THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE.

DATE: July 16, 2024

ATTEST: Kim Dawson, Clerk of the Board of Supervisors of the County of El Dorado, State of California

By: [Signature]
Deputy Clerk

Attach: Exhibit A – List of Services
Exhibit B – Rate and Method of Apportionment of Special Tax

EXHIBIT A

COUNTY OF EL DORADO Community Facilities District No. 2024-2 (Heritage at Carson Creek Village 11 Services)

DESCRIPTION OF SERVICES

The services to be funded, in whole or in part, by the community facilities district (the "District") include all direct and incidental costs related to providing for any services permitted under the Act including, without limitation, ambulance service, attributable to development within the boundaries of the District.

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

Incidental expenses that may be funded by the District include, in addition to the administrative expenses identified above, the payment or reimbursement to the County (or to property owners in the District) all costs actually incurred in connection with the establishment and administration of the District.

EXHIBIT B

**COUNTY OF EL DORADO
Community Facilities District No. 2024-2
(Heritage at Carson Creek Village 11 Services)**

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

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**RATE AND METHOD OF
APPORTIONMENT OF SPECIAL TAX**

**COUNTY OF EL DORADO
COMMUNITY FACILITIES DISTRICT NO. 2024-2
(HERITAGE AT CARSON CREEK VILLAGE 11 SERVICES)**