

Public Comment # 35
Bos Recd. 7-24-23

From: Jeff Kernen <jkernen@edhcsd.org>
Sent: Monday, July 24, 2023 12:03 PM
To: BOS-Clerk of the Board
Cc: Robert J. Peters; mike@mjmpropertiesllc.com
Subject: Public Comment for Item #35 from El Dorado Hills Community Services District
Attachments: EDHCS D Public Comment_Agenda Item #35_East Ridge Development Agreement.pdf

Hello-

Please see the attached comment from the El Dorado Hills Community Services District.

Thank you,



EL DORADO HILLS
COMMUNITY SERVICES DISTRICT

Jeff Kernen, MCRP

Principal Planner

1021 Harvard Way, El Dorado Hills, CA 95762

Direct Phone: (916) 614-3214

jkernen@edhcsd.org | www.edhcsd.org



July 24, 2023

El Dorado County Board of Supervisors
edc.cob@edcgov.us
2850 Fairlane Court
Placerville, CA 95667

RE: Hearing Date July 25, 2023 Agenda Item #35, File# 23-1311; for Development known as East Ridge Village to additionally include Annexation into EDHCSD's CFD 2019-01

The El Dorado Hills Community Services District ("District") is submitting additional correspondence regarding the ordinance for a community benefit and development agreement between the County of El Dorado and East Ridge Holdings, LLC, El Dorado Land Venture, LLC, and Valley View Realty Investments, LLC for the development known as East Ridge Village Unit on the Approximately 734-acre site identified as assessor's parcel numbers 119-390-001 through 119-390-075 ("Project" or "The Project"). Following the May 11th public hearing held at the Planning Commission, the County Auditor-Controller set up a conference call with the applicant, El Dorado Hills Fire Department, and District staff. During that meeting it became apparent that this additional correspondence is necessary to address important public facilities provision from the District with which the Project must participate in their fair share of costs. Furthermore, due to the discretionary nature of the Applicant's request(s), the re-opening of the Development Agreement for the Project affords the opportunity of all affected public entities to make-current conditions of approval and other relevant exactions that were not necessary or effectuated when the original agreement was struck several decades ago.

Representatives of the owner reached out to the District to discuss our requests, and a meeting took place over zoom on 6/19/23. In their letter to the Board of Supervisors dated 7/20/23, which is Attachment 11 Public Comment of this agenda item, the owner acknowledges this meeting. The owner's letter stated that the District responded to only two of six questions they had outstanding. This is somewhat misleading as the District responded to the questions that were relayed during the meeting, and provided answers to all answerable questions (Attachment A).

In 2019, the District added a Districtwide CFD 2019-01 that occurred *after* the initial entitlements of this Project were determined in the County's conditions. The District sees this request of the applicant as an update to the County's conditions and the District would appreciate the same opportunity. With the creation of the Districtwide CFD occurring after the initial entitlements of this Project, the County has an opportunity to address the costs of public services and facilities more accurately and appropriately for its service areas, while also assisting other agencies in updating conditions upon the Project.

To be clear: the District asks the County to agree that benefits enjoyed by all community members should be supported by all members of the community, including new residents. This is not a request for a development-specific CFD only for East Ridge, this is asking the new residents of the future community to join the District-wide CFD. Therefore, the District respectfully requests the additional requirement by the County of the applicant to be included in the El Dorado Hills Community Services District Community Facilities District No. 2019-01. Below are the comments and conditions to be addressed.

EXISTING CONDITION OF APPROVAL

57. *Parkland Dedication:* Pursuant to Section 16.12.090 of the El Dorado County Subdivisions Ordinance, the project is subject to the dedication of land, the payment of

fees in lieu thereof, or a combination of both. Parkland dedication shall be calculated based upon factors for development within the El Dorado Hills Community Services District. Parks shall be offered to the El Dorado Hills Community Services District. Prior to the recordation of the first final map, the applicant shall show evidence of an agreement with the El Dorado Hills Community Services District for location, size, improvements, and timing of dedication/acceptance of the parks, and assure compliance with the parkland dedication requirements.

This Condition of Approval only applies to the legal requirements of dedicating parkland, and not sharing the costs of maintaining and providing park and recreation services in the community.

ADDITIONAL CONDITION REQUEST: COMMUNITY FACILITIES DISTRICT (CFD)

As part of the Board of Supervisor's approval of a new/updated CFD or Development Agreement, annexation into the following Community Facilities Districts (CFDs) should be:

El Dorado Hills Community Services District Master CFD 2019-01

Annexation into the District's Master CFD 2019-01 will satisfy the requirement for participating in the funding of the ongoing maintenance of future parks, trails, recreation facilities and pathways, open space, landscaping, lighting and other common or public areas owned/maintained by the District within the District's service boundary.

For complete District Policy guidelines, please see Policy Guide Services 6000 – Facility Development on our website at www.eldoradohillscsd.org/about/administration-finance.html

Should you have any questions or comments regarding the concerns expressed in this letter, please contact me at (916) 614-3214.

Best regards,

Jeff Kernen

Jeff Kernen
Principal Planner
El Dorado Hills Community Services District

cc: Rob Peters, Robert.Peters@edcgov.com,
cc: Mike McDougall mike@mjmpropertiesllc.com

Attachment A: East Ridge – EDHCSD CFD 2019-01 Follow Up Email
Attachment B: EDHCSD CFD No. 2019-01

From: [Jeff Kernen](#)
To: [Rob Aragon](#); "bbunce@westlandcp.com"; [Mike McDougall](#)
Cc: [Kevin Loewen](#)
Subject: East Ridge - EDHCSD | CFD 2019-01 Follow Up
Date: Friday, June 23, 2023 1:38:00 PM
Attachments: [Recorded District Master CFD Levy of Special Tax Lein CFD 2019-01.pdf](#)

Hello-

Great to talk with you all earlier this week. Below I included what I thought were the questions coming out of that call with our answers. I hope I capture everything you asked for.

Max assessment? When adopted for FY20, the maximum tax for a SFD was \$581/year and is tied to a yearly CPI increase. This information is included in the attached recorded copy of CFD 2019-01.

Comparison with Saratoga, Heritage at Carson Creek, and East Ridge? I don't have a comparison on this, just the raw number of units. Saratoga has a total of 298 units, all of which are permitted, and the new Heritage has a total of 409 units (when built out). FY24 budget for this CFD is \$161,847.00.

New Developments/Subdivisions to add to CFD 2019-01? Unknown at this time.

New Projects? Unknown at this time.

Please let me know if you have any follow up questions.

Thank you,



EL DORADO HILLS
COMMUNITY SERVICES DISTRICT

Jeff Kernen, MCRP
Principal Planner
1021 Harvard Way, El Dorado Hills, CA 95762
Direct Phone: (916) 614-3214
jkernen@edhcsd.org | www.edhcsd.org

RECORDING REQUESTED BY AND
WHEN RECORDED, PLEASE RETURN TO:

01/24/2020,20200003155

Chris Hnatiuk
David Taussig & Associates, Inc.
99 Almaden Boulevard, Suite 875, San Jose, CA
95113

SPACE ABOVE THIS LINE FOR RECORDER'S USE

NOTICE OF SPECIAL TAX LIEN

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2019-01
(Public Services) (COUNTY OF EL DORADO)**

Pursuant to the requirements of Section 3114.5 of the California Streets and Highways Code and Section 53328.3 of the Mello-Roos Community Facilities Act of 1982 (the "Act"), the undersigned Board Clerk of the El Dorado Hills Community Services District (the "District"), State of California, hereby gives notice that a lien to secure payment of a special tax is hereby imposed by the Board of Directors. The special tax secured by this lien is authorized to be levied for the purpose of financing the public services described on Exhibit A attached hereto and hereby made a part hereof (the "Services").

The special tax is authorized to be levied within the El Dorado Hills Community Services District Community Facilities District No. 2019-01 (Public Services) (County of El Dorado) (State of California) (the "CFD") which has now been officially designated and the lien of the special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax obligation is canceled in accordance with law or until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Act.

The rate, method of apportionment, and manner of collection of the authorized special tax is as set forth in Exhibit B attached hereto and hereby made a part hereof.

Notice is further given that upon the recording of this notice in the office of the County Recorder of the County of El Dorado, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within the CFD in accordance with Section 3115.5 of the California Streets and Highways Code.

The name(s) of the owner(s) and the assessor's tax parcel number(s) of the real property included within the CFD and not exempt from the special tax are as set forth in Exhibit C attached hereto and hereby made a part hereof.

Reference is made to the Boundary Map of the Community Facilities District recorded as Document No. 2019-0050233 at Book 5 of Maps of Assessment and Community Facilities Districts at Page 28, in the office of the County Recorder of the County of El Dorado, State of California, which map is now the final boundary map of the CFD.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the Board Clerk of the El Dorado Community Services District, 1021 Harvard Way, El Dorado Hills, CA, 95762.

Dated: January 9, 2020



Kevin A. Loewen, General Manager
Secretary to the Board of Directors

EXHIBIT A

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2019-01
(Public Services)**

DESCRIPTION OF SERVICES TO BE FINANCED BY THE CFD

The Services shown below are proposed to be financed by the Community Facilities District No. 2019-01 (Public Services) (the "CFD"). The Services shall be provided, pursuant to the plans and specifications approved by the El Dorado Hills Community Services District (the "District") and the officials thereof.

SERVICES

It is intended that the CFD will be authorized to finance all or a portion of the costs of any of the following types of services:

Maintenance and Lighting of parks, parkways, streets, roads, trails and open space, and any other services permitted under the Act; and

Without limiting the generality of the foregoing, the cost and expense of providing these services may include the establishment and maintenance of customary and reasonable reserves for the purchase of supplies and replacement parts (e.g., a prudent supply of replacement streetlights and emergency sandbags).

OTHER

1. Administrative expenses, including the cost incurred to determine, levy, and collect special taxes, including compensation of the District employees for administrative work performed in relation to the CFD, the fees of consultants and legal counsel, the costs of collecting installments of special taxes upon the general tax rolls, preparation of required reports, and any other costs incurred in the administration of the CFD by the District.
2. Reimbursement of costs related to the formation of the CFD advanced by the District, the landowner(s) in the CFD or any party related to any of the foregoing, as well as reimbursement of any costs advanced by the District, the landowner(s) in CFD 2019-01, or any party related to any of the foregoing, for services, facilities, fees, or other purposes or costs of CFD 2019-01.

EXHIBIT B

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2019-01
(PUBLIC SERVICES)**

**El Dorado Hills Community Services District
Community Facilities District No. 2019-01 (Public Services)**



**Rate and Method
Of Apportionment**

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2019-01
(PUBLIC SERVICES)**

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels of Taxable Property in El Dorado Hills Community Services District Community Facilities District No. 2019-01 (Public Services) ("CFD No. 2019-01") and collected each Fiscal Year commencing in Fiscal Year 2019-20, in an amount determined by the Board through the application of the appropriate Special Tax for "Developed Property," as described below. All of the real property in CFD No. 2019-01, unless exempted by law or by the provisions hereof, shall be taxed for these purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

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

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2019-01: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the District or any designee thereof or both); the costs of collecting the Special Taxes (whether by the District or otherwise); the costs to the District, CFD No. 2019-01, or any designee thereof of complying with CFD No. 2019-01 or obligated persons disclosure requirements associated with the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs to the District, CFD No. 2019-01, or any designee thereof related to an appeal of the Special Tax; and the District's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the District or CFD No. 2019-01 for any other administrative purposes of CFD No. 2019-01, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Age-Restricted Residential Property" means all Assessor's Parcels of Developed Property which are developed, substantially rehabilitated, or

substantially renovated for, senior citizens that has at least 35 dwelling units. At least 80 percent (%) of the occupied units include at least one resident who is verified to be over the age of 55, and the community follows a policy that demonstrates an intent to provide housing for those aged 55 or older.

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

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.

"Authorized Services" means those services eligible to be funded by CFD No. 2019-01, as defined in the Resolution of Formation and authorized to be financed by CFD No. 2019-01 pursuant to Section 53313 and Section 53313.5 of the Act. CFD No. 2019-01 shall finance Authorized Services only to the extent that they are in addition to those provided in the territory of CFD No. 2019-01 before the CFD was created and such Authorized Services may not supplant services already available within CFD No. 2019-01 when the CFD was created.

"Board" means the Board of Directors of the El Dorado Hills Community Services District, acting as the legislative body of CFD No. 2019-01.

"Building Permit" means a permit issued by the County or other governmental agency for the construction of a residential or non-residential building on an Assessor's Parcel.

"CFD Administrator" means an official of the District or CFD No. 2019-01, or any designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"CFD No. 2019-01" means El Dorado Hills Community Services District Community Facilities District No. 2019-01 (Public Services) (County of El Dorado).

"County" means the County of El Dorado.

"Developed Property" means, for each Fiscal Year, all Assessor's Parcels for which a Building Permit was issued after January 1, 2019 and on or before May 1 of the Fiscal Year preceding the Fiscal Year for which the Special Taxes are being levied.

"District" means the El Dorado Hills Community Services District.

"Dwelling Unit" means a building or portion thereof designed for and occupied in whole or part as a residence or sleeping place, either permanently or

temporarily, by one (1) family and its guests, with sanitary facilities and one (1) kitchen provided within the unit. Boarding or lodging houses, dormitories, and hotels shall not be defined as Dwelling Units unless the land use permit specifies a residential use.

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

"Future Annexation Area" means the geographic area specifically identified as Future Annexation Area in Exhibit B of this Rate and Method of Apportionment.

"Industrial Property" means all Assessor Parcels of Developed Property for which a Building Permit has been issued by the District for the purpose of industrial construction including, but not limited to, light manufacturing facilities, warehouse/distribution facilities, wholesaling facilities, and research and development facilities.

"Land Use Class" means any of the classes listed in Table 1. For property that annexes into CFD No. 2019-01, different Land Use Classes may be established by creating a separate Tax Zone for such annexed property.

"Maximum Special Tax" means, for each Fiscal Year, the maximum Special Tax, determined in accordance with Section C, below, that can be levied on any Assessor's Parcel. For property that annexes into CFD No. 2019-01, a different Maximum Special Tax may be established by creating a separate Tax Zone for such annexed property.

"Multi-Family Residential Property" 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 more than two (2) Dwelling Units, including, but not limited to, triplexes, condominiums, and apartment units.

"Non-Residential Floor Area" means the total gross building square footage of non-residential property lying within an Assessor's Parcel for which one or more non-residential Building Permits have been issued. Such square footage shall be measured from outside wall to outside wall, exclusive of overhangs, porches, patios, carports, or similar spaces attached to the building but generally open on at least two sides, as determined by reference to the Building Permit(s) issued for that Assessor's Parcel, or if these are not available, as otherwise determined by the CFD Administrator.

"Notice of Amended Special Tax Lien" A notice that needs to be recorded with the County after the Board determines that the Special Tax has been authorized by the Property Owners of annexed properties. The Notice of Amended Special

Tax Lien will include a description of the Special Tax and the name of the Property Owner of each Assessor Parcel being annexed into CFD No. 2019-01. The CFD Administrator shall prepare and record the notice.

"Office Property" means all Assessor Parcels of Developed Property for which a Building Permit has been issued by the District for the construction of office space including, but not limited to, business/professional offices, medical offices, and hospitals.

"Property Owner" means the owner of fee title to an Assessor Parcel.

"Property Owner Association Property" means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 2019-01 that is owned by or irrevocably offered for dedication to a property owner association, including any master or sub-association, not including any such property that is located directly under a residential or non-residential structure.

"Proportionately" means that the ratio of the actual annual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels of Developed Property.

"Public Property" means, for each Fiscal Year, (i) any property within the boundaries of CFD No. 2019-01 that is owned by or irrevocably offered for dedication to the federal government, the State, the District, or any other public agency; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act, as such section may be amended or replaced, shall be taxed and classified in accordance with its use; or (ii) any property within the boundaries of CFD No. 2019-01 that is encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

"Rate and Method of Apportionment" or **"RMA"** means this Rate and Method of Apportionment of Special Tax.

"Residential Property" means, for each Fiscal Year, all Assessor's Parcels of Developed Property for which a Building Permit was issued after January 1, 2019 and on or before May 1 of the Fiscal Year preceding the Fiscal Year for which the Special Taxes are being levied, for purposes of constructing one (1) or more residential Dwelling Units.

"Retail Property" means all Assessor Parcels of Developed Property for which a Building Permit has been issued by the District for the purpose of retail construction consisting of one or more commercial establishment(s) that sell general merchandise, hard goods, food and beverage, personal services, and other items directly to consumers, including but not limited to restaurants,

bars, entertainment venues, furniture/appliance outlets, home improvement centers, dry cleaners, and shopping centers.

"Resolution of Formation" means the resolution adopted by the Board pursuant to Section 53325.1 of the Act, establishing CFD No. 2019-01.

"San Francisco Urban Consumer Price Index" means, for each Fiscal Year, the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the San Francisco – Oakland – San Jose Area, measured as of the month of December in the calendar year that ends in the previous Fiscal Year. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the Consumer Price Index for the San Francisco – Oakland – San Jose Area.

"Single Family Residential Property" means all Assessor's Parcels of Developed Property for which a Building Permit has been issued for purposes of constructing one single-family residential Dwelling Unit.

"Special Tax" or "Special Taxes" means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax Requirement.

"Special Tax Requirement" means that amount to be collected in any Fiscal Year for CFD No. 2019-01 to pay for certain costs as required to meet the needs of CFD No. 2019-01 in that Fiscal Year. The costs to be covered shall be the direct costs for (i) Authorized Services, and (ii) Administrative Expenses; less (iii) a credit for funds available to reduce the annual Special Tax levy, if any, as determined by the CFD Administrator. Under no circumstances shall the Special Tax Requirement include debt service payments for debt financings by CFD No. 2019-01.

"State" means the State of California.

"Tax Zone" means mutually exclusive geographic areas defined herein and identified in Exhibit B of this Rate and Method of Apportionment. All of the property within CFD No. 2019-01 at the time of CFD Formation is located within Tax Zone 1. Additional Tax Zones may be created when Assessor Parcels are annexed into CFD No. 2019-01. A separate Maximum Special Tax shall be identified for Assessor Parcels within the new Tax Zone at the time of such annexation. The Assessor Parcels included within a new Tax Zone shall be identified in the Unanimous Approval Form.

"Tax Zone 1" means the geographic area specifically identified in Tax Zone 1 in Exhibit B of this Rate and Method of Apportionment.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 2019-01 which are not exempt from the Special Tax pursuant to law or Section E below.

"Unanimous Approval Form" means the form executed by the Property Owner(s) of the Assessor Parcel(s) to be annexed into CFD No. 2019-01 that constitutes the Property Owner's approval and unanimous vote in favor of annexation into CFD No. 2019-01.

"Undeveloped Property" means, for each Fiscal Year, all property not classified as Developed Property, Property Owner Association Property, or Public Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Assessor's Parcels, as applicable within CFD No. 2019-01, shall be classified by the CFD Administrator as Developed Property, Undeveloped Property, Property Owner Association Property, or Public Property, and shall be subject to annual Special Taxes in accordance with this Rate and Method of Apportionment as determined by the CFD Administrator pursuant to Sections C and D below. The CFD Administrator's allocation of property to each type of Land Use Class shall be conclusive and binding. However, only Developed Property shall be subject to annual Special Taxes in accordance with the Rate and Method of Apportionment as determined pursuant to Sections C and D below. All Developed Property shall be assigned to Land Use Classes 1, 2, 3, 4, 5, or 6 as listed in Table 1. The CFD Administrator shall also determine the Tax Zone within which each Assessor's Parcel is located.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

a. Maximum Special Tax

The Maximum Special Tax for Fiscal Year 2019-20 for Developed Property in Tax Zone 1 is shown below. Under no circumstances shall a Special Tax be levied on additions to Dwelling Units which have been categorized in prior Fiscal Years as Developed Property. For property that annexes into CFD No. 2019-01, different maximum rates may be established by creating a separate Tax Zone for such annexed property. Alternatively, property may be annexed into a Tax Zone, that was

established prior the annexation, and such property shall be subject to the Maximum Special Tax applicable to that Tax Zone.

TABLE 1
Maximum Special Taxes for Developed Property
CFD No. 2019-01
Tax Zone 1
For Fiscal Year 2019-20

Land Use Class	Public Services Special Tax	FY 2019-2020 Maximum Tax
1	Single Family Residential Property	\$581 per Dwelling Unit
2	Multi-Family Residential Property	\$383 per Dwelling unit
3	Age-Restricted Residential Property	\$337 per Dwelling Unit
4	Retail Property	\$0.25 per Sq. Ft. of Non-Residential Floor Area
5	Office Property	\$0.25 per Sq. Ft. of Non-Residential Floor Area
6	Industrial Property	\$0.10 per Sq. Ft. of Non-Residential Floor Area

b. Increase in the Maximum Special Tax

On each July 1, commencing on July 1, 2020, the Maximum Special Tax for Developed Property shall be increased annually by the change in the San Francisco Urban Consumer Price Index (during the twelve (12) months prior to December of the previous Fiscal Year) plus one percent (1.00%).

2. Undeveloped Property

No Special Taxes shall be levied on Undeveloped Property.

3. Prepayment of Special Tax

No prepayment of the Special Tax shall be permitted in CFD No. 2019-01.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2019-20 and for each following Fiscal Year, the Board shall levy the annual Special Tax Proportionately for each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax, until the amount of Special Taxes equals the Special Tax Requirement.

E. EXEMPTIONS

In addition to Undeveloped Property being exempt from annual Special Taxes, no Special Tax shall be levied on Public Property or Property Owner Association Property. However, should an Assessor's Parcel no longer be classified as Public Property or Property Owner Association Property, such Assessor's Parcel shall, upon each reclassification, no longer be exempt from Special Taxes.

F. APPEALS AND INTERPRETATIONS

Any landowner or resident may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has thirty (30) days in which to appeal to the Board by filing a written notice of appeal with the clerk of the District, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for the appellant's disagreement with the CFD Administrator's determination. The CFD Administrator may charge the appellant a reasonable fee for processing the appeal.

The District may interpret this Rate and Method of Apportionment for purposes of clarifying any ambiguity and make determinations relative to the annual administration of the Special Tax and any landowner or resident appeals. Any decision of the District will be final and binding as to all persons.

G. MANNER OF COLLECTION

The annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2019-01 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. FUTURE ANNEXATIONS

If, in any Fiscal Year, a Property Owner within the Future Annexation Area wants to annex property into CFD No. 2019-01, the CFD Administrator shall apply the following steps as part of the annexation proceedings:

First: Working with the District and the Property Owner, the CFD Administrator shall determine the Maximum Special Tax that will apply to all Land Use Classes expected within the area to be annexed. Once determined, the Maximum Special Tax for the annexing area shall be identified in the Unanimous Approval Form which will be executed by the Property Owner as part of the annexation process. If the Maximum Special Tax that will apply to the annexed area is different than the Maximum Special Tax that is in effect for other Tax Zones that exist at the time of the annexation, the newly annexed area shall be designated as a separate Tax Zone for purposes of this Rate and Method of Apportionment.

Second: The Unanimous Approval Form shall be executed by the Property Owner(s) of the Assessor Parcel(s) annexing into CFD No. 2019-01. No additional hearings or procedures shall be required, as the executed Unanimous Approval Form shall be deemed to constitute a unanimous vote in favor of the authorization to levy the Special Tax of CFD No. 2019-01 on the Assessor Parcel(s).

Third: The CFD Administrator shall prepare an annexation boundary map and a Notice of Amended Special Tax Lien for the properties to be annexed into CFD No. 2019-01. Once the Board has determined the Special Tax has been authorized by the Properties Owner(s), the CFD Administrator shall ensure the annexation boundary map and Notice of Amended Special Tax Lien are recorded with the County.

J. TERM OF SPECIAL TAX

The Special Tax shall be levied in perpetuity as necessary to meet the Special Tax Requirement, unless no longer required to pay for Authorized Services as determined at the sole discretion of the District.

EXHIBIT C
PROPERTY IN THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2019-01
(Public Services)

The property in the El Dorado Hills Community Services District Community Facilities District No. 2019-01 (Public Services) (County of El Dorado) (State of California) is owned and identified as shown below:

Owner
Sunset Tartesso, LLC

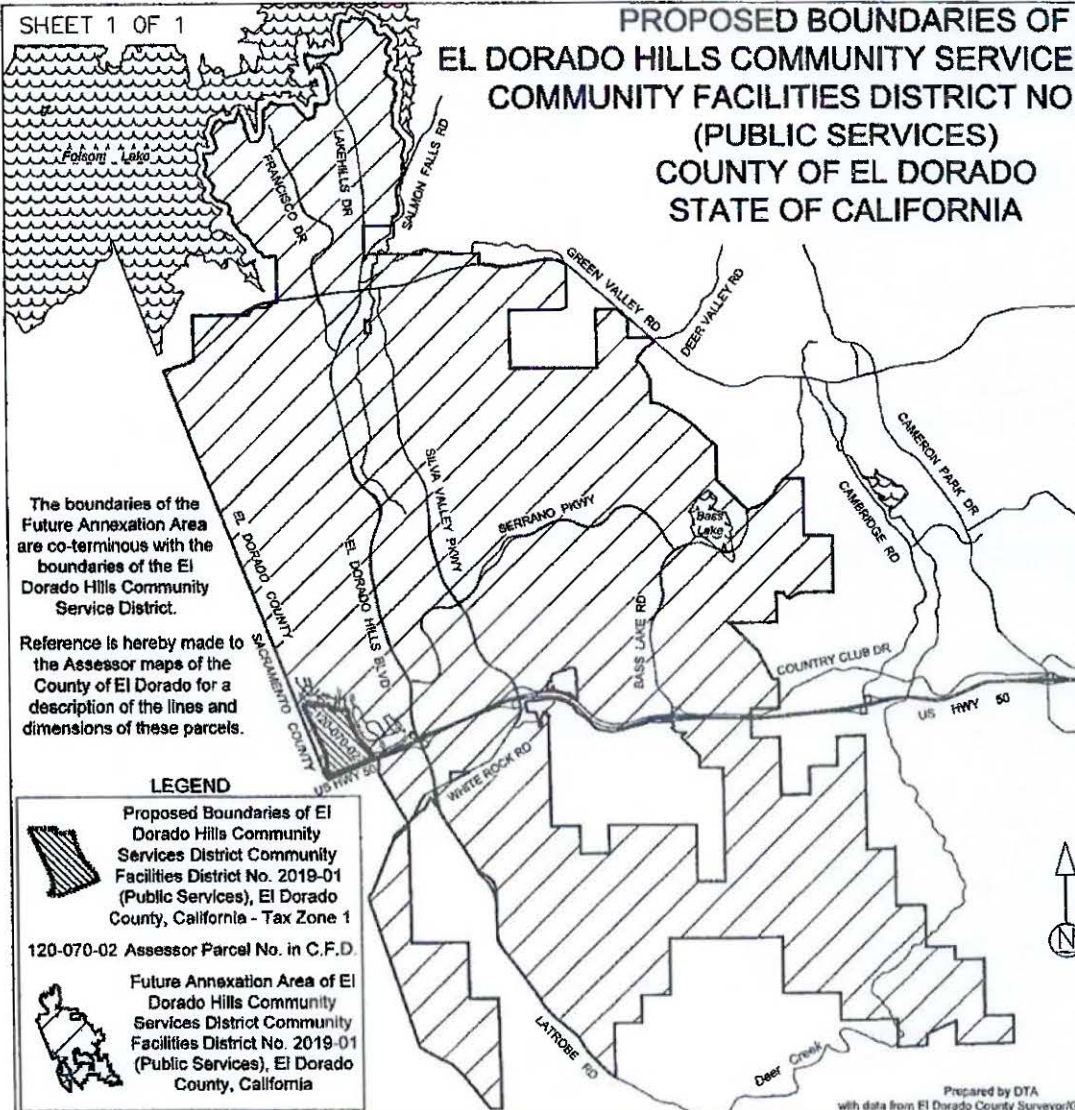
Assessor's Parcel No(s).
120-070-002 (121.95 acres)

PROPOSED BOUNDARIES OF
EL DORADO HILLS COMMUNITY SERVICES DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2019-01
(PUBLIC SERVICES)
COUNTY OF EL DORADO
STATE OF CALIFORNIA

11/22/2019,20190050233



NOV 22, 2019



The boundaries of the Future Annexation Area are co-terminous with the boundaries of the El Dorado Hills Community Service District.

Reference is hereby made to the Assessor maps of the County of El Dorado for a description of the lines and dimensions of these parcels.

LEGEND



Proposed Boundaries of El Dorado Hills Community Services District Community Facilities District No. 2019-01 (Public Services), El Dorado County, California - Tax Zone 1



120-070-02 Assessor Parcel No. in C.F.D.

Future Annexation Area of El Dorado Hills Community Services District Community Facilities District No. 2019-01 (Public Services), El Dorado County, California



Prepared by DTA
with data from El Dorado County Surveyor/G.I.S. Division

- (1) Filed in the office of the Clerk of the Board of the El Dorado Hills Community Services District this 22nd day of November, 2019.

Kevin Jones
Clerk of the Board,
El Dorado Hills Community Services District

- (2) I hereby certify that the within map showing the proposed boundaries of El Dorado Hills Community Services District Community Facilities District No. 2019-01 (Public Services), County of El Dorado, State of California, was approved by the Board of Directors of the El Dorado Hills Community Services District at a regular meeting thereof, held on this 14th day of NOVEMBER, 2019, by its Resolution No. 2019-19.

Kevin Jones
Clerk of the Board,
El Dorado Hills Community Services District

- (3) Filed this ___ day of _____, 2019, at the hour of ___ o'clock __m, in Book _____ of Maps of Assessment and Community Facilities Districts at Page _____ and as Instrument No. _____ in the office of the County Recorder in the County of El Dorado, State of California.

Janelle K. Horne
Recorder-Clerk,
County of El Dorado

By _____ Deputy
Fee _____