



RESOLUTION NO. 019-2019
OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

A RESOLUTION OF INTENTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO TO FORM COMMUNITY FACILITIES DISTRICT NO. 2019-1 (BASS LAKE HILLS SERVICES AND LEVY A SPECIAL TAX THEREIN TO FINANCE CERTAIN PUBLIC SERVICES RELATED TO SUCH COMMUNITY FACILITIES DISTRICT

WHEREAS, under the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code, this Board of Supervisors (the "Board") of the County of El Dorado (the "County") is authorized to establish a community facilities district and to act as the legislative body for such community facilities district; and

WHEREAS, this Board, having received applications from the owners of not less than 10% of the area of land proposed to be included in the proposed community facilities district, desires to proceed with the establishment of a community facilities district in order to finance cost of maintenance services related to public infrastructure necessary or incidental to new development in the County;

NOW, THEREFORE, IT IS HEREBY RESOLVED as follows:

1. Authority. It is proposed to establish a community facilities district within the County of El Dorado under the terms of the Act to finance costs of certain public services necessary or incidental to new development in the County, which include the payment of special taxes related to new development.
2. Name of CFD. The name proposed for the community facilities district is the County of El Dorado Community Facilities District No. 2019-1 (Bass Lake Hills Services) (the "CFD").
3. Boundaries Described. The proposed boundaries of the district are shown on the Map of Proposed Boundary of a proposed community facilities district to be known as Community Facilities District No. 2019-1 (Bass Lake Hills Services), El Dorado County, California, on file with the Clerk of the Board, which this Board approves as the map describing the extent of the territory included in the proposed community facilities district. This Board finds that the map is in the form and contains the matters prescribed by Section 3110 of the California Streets and Highways Code. This Board directs the Clerk of the Board to certify the adoption of this resolution on the face of the map, and to file a copy of the map in the office of the Clerk of the Board in accordance with Section 3111 of the California Streets and Highways Code and within 15 days of the date of adoption of this resolution but in no event later than 15 days prior to the public hearing provided for herein, transmit the map to the County Recorder for recording in the Book of Maps of Assessment and Community Facilities Districts in the office of the County Recorder of El Dorado County.

4. Services. The type of public services proposed to be financed by the CFD and pursuant to the Act shall consist of those listed as services on Exhibit A hereto and hereby incorporated herein (the "Services"). The Board hereby determines that the Services are necessary to meet increased demands placed upon local agencies as the result of development occurring within the CFD. The Services to be financed by the CFD 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.

5. Special Tax. Except to the extent that funds are otherwise available, the County will levy a special tax (the "Special Tax") to pay directly for the Services and/or pay the principal and interest on bonds of the County issued to finance the Services. The Special Tax will be secured by recordation of a continuing lien against all non-exempt real property in the CFD, will be levied annually within the CFD, and collected in the same manner as ordinary ad valorem property taxes, however, this Board reserves the right, under Section 53340, to utilize any method of collecting the special tax which it shall, from time to time, determine to be in the best interests of the County, including, but not limited to, direct billing by the County to the property owners and supplemental billing. 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 described in Exhibit B attached hereto and hereby incorporated herein.

Under no circumstances may the Special Tax on a parcel in the CFD in residential use be increased in any fiscal year as a consequence of delinquency or default in payment of the Special Tax levied on another parcel or parcels by more than ten percent (10%) above the amount that would have been levied in that fiscal year had there never been any such delinquencies or defaults.

This Board hereby finds that the provisions of Section 53313.6, 53313.7 and 53313.9 of the Act (relating to adjustments to ad valorem property taxes and schools financed by a community facilities district) are inapplicable to the proposed CFD.

6. Exempt Property. 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 and the County, or any departments or political subdivisions thereof, shall be omitted from the levy of the Special Tax. In the event that a portion of the property within the CFD shall become for any reason exempt, wholly or in part, from the levy of the Special Tax, this Board will, on behalf of the CFD, increase the levy to the extent necessary upon the remaining property within the CFD which is not exempt in order to yield the required debt service payments and other annual expenses of the CFD, if any, subject to the provisions of the rate and method of apportionment of the Special Tax.

7. Election. The levy of the Special Tax shall be subject to the approval of the qualified electors of the CFD at a special election as authorized under the Act. The proposed voting procedure shall be by mailed or hand-delivered ballot among the landowners in the proposed CFD, with each owner having one vote for each acre or portion of an acre such owner owns in the CFD.

8. CFD Report. The Auditor-Controller of the County, as the officer having charge and control of the Services in and for the CFD, or the designee of such official, is hereby directed to cause and direct a study of said proposed CFD and the Services and to cause to be prepared for filing at the public hearing the report required by Section 53321.5 of the Act (the "CFD Report") presenting at least the following:

(a) A description of the Services by type which will be required to adequately meet the needs of the CFD.

(b) An estimate of the fair and reasonable cost of the Services and incidental expenses in connection therewith.

The CFD Report shall be made a part of the record of the public hearing specified below.

9. Public Hearing. The Board hereby sets **April 2, 2019 at 10:00 AM** at the Board of Supervisors Placerville Office located at 330 Fair Lane, Placerville, California 95667, as the time and place when and where this Board, as legislative body for the CFD, will conduct a public hearing on the establishment of the CFD and consider and finally determine whether the public interest, convenience and necessity require the formation of the CFD, the levy of the Special Tax and the issuance of bonds. At the hearing, testimony concerning the CFD, the extent of the CFD or the furnishing of the particular types of public services will be heard and protests will be considered from registered voters residing within the CFD and persons owning real property within the CFD. Written protests by the owners of a majority of the land which would be subject to special taxation within the proposed the CFD will require the suspension of proceedings for at least one year. Written protests must be filed with the Clerk of the Board at or before the time fixed for the hearing. If such protests are directed only against certain elements of the proposed improvements or proposed special tax, and if such protests constitute a majority protest, only those elements shall be deleted from the proceedings.

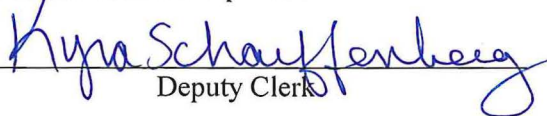
10. Notice of Hearing. The Clerk of the Board is hereby directed to cause notice of the public hearing to be given by publication one time in a newspaper published in the area of the CFD. The publication shall be completed at least seven days before the date of the public hearing specified above. The notice shall be substantially in the form specified in Section 53322 of the Act, with the form summarizing the provisions hereof as set forth in Exhibit C hereby specifically approved.

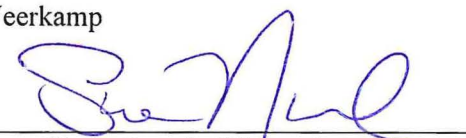
11. Effective. This Resolution shall take effect from and after its adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 26th day of February, 2019, by the following vote of said Board:

Attest:
James S. Mitrinin
Clerk of the Board of Supervisors

Ayes: Hidahl, Frentzen, Novasel, Parlin
Noes: None
Absent: Veerkamp

By: 
Deputy Clerk


Chair, Board of Supervisors
Sue Novasel

Attach: Exhibit A – List of Services
Exhibit B – Rate and Method of Apportionment of Special Tax
Exhibit C – Notice of Public Hearing

EXHIBIT A

County of El Dorado Community Facilities District No. 2019-1 (Bass Lake Hills Services)

LIST OF AUTHORIZED SERVICES

The authorized services to be funded from the levy and collection of annual services special taxes are the provision of public services, maintenance and operation related to any facilities authorized to be funded by the County's Community Facilities District No. 2018-1 (Bass Lake Hills) with a useful life of five or more years, including but not limited to performance by employees of functions and repair activities. Maintenance as used herein includes replacement and the creation and funding of a reserve fund to pay for a replacement of such facilities. The maintenance special taxes shall only fund authorized services to the extent that they are in addition to those provided to land within the CFD prior to the creation of the CFD.

Facilities authorized to be funded by the County's Community Facilities District No. 2018-1 (Bass Lake Hills) generally include but are not limited to the following:

Hawk View:

The improvements consist of asphalt pavement, subgrade, curb & gutter, asphalt concrete berms, traffic striping, signage and other supporting road infrastructure along Silver Dove Way (formerly known as Hawk Dove Rd) for approximately 1,300 linear feet to the west from Bass Lake Road. The improvements also include storm drainage facilities consisting of underground drainage pipe of various diameters, manholes, catch basins, intake and outfall facilities and fabric-lined ditches primarily beneath Silver Dove Way, and also extending beyond the limits of Silver Dove Way into the drainage to the west of the proposed Hawk View development.

Bell Ranch:

The Improvements for the CSA Zone include Morrison Road. More specifically, the improvements include asphalt pavement, subgrade, sidewalk, curb & gutter, traffic striping, signage and other supporting road infrastructure along Morrison Road for approximately 4,600 linear feet from Hollow Oak Road in the north to Tierra de Dios Drive (County Club Drive). The improvements also include road-related storm drainage facilities consisting of underground drainage pipe of various diameters, manholes, catch basins, intake and outfall facilities and rock-lined ditches.

Bell Woods:

The Improvements for the CSA Zone include the primary feeder roads of Hollow Oak Road, Whisky Drift Drive and Salt Wash Way extending from Bass Lake Road to the Bell Woods Development. More specifically, the improvements include asphalt pavement, subgrade, sidewalk, curb & gutter, asphalt concrete berms, traffic striping, signage and other supporting road infrastructure along Hollow Oak Road, Whisky Drift Drive and Salt Wash Way for approximately 7,020 linear feet to the east from Bass Lake Road to the limits of the Bell Woods development. The improvements also include road-related storm drainage facilities consisting of underground drainage pipe of various diameters, manholes, catch basins, intake and outfall facilities and rock-lined ditches.

In addition, costs eligible to be financed by the CFD shall include all costs associated with the ongoing administration of the CFD, determination of the amount of taxes and collection of taxes, and other costs related to the authorized services provided by the County as permitted by the Act, payment of taxes; and any other costs incurred to carry out the authorized purposes of the CFD.

EXHIBIT B

COMMUNITY FACILITIES DISTRICT NO. 2019-1
(BASS LAKE HILLS SERVICES)
EL DORADO COUNTY, CALIFORNIA

RATE AND METHOD OF APPORTIONMENT

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in the El Dorado County (the "County") Community Facilities District No. 2019-1 (Bass Lake Hills Services) ("CFD No. 2019-1") and collected each Fiscal Year commencing in Fiscal Year 2019/20, in an amount determined by the County or its designee, through the application of the Rate and Method of Apportionment as described below. All of the real property in CFD No. 2019-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Accessory Unit" means a secondary residential unit of limited size (e.g., granny cottage, second unit) that shares an Assessor's Parcel with a Unit of Single Family Detached Property.

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map or in the Assessor's Data for each Assessor's Parcel. In the event the Assessor's Parcel Map or Assessor's Data shows no acreage, the Acreage for any Assessor's parcel shall be determined by the CFD Administrator based upon the applicable final map, parcel map, condominium plan, or other recorded County parcel map or calculated using available spatial data and GIS. The square footage of an Assessor's Parcel is equal to the Acreage of such parcel multiplied by 43,560.

"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.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2019-1: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the County or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the County, CFD No. 2019-1 or any designee thereof related to an appeal of the Special Tax; and the County's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the County or CFD No. 2019-1 for any other administrative purposes of CFD No. 2019-1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Annual Services Costs" means the amounts required to fund services authorized to be funded by the District.

"Assessor's Data" means Acreage or other Assessor's Parcel information contained in the records of the County Assessor.

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

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

"Base Year" means the Fiscal Year beginning on July 1, 2019 and ending on June 30, 2020.

"Boundary Map" means that map recorded with the County recorder's office on _____ in Book ____ at Page ____ as Document Number _____.

"Building Permit" means a permit for new construction of a residential dwelling.

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

"CFD No. 2019-1" means the El Dorado County Community Facilities District No. 2019-1 (Bass Lake Hills Services).

"County" means the County of El Dorado.

"Development Area" means the assignment of Assessor's Parcels to a designated area as set forth in Table 1 and as shown on the Boundary Map of CFD No. 2019-1.

"Developed Property" means for each Fiscal Year, all Taxable Property for which a Building Permit was issued on or before April 30 of the prior Fiscal Year. For example, Taxable Property for which a Building Permit was issued on or before April 30 of the prior Fiscal Year (i.e., April 30, 2019), would be treated as Developed Property for Fiscal Year 2019/20.

"Estimated Sales Price" means a written document provided by the developer upon request by the CFD Administrator for an entire Development Area that has been classified as Final Map Property showing the estimated sales price for each typical model type for a Development Area. The Estimated Sales Price data will be reviewed and approved by County staff.

"Expected Units" means the total expected number of Units expected within each Development Area of CFD No. 2019-1, as shown in Table 1.

"Final Map Property" means for each Fiscal Year, all Taxable Property for which a Final Map has been recorded on or before April 30 of the prior Fiscal Year. For example, Taxable Property for which a Final Map has been recorded on or before April 30 of the prior Fiscal Year (i.e., April 30, 2019), would be treated as Final Map Property for Fiscal Year 2019/20.

"Final Map" means a recorded map designating individual single family residential parcels, multifamily parcels and/or commercial parcels which are not intended to be further subdivided.

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

"GIS" means a geographic information system.

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

"Maximum Special Tax Revenue" means the revenue anticipated to be collected based on a group of Taxable Parcels, such as Development Areas, as shown in Table 1.

"Proportionately" means, for Developed Property, Final Map Property, and Undeveloped Property, that the ratio of the actual Special Tax to the Maximum Special Tax is equal for each Assessor's Parcels of Developed Property, Final Map Property, and Undeveloped Property, respectively.

"Public Property" means property within the boundaries of CFD No. 2019-1 owned by, irrevocably offered or dedicated to, or for which an easement for purposes of public right-of-way has been granted to the federal government, the State, the County, or any local government or other public agency, provided that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified according to its use.

"Single Family Detached Property" means, in any Fiscal Year, all Assessor's Parcels of Developed Property for which a building permit was issued for construction of a Unit that does not share a common wall with another Unit.

"Special Tax" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property within CFD No. 2019-1 to fund the Special Tax Requirement.

"Special Tax Requirement" means that amount required in any Fiscal Year for CFD No. 2019-1 to: (i) pay the Annual Services Costs; (ii) pay Administrative Expenses; (iii) pay any amounts required to establish or replenish any contingency or sinking fund; (iv) an amount equal to the amount of delinquencies in payments of Special Taxes levied in the previous Fiscal Year, less any credit from earnings on any reserve funds; less (v) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

"State" means the State of California.

"Tax Exempt Property" means an Assessor's Parcel not subject to the Special Tax, such as Public Property, or an Assessor's Parcel for which the Special Tax has been prepaid in full pursuant to Section I below. Certain privately owned Parcels also may be exempt from the levy of Annual Special Taxes, including common areas owned by homeowner's associations or property owner associations, wetlands, detention basins, water quality ponds, and open space, as determined by the Administrator.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 2019-1 which are not exempt from the Special Tax pursuant to law or Section E below.

"Tax Escalation Factor" means a factor of 2 percent that will be applied annually after the Base Year to increase the Maximum Annual Special Tax rates shown in Tables 1 & 2.

"Trustee" means the trustee or fiscal agent under the Indenture.

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

"Unit" means an individual single family detached or attached home, townhome, condominium, apartment, or other residential dwelling unit, including each separate living area within a half-plex, duplex, triplex, fourplex, or other residential structure. An Accessory Unit that shares an Assessor's Parcel with a Unit of Single Family Detached property shall not be considered a separate Unit for purposes of calculating the Special Tax.

"Zone" means the assignment of Assessor's Parcels to a designated area as set forth in Table 1 and as shown on the Boundary Map of CFD No. 2019-1.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Assessor's Parcels within CFD No. 2019-1 shall be classified as follows:

1. Each Assessor's Parcel shall be determined to be Taxable Property or Tax Exempt Property.
2. Each Assessor's Parcel of Taxable Property shall be further classified as Developed Property, Final Map Property, or Undeveloped Property. Taxable Property shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below.

C. MAXIMUM SPECIAL TAX

1. Final Map Property

Subject to adjustment as provided in subsection C.1.c below, the Base Year Maximum Special Tax that may be levied in any Fiscal Year for each Assessor's Parcel classified as Final Map Property is shown in Table 1. The per Assessor's Parcel Maximum Special Tax shall be assigned to each Development Area as shown in Table 1 by using the following steps:

- a) Compare the total Units for each Development Area resulting from a Final Map to the Expected Units for such Development Area as shown in Table 1.
- b) If the total Units resulting from the Final Map for any Development Area is equal to or greater than the total Expected Units planned for such Development Area as shown in Table 1, assign a Maximum Special Tax per Unit, as shown in Table 1 to all Taxable Property, adjusted by the Tax Escalation Factor, for each Unit in the Development Area.
- c) If the total Units resulting from the Final Map for any Development Area is less than the total Expected Units planned for such Development Area as shown in Table 1, perform the following procedures:
 - i. Assign a Maximum Special Tax per Assessor's Parcel, as shown in Table 1, adjusted by the Tax Escalation Factor, to each Unit of Final Map Property in the Development Area.
 - ii. Calculate the difference between the Maximum Special Tax Revenue, adjusted by the Tax Escalation Factor, for the Development Area as

shown in Table 1 and the resulting total Maximum Special Tax Revenue in step i. above.

- iii. Assign the difference calculated in step ii. above to any remaining Taxable Parcels within the Development Area. If there are no remaining Taxable Parcels within the Development Area, Proportionately increase the Maximum Special Tax for each Unit of Final Map Property within the Development Area from the Maximum Special Tax shown in Table 1 until the Maximum Special Tax Revenue for the Development Area is equal to the total Maximum Special Tax Revenue planned for such Development Area as shown in Table 1.
- iv. There shall be no net loss of Maximum Special Tax Revenue as a result of the previous steps.
- d) Once the Maximum Special Tax is assigned to Final Map Property, the Maximum Special Tax shall be increased each Fiscal Year by the Tax Escalation Factor, but shall not otherwise be subject to adjustment based on the recordation of other Final Maps within the boundaries of CFD No. 2019-1.

2. Developed Property

The Base Year Maximum Special Tax, as increased by the Tax Escalation Factor, is assigned to Taxable Parcels at such time as the Taxable Parcels are classified as Final Map Property. When a Taxable Parcel is subsequently classified as a Developed Parcel, the Maximum Special Tax is equal to the Maximum Special Tax previously assigned to such Final Map Property in Section C.1, as increased by the Tax Escalation Factor.

The Maximum Special Tax for Developed Property shall increase, commencing on July 1, 2020 and on July 1 of each Fiscal Year thereafter, by an amount equal to the Tax Escalation Factor.

3. Undeveloped Property

The Base Year Maximum Special Tax for Undeveloped Property for all Development Areas and Zones is \$0.00.

4. Maximum Special Tax Rates

Table 1

Development Area	Expected Units	Base Year Maximum Special Tax (per Unit)	Maximum Special Tax Revenue
Hawk View	114	\$172.52	\$19,667
Bell Ranch	113	161.98	18,304
Bell Woods - Zone A	23	132.94	3,058
Bell Woods - Zone B	31	39.00	1,209

The Base Year Maximum Special Tax shall increase, commencing on July 1, 2020 and on July 1 of each Fiscal Year thereafter, by an amount equal to the Tax Escalation Factor.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2019/20 and for each following Fiscal Year, the County or its designee shall determine the Special Tax Requirement and shall levy the Special Tax until the total

Special Tax levy equals the Special Tax Requirement. The Special Tax shall be levied each Fiscal Year as follows:

First: The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property up to 100% of the applicable Maximum Special Tax for such Fiscal Year.

Second: If additional monies are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Final Map Property up to 100% of the Maximum Special Tax for Final Map Property;

Under no circumstances will the Special Tax levied against any Assessor's Parcel of Developed Property be increased by more than 10% as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 2019-1.

E. CONVERSION OF TAX EXEMPT PROPERTY TO TAXABLE PROPERTY

If an Assessor's Parcel designated in CFD 2019-1 as Tax Exempt Property is not needed for public use and is converted to a private use, it shall become Taxable Property subject to the Special Tax. The Maximum Special Tax for each such Assessor's Parcel shall be assigned according to Table 1, with all applicable intervening Tax Escalation Factor increases added thereto. The CFD Administrator will assign the Maximum Special Tax by identifying the Development Area of the affected Assessor's Parcels.

F. TAXABLE PARCELS ACQUIRED BY A PUBLIC AGENCY

All Assessor's Parcels of Taxable Property that are acquired by a public agency after CFD 2019-1 is formed will remain subject to the applicable Maximum Special Tax unless the Special Tax obligation is satisfied pursuant to Section 53317.3 or Section 53317.5 of the Government Code.

G. APPEALS AND INTERPRETATIONS

Any property owner may file a written appeal of the Special Tax with the CFD Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Tax that is disputed, and the appellant must be current in all payments of Special Taxes. In addition, during the term of the appeal process, all Special Taxes 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 property owner disagrees with the CFD Administrator's decision relative to the appeal, the owner may then file a written appeal with the County whose subsequent decision shall be final and binding on all interested parties. If the decision of the CFD Administrator or subsequent decision by the County requires the Special Tax to be modified or changed in favor of the property

owner, no cash refund shall be made for prior years' Special Taxes, but an adjustment shall be made to credit future Special Tax levy (ies).

This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

H. **MANNER OF COLLECTION**

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2019-1 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.

I. **PREPAYMENT OF SPECIAL TAX**

The Special Tax may not be prepaid.

J. **TERM OF SPECIAL TAX**

The Special Tax shall continue to be levied and collected within CFD 2019-1, as needed to fund the Special Tax Requirement, in perpetuity.

Revised: 2/15/2019

EXHIBIT C

**NOTICE OF PUBLIC HEARING ON PROPOSED
COMMUNITY FACILITIES DISTRICT NO. 2019-1 (BASS LAKE HILLS SERVICES)
COUNTY OF EL DORADO, CALIFORNIA**

The County of El Dorado is considering the formation of a community facilities district (the "CFD") under the authority of the Mello-Roos Community Facilities District Act of 1982, as amended, and the issuance of bonds on behalf of the CFD secured by special taxes, to fund certain public services related to new development within the County of El Dorado.

This notice contains a brief summary of the proposal, but you are referred to the Board of Supervisor's Resolution of Intention to Form a Community Facilities District and Levy a Special Tax (No. 019-2019, adopted February 26, 2019) for details of the proposals. A map showing the land proposed to be included in the CFD is on file with the Clerk of the Board of Supervisors.

The proposal is to subject the property within the CFD to a special tax which will be used to pay for certain public services of benefit to land within the CFD, and will continue indefinitely.

In order to confer the authority upon the Board of Supervisors of El Dorado County to levy the special tax, a public hearing must be held on the proposal, then the Board of Supervisors will decide whether to form the CFD, and finally the qualified electors within the CFD must approve the proposal by a two-thirds vote. The land within the proposed CFD is uninhabited and the qualified electors are, pursuant to law, the owners of property within the CFD.

This is the notice of the public hearing. The public hearing will be held during the meeting of the Board of Supervisors on April 2, 2019 at 10:00 AM at the Board of Supervisors Placerville Office located at 330 Fair Lane, Placerville, California 95667.

At the hearing, the testimony of all interested persons or potential special taxpayers for or against the formation of the proposed community facilities district, the authorization to levy the special tax, and the authorization to issue the bonds will be heard. If written protests against the proposed CFD are delivered to the Clerk of the Board at or before the time set for the hearing by either registered voters residing within, or the owners of property within, the proposed CFD, they will be counted toward a possible majority protest. Such protests by a majority of the registered voters residing within the CFD or by the owners of a majority of the land area within CFD which is or will be subject to the special tax, if not withdrawn prior to the close of the hearing so as to reduce the value of the protests to less than a majority, will require the proposed CFD to be eliminated from immediate consideration, and prevent its being included in a subsequent proceeding for at least one year.

If the Board of Supervisors, after the public hearing, determines that a majority protest under Section 53324 of the Government Code was not made at the hearing, the Board of Supervisors may conduct an election by mailed ballot to levy a special tax.

Questions should be directed to the undersigned, telephone (530) 621-5390.

Dated: _____, 2019

/s/ Jim Mitrisin
Clerk of the Board of Supervisors