

RESOLUTION NO. 24-407

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF FRESNO, CALIFORNIA, DECLARING ITS INTENTION TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 2006-01 (POLICE PROTECTION SERVICES) OF THE COUNTY OF FRESNO, TO AUTHORIZE THE LEVY OF A SPECIAL TAX THEREIN TO FINANCE CERTAIN SERVICES, AND TO INCLUDE SUCH ANNEXATION TERRITORY IN THE DISTRICT FOR PURPOSES OF THE APPROPRIATIONS LIMIT OF THE DISTRICT.

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

WHEREAS, section 53313(a) of the Act provides that police protection services are among the services that may be provided and financed by a community facilities district pursuant to the Act; and

WHEREAS, on March 28, 2006, this Board duly adopted its Resolution No. R-06-196 (the "Resolution of Intention to Form the District"), a Resolution of the Board of Supervisors of the County of Fresno, California, Declaring its Intention to Establish Community Facilities District No. 2006-01 (Police Protection Services) of the County of Fresno (the "District") and to Authorize the Levy of a Special Tax therein to Finance Certain Services pursuant to the Act; and

WHEREAS, on May 2, 2006, this Board duly adopted its Resolution No. R-06-293 (the "Resolution of Formation") a Resolution of the Board of Supervisors of the County of Fresno of Formation, Establishing Community Facilities District No. 2006-01 (Police Protection Services) of the County of Fresno, Authorizing the Levy of a Special Tax Within the District, Approving an Initial Appropriations Limit of the District, and Calling a Special Election for the Purpose of Submitting the Levy of the Special Tax, and the Establishment of an Initial Appropriations Limit, to a Vote of the Qualified Electors Within the District; and

WHEREAS, pursuant to the provisions of the Resolution of Formation and the Act, this Board, following a publicly-noticed protest hearing in which there was no Majority Protest (as that term is defined in the Resolution of Formation), and all protests were overruled, duly ordered the establishment and formation of the District, and a special election for the Special Tax Levy and an Initial Appropriations Limit of the District (as those terms are defined in the Resolution of Formation); and

WHEREAS, on May 2, 2006, this Board duly submitted the questions of the levy of the Special Tax and the establishment of an Initial Appropriations Limit of the District to the qualified electors of the District, as required by the provisions of Resolution of Formation and the Act; and

WHEREAS, pursuant to the Resolution of Formation, the Clerk of the Board, at the direction of this Board, on May 2, 2006, duly held the special election of the qualified electors of the District, as a landowner election, where 100 percent of the

qualified electors of the District voted in favor of the combined proposition of the Special Tax Levy and Establishment of an Initial Appropriation Limit of the District; and

WHEREAS, on May 2, 2006, this Board duly adopted its Resolution No. R-06-294 (the "Resolution Declaring Election Results") a Resolution Declaring Results of Special Landowner Election for Community Facilities District No. 2006-01 (Police Protection Services) of the County of Fresno, and Directing the Recordation of the Notice of Special Tax Lien; and

WHEREAS, the provisions of the Resolution of Intention to Form the District, the Resolution of Formation, and Resolution Declaring Election Results (collectively, the "District Formation Resolutions") are incorporated as if fully set forth in this Resolution; and

WHEREAS, copies of the District Formation Resolutions are on file with the Clerk of the Board, and are available for public inspection during the normal office hours of the Clerk of the Board; and

WHEREAS, in light of this Board's actions, findings, approvals and directives in connection with the District Formation Resolutions, the District was duly established, the Special Tax Levy and Initial Appropriations Limit of the District were duly approved, and the notice of the Special Tax lien for the District was duly recorded in the office of the County Recorder; and

WHEREAS, the previously established and formed District continues to be established; and

WHEREAS, the District continues to exist and function in accordance with the provisions of the Act; and

WHEREAS, the Act authorizes this Board to annex territory to the District as provided in Article 3.5 of the Act for the purpose of financing the County's provision of services authorized under the Act through a special tax levy imposed upon all nonexempt real property located therein; and

WHEREAS, section 53339 of the Act provides that the territory to be annexed to the District need not be contiguous to territory currently included in the District; and

WHEREAS, this Board has previously duly conducted and completed proceedings, including a landowner special election, for the annexation of territory to the District for the purpose of financing the County's provision of Services (defined herein) through a special tax levy imposed upon all nonexempt real property located therein, the Special Tax Levy for such annexation territory and inclusion of such annexation territory in the District for the purpose of the Appropriations Limit of the District (defined herein) were duly approved, and the amendment to the notice of the special tax lien for the District regarding such annexation territory was duly recorded in the office of the County Recorder; and

WHEREAS, this Board has approved and authorized on behalf of the County the execution of the Agreement entered into by and between the County and the following landowners ("Landowners") for certain territory in the unincorporated areas of the County

(the territory of the Landowner's land is a "Project Territory"), generally described as follows (and shown and described more particularly in Exhibit "A" to this Resolution, titled "Annexation Map No. 11A of Community Facilities district No. 2006-01 (Police Protection Services, County of Fresno, State of California)":

1. Family Farms, LLC, a California Limited Liability Company, for Tract Map No. 6382 located in the unincorporated area of the County; and
2. Bryant A. Dunkle and Carolyn G. Dunkle, for Assessor Parcel No. 118-340-75 located in the unincorporated area of the County,

WHEREAS, the Agreement is on file with the Clerk of the Board at the time that this Board considered and adopted this Resolution, and the Agreement have been executed by the Landowners, and the Agreement are available for public inspection during the normal office hours of the Clerk of the Board; and

WHEREAS, under the Agreement, the Landowners, as the sole owner of all of the real property in its Project Territory, has petitioned and requested this Board to institute proceedings to annex to the District all of the Project Territory described in its Agreement in order to provide for the ongoing financing for the continual provision of certain police protection services, as further described herein, within the Project Territory; and

WHEREAS, such police protection services shall be provided for new residential development that requires such additional police protection services in the proposed Annexation Territory, defined below; and

WHEREAS, under the Agreement, each Landowner represents and warrants to the County that it owns 100 percent of all of its land within its Project Territory, which, collectively, will constitute all of the territory of land proposed to be annexed to the District (collectively, the "Annexation Territory"); and

WHEREAS, under the Agreement, the Landowners represents, covenants, and warrants to County and agree it is the sole owner of the entire fee interest of all of the real property within its Project Territory, including all rights, title and interest therein, and all land and improvements thereon and therein located within its Project Territory (referred to in the Agreement as the "Developer's Real Property"), and that there always have been, always are, and always will be less than 12 registered voters residing in its Project Territory from 90 days before the Landowner's execution of the Agreement, and continuing thereafter without interruption through and until the conclusion of the proceedings for the annexation of its Project Territory to the District, and the imposition of the Special Tax Lien upon all nonexempt real property located in its Project Territory, in order to permit the County to proceed with and successfully complete the landowner voter election procedures for the proposed annexation, as authorized under section 53326 of the Act, and the recordation of the amendment to the notice of the Special Tax Lien, as authorized under section 53339.8 of the Act; and

WHEREAS, the County has confirmed that each Landowner is the sole owner of all of the land in its Project Territory proposed for annexation to the District; and

WHEREAS, this Board having received such petition and Agreement from the Landowners now desires to institute proceedings for and to proceed with the proposed

annexation of the Annexation Territory to the District to finance the costs of police protection services to meet the demands of new development in the Project Territory covered by such petition.

NOW THEREFORE, BE IT RESOLVED, ORDERED AND FOUND by this Board as follows:

1. Recitals. This Board finds that all of the foregoing recitals are true and correct.

2. Petition. This Board finds that the Landowners, own 100 percent of the proposed Annexation Territory, and that the petition in the Agreement is signed by the requisite number of owners of land proposed to be annexed to the proposed District (i.e., owners of land proposed to be annexed to the District, as required by section 53339.2 of the Act, and to the extent applicable, owners of not less than ten percent of the area of land proposed to be annexed to the District, as provided by sections 53318(c) and 53319(d) of the Act), and hereby declares that such findings are final and conclusive.

3. Authority. This Board proposes to conduct proceedings to annex the proposed Annexation Territory to the District pursuant to the Act. These annexation proceedings are authorized by the Act, and this Board is the legislative body of the District that is authorized by the Act to conduct these annexation proceedings. This Resolution is being duly adopted pursuant to sections 53339.2 and 53339.3 of the Act.

4. Name of the District and designation of proposed Annexation Territory. The name of the District is Community Facilities District No. 2006-01 (Police Protection Services) of the County of Fresno. All references in this Resolution to the "District" mean the existing District, including all territory previously annexed to the District. The territory included in the District generally is described in General Description of Territory of Community Facilities District No. 2006-01 (Police Protection Services) of the County of Fresno, Exhibit "C" to this Resolution, which is attached hereto and incorporated herein by this reference.

The detailed description and boundary map of the territory of the original District is more fully described in the District Formation Resolutions. The detailed description and boundary map of the territory annexed to the original District is more fully described in the applicable resolutions of this Board relative to each annexation, all of which are on file with the Clerk of the Board.

The designation of the proposed Annexation Territory is "Annexation Territory No. 11A of Community Facilities District No. 2006-01 (Police Protection Services), County of Fresno."

5. Intention to Annex. This Board hereby determines that the public convenience and necessity require that the proposed Annexation Territory be added to the District in order to pay for the required and authorized new Services generated from new development within the proposed Annexation Territory, and this Board hereby declares its intention to annex the proposed Annexation Territory to the District.

6. Boundaries described. The exterior boundaries of the territory proposed for annexation to the District are as shown and described on the map and description of the proposed Annexation Territory on file with the Clerk of the Board (and

as described in Exhibit "A" to this Resolution, titled "Annexation Map No. 11A of Community Facilities District No. 2006-01 (Police Protection Services), County of Fresno, State of California," which is attached hereto and incorporated herein by this reference, the "Boundary Map," and which is available for public inspection during the normal office hours of the Clerk of the Board), which exterior boundaries of the Boundary Map are hereby preliminarily approved and to which Boundary Map reference is hereby made for further particulars. Such territory described in the Boundary Map includes the entirety of any parcel subject to taxation by the District upon annexation, and therefore a portion of such territory is outside of areas of tracts or subdivisions referred to herein. The Clerk of the Board is hereby directed to do the following pursuant to California Streets and Highway Code section 3111:

- A. On the original and on at least one copy of the Boundary Map, the Clerk of the Board shall endorse his or her certificate evidencing the date and adoption by this Board of this Resolution;
- B. File the original of the Boundary Map in his or her Office; and
- C. File, or cause to be filed, a copy of the Boundary Map of the proposed Annexation Territory in the Office of the Fresno County Recorder within 15 days of the date of this Board's adoption of this Resolution, but in any event at least 15 days prior to the public hearing by this Board specified below.

Notwithstanding anything stated to the contrary in this Resolution, prior to the Clerk of the Board filing the copy of the Boundary Map of the proposed Annexation Territory in the Office of the Fresno County Recorder, as provided in this section 6, above, the Clerk of the Board, or his or her designee, shall be authorized, upon the approval of County Counsel, or his or her designee, to make such minor changes, corrections or clarifications (each, a "Clarification," and collectively, "Clarifications") to the Boundary Map in order to further carry out the intent of this Resolution, or to otherwise conform such Boundary Map to the requirements of the law, except that such Clarifications shall not include changing the exterior boundaries of the Boundary Map. Any Clarifications made by the Clerk or his or her designee, and approved by County Counsel or his or her designee, pursuant to this paragraph (i) will be noted in the records of the Clerk of the Board, and (ii) are hereby deemed approved by this Board as if made by this Board.

7. Services. The type of services proposed to be financed by the District in the proposed Annexation Territory and pursuant to the Act shall consist of the following services (collectively, the "Services"):

The County Sheriff's Office provision of police protection services, which includes County sworn officers providing police protection services, and all related facilities, equipment, vehicles, and supplies for all such services. Individual sworn officers providing such police protection services, and related facilities, equipment, vehicles, and supplies for all such services, need not be specifically dedicated to the provision of such services within the territory of the proposed District. The staffing of such sworn officers may be calculated and accounted for on the basis of full-time equivalency of a sworn officer or officers.

Any or all of the Services may be of the same type of police protection services provided by the County within the District.

8. Increased demands. This Board hereby determines that the Services are necessary to meet increased demands for such Services placed upon local agencies, including the County, as a result of new residential development occurring within the proposed Annexation Territory. This Board hereby further finds that the Services will be additional services to currently provided law enforcement services, since the Services are to be provided for new residential development in the proposed Annexation Territory, and, therefore, such Services will not supplant any services already available within the proposed Annexation Territory when the proposed Annexation Territory will be annexed to the District.

9. The plan for sharing Services. Subject to section 7, above, and section 10, below, (i) the County, through the County Sheriff, plans to share the provision of Services within the District and the proposed Annexation Territory so that the Services will be provided, to the extent reasonably possible, in common within the District and the proposed Annexation Territory, and (ii) the County, through the County Sheriff, reserves the absolute right, in the County Sheriff's discretion, to cause the provision of Services within the District, including the proposed Annexation Territory, in such manner, places and times as the County Sheriff shall deem appropriate under the circumstances.

10. Special Tax. Commencing County fiscal year 2024-25, except where funds are otherwise available to the District (including the proposed Annexation Territory) to pay for the Services, a special tax upon Residential Property and upon Multi-Family Property, (as those terms are defined in Exhibit "B," below) (collectively, the "Special Tax") sufficient to pay the costs and expenses of such Services (including the cost and expenses of annually administering the District's (including the proposed Annexation Territory's) provision of such Services, and annual escalation factor for increased costs and expenses of such Services and administrative costs and expenses, as further provided in this Resolution), secured by a recordation of a continuing lien against all non-exempt real property in the proposed Annexation Territory, will be annually levied within the territory of the proposed Annexation Territory, and 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; except that the CFD Administrator (as defined in Exhibit "B, below) may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if necessary to meet the financial obligations of the District (including the proposed Annexation Territory) or as otherwise determined appropriate by the CFD Administrator. The proposed rate (subject to the annual escalation factor) and method of apportionment of the Special Tax among the parcels of real property located within the territory of the proposed Annexation Territory in sufficient detail to allow each landowner, or resident, within the proposed Annexation Territory to estimate the maximum amount that he or she shall be required to pay annually, are described in the Special Tax Rate and Method of Apportionment, Exhibit "B," which is attached hereto and incorporated herein by this reference.

The Special Tax proposed to pay Services to be provided within the proposed Annexation Territory is equal to the special tax levied to pay for the same type of police protection services provided in the District.

There will not be any alteration in the special tax rate (which includes an annual escalation factor for increased costs and expenses of police protection services and administrative costs and expenses) levied within the District as a result of the proposed annexation of the Annexation Territory to the District.

Notwithstanding anything stated to the contrary in this Resolution, this Board acknowledges that the Special Tax provides only partial funding for the police protection services to be provided within the District, including the proposed Annexation Territory.

11. Exempt property. All of the real property in the proposed Annexation Territory, unless exempted by law or by the provisions of the Special Tax Rate and Method of Apportionment, shall be taxed for the purposes, to the extent and in the manner provided in the Special Tax Rate and Method of Apportionment.

12. Proposed accountability measure. The County shall use the separate District account or accounts into which any Special Tax proceeds will be deposited and used in connection with the Services, and related administrative costs and expenses, to be financed and provided by the District, including the proposed Annexation Territory, consistent with the provisions of this Resolution. So long as the Special Tax proceeds are accounted for and used within the District in accordance with this section 12, the County shall not be required to further account for or use such Special Tax proceeds on the basis of its origin from the proposed Annexation Territory, the District, or any other territory to be annexed to the District.

13. Public Hearing. Tuesday, January 28, 2025, at 9:00 A.M., or as soon as possible thereafter, in the Fresno County Hall of Records, 2281 Tulare Street, 3rd Floor, Fresno, California 93721, shall be, and the same are hereby appointed and fixed as the date, time and place when this Board, as the legislative body for the District, will conduct a public hearing (the "Public Hearing"), pursuant to the Act, including without limitation, sections 53339.5 through 53339.7 of the Act, on the proposed annexation of the Annexation Territory to the District, the rate and method of apportionment of the Special Tax, and all other matters as set forth in this Resolution, and this Board shall consider and finally determine whether the public interest, convenience and necessity require the annexation of the proposed Annexation Territory to the District, the annual levy of the Special Tax within the proposed Annexation Territory, and any other matter set forth in this Resolution.

Based on the representation of the Landowner concerning their respective ownership of their respective Project Territory proposed to be annexed to the District and the number of registered voters who have been, are, and will be residing in the Landowner's Project Territory during the relevant period provided hereinabove (which, collectively was, is, and will be less than 12 registered voters), and other findings of this Board, as provided hereinabove, this Board anticipates that the election for the levy of the Special Tax shall be according to the landowner voting procedures in section 53326 of the Act.

At the date, time and place for the Public Hearing, (i) protests against the proposals described in this Resolution, including, without limitation the annexation of the proposed Annexation Territory to the District, may be made orally or in writing by any interested persons or taxpayer to this Board, and (ii) the testimony of all interested persons for and against any or all of such matters will be heard by this Board. Any protests pertaining to the regularity or sufficiency of the proceedings shall be in writing

and shall clearly set forth the irregularities and defects to which objection is made. All written protests shall be filed with the Clerk of the Board prior to the time fixed for the Public Hearing. This Board may waive any irregularities in the form or content of any written protest and, at the Public Hearing, may correct minor defects in the proceedings. Written protests may be withdrawn in writing at any time before the conclusion of the Public Hearing.

As provided, in relevant part, by section 53339.6 of the Act, if 50 percent or more of the registered voters, or six registered voters, whichever is more, residing within the District, or if the owners of one-half or more of the area of land in the territory included in the District, or if the owners of one-half or more of the area of land in the proposed Annexation Territory, file written protests against the proposed annexation of Annexation Territory to the District, and protests are not withdrawn so as to reduce the protests to less than a majority (in either case, a "Majority Protest"), no further proceedings shall be undertaken for a period of one year from the date of decision of this Board on the issues discussed at the Public Hearing.

14. Notice of Public 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 of general circulation published in the area of the proposed Annexation Territory and of the District, such publication to be pursuant to California Government Code section 6061. The publication shall be completed at least seven days before the date of the Public Hearing specified above. The Clerk of the Board also shall cause notice of such Public Hearing to be given to each landowner within the proposed Annexation Territory by first class mail, postage prepaid, to each such landowner's address as it appears on the last equalized assessment role of the Assessor-Recorder of the County, or as otherwise known to the Clerk of the Board to be correct. The mailing shall be completed at least 15 days before the date of such Public Hearing. Each of the notices, a copy of which is on file with the Clerk of the Board (and available for public inspection during the normal office hours of the Clerk of the Board), shall be substantially in the form specified by section 53339.4 of the Act, with the form summarizing the provisions of this Resolution (including any revisions as may be made and deemed necessary by the Clerk of the Board, and upon the approval of County Counsel or his or her designee) hereby specifically approved.

15. Election and voting procedures. If, following the Public Hearing described in section 13, above, there is no Majority Protest against the proposed annexation of the Annexation Territory to the District, this Board, pursuant to the Act, including without limitation, section 53339.7 of the Act, at a special election, may submit to the qualified electors of the proposed Annexation Territory subject to such levy the questions of (i) the levy of the Special Tax within the proposed Annexation Territory, and (ii) whether the annual appropriations limit of the District, as defined in Article XIII B, section 8(h) of the California Constitution (the "Appropriations Limit"), as provided in section 53325.7 of the Act, should include the proposed Annexation Territory.

The Appropriations Limit previously was established by this Board, upon the vote of the necessary number of qualified electors establishing the District, with the expectation of this Board that the District later would include annexed territories added to the District. Therefore, the question of the Appropriations Limit, above, is provided for in this Resolution.

Pursuant to section 53353.5 of the Act, this Board is authorized to, and will, combine the propositions relating to the levy of the Special Tax and the Appropriations Limit, under the Act, into one ballot proposition.

This Board confirms that the Board previously has specified, and the necessary number of qualified electors of the District have approved, and therefore established the initial amount of the Appropriations Limit of the District to be \$201,000,000. This Board anticipates that, at the time of the special election, the then-current amount of the Appropriations Limit of the District will be \$421,657,269. The question for the Appropriations Limit with regard to the proposed Annexation Territory, above, shall become effective immediately for, and include, the proposed Annexation Territory if approved by the qualified electors voting thereon and shall be adjusted in accordance with applicable provisions of the Act and the California Constitution. This Board finds that, because of the timing of when such special election will be held, the Appropriations Limit of the District for County fiscal year 2025-26 cannot yet be calculated under the Act and the California Constitution, and therefore such then-current amount of such Appropriations Limit of the District shall be referenced herein.

The ballots and proposed voting procedures shall be given by mail to or personal service upon the landowners in the proposed Annexation Territory. The Elections Official (designated by this Board in section 16, below) may provide a sample ballot and proposed voting procedures to the landowners in advance of the election.

The particulars of the voting procedures and canvas of the election shall be further described in this Board's resolution calling a landowner special election, and this Board's resolution declaring the results of the landowner special election.

The vote of the combined propositions, above, will be by the landowners (or their respective authorized representatives acting on their behalf and in their place) who are the owners of record at the close of the Public Hearing of the land in the proposed Annexation Territory that is not exempt from the Special Tax, with such landowners (or respective authorized representatives acting on behalf and in their place) having one vote for each acre or portion of an acre of such land that such landowner owns within the proposed Annexation Territory.

The approval for the levy of the Special Tax shall be deemed to be given if two-thirds of the votes cast by qualified electors upon the proposition of levying the Special Tax in the proposed Annexation Territory are in favor of levying the Special Tax.

After the canvass of returns of the special election, above, if this Board determines that two-thirds of the votes cast by qualified electors upon the proposition of levying the Special Tax in the proposed Annexation Territory are in favor of levying the Special Tax, this Board shall determine that the proposed Annexation Territory is added to and part of the District with full legal effect, and this Board may levy the Special Tax within the Annexation Territory, as specified in this Resolution, and as authorized by section 53339.8 of the Act.

16. Elections Official. This Board hereby designates the Clerk of the Board, or his or her designee, as the Elections Official under the Act, to conduct the special election, to provide all ballots, and to receive all ballots until the close of the special election.

17. Officers authorized to take further action. Each of the following County officers is hereby authorized to take any and all other necessary or appropriate actions, and to provide and execute such documents, instruments and certificates, either individually or collectively, in order to carry out the fullest intent of this Resolution and subsequent proceedings of this Board for the annexation of the proposed Annexation Territory to the District, the levy of the Special Tax, the application of the Appropriations Limit to the proposed Annexation Territory, and the conduct of the election of the levy of the Special Tax and the application of the Appropriations Limit to the proposed Annexation Territory referred to herein: the County Administrative Officer or his or her designee; the Director of the Department of Public Works and Planning or his or her designee, the County Auditor-Controller/Treasurer-Tax Collector or his or her designee, the County Counsel or his or her designee, the County Sheriff or his or her designee, the Clerk of the Board or his or her designee, and such other County officers or their respective designees who shall be required to assist them.

18. Compliance with law. This Board hereby finds and determines that it took all of the foregoing actions, and made all of the foregoing findings, in full compliance with the law, including, without limitation, the Act and any other statute referred to herein. All findings of this Board pursuant to this Resolution are and shall be final and conclusive.

19. Effective Date. This Resolution shall take effect upon its adoption.

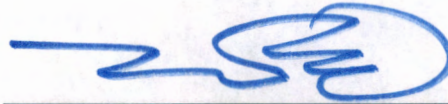
THE FOREGOING RESOLUTION was passed and adopted by the following vote of the Board of Supervisors of the County of Fresno this 17th day of December, 2024, to wit:

AYES: Supervisors Brandau, Magsig, Mendes, Pacheco, Quintero

NOES: None


ABSENT: None

ABSTAINED: None



Nathan Magsig, Chairman of the Board of Supervisors of the County of Fresno

ATTEST:
Bernice E. Seidel
Clerk of the Board of Supervisors
County of Fresno, State of California

By 
Deputy

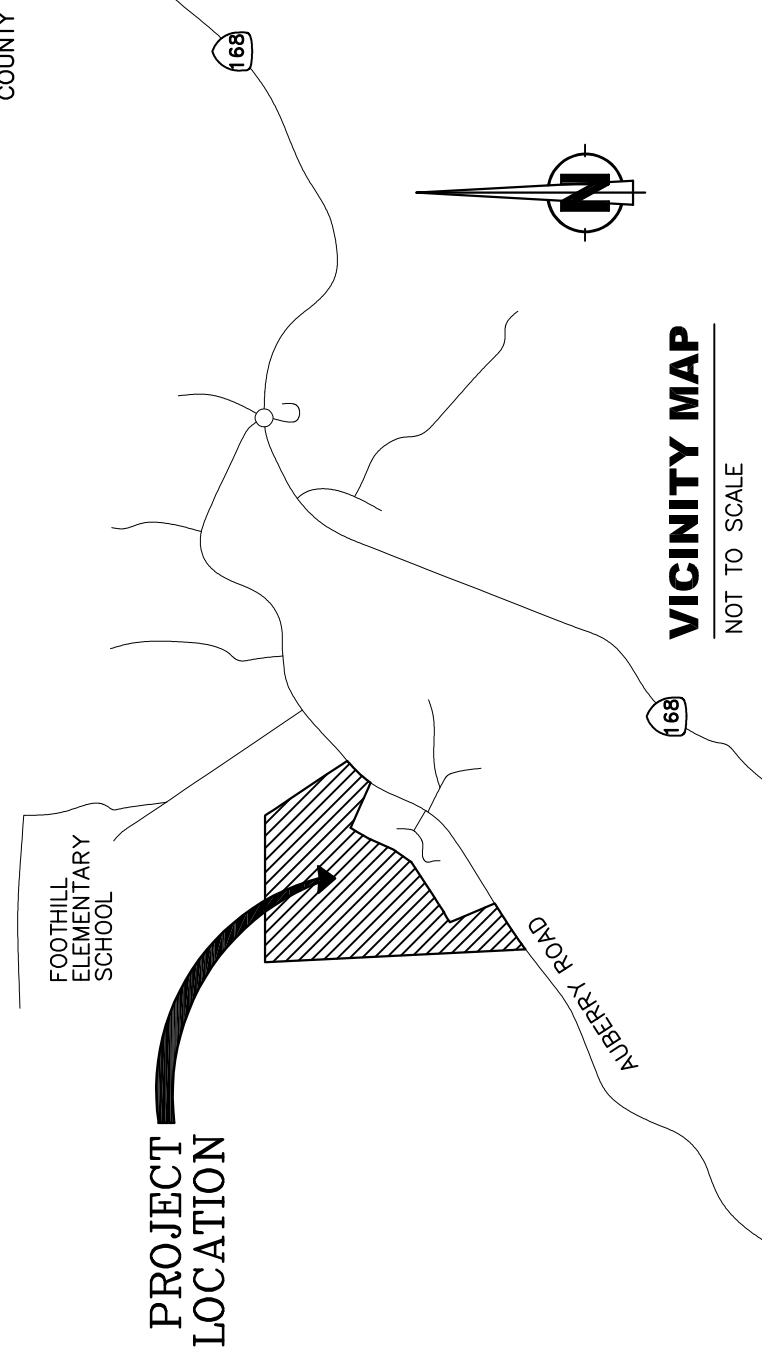
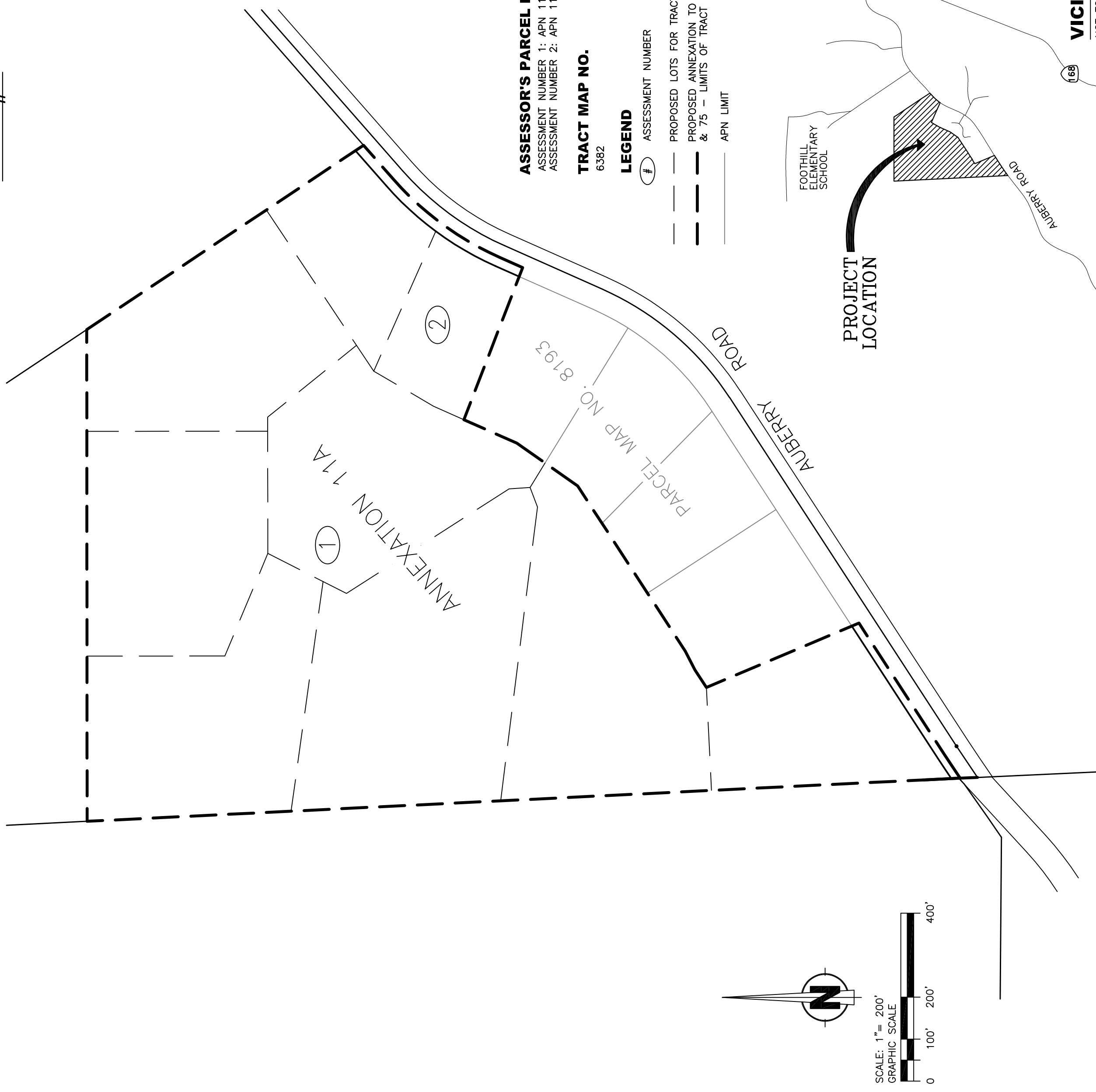
AGENDA # 80
RESOLUTION # 24-407

ANNEXATION MAP NO. 11A OF COMMUNITY FACILITIES DISTRICT NO. 2006-01
(POLICE PROTECTION SERVICES), COUNTY OF FRESNO, STATE OF CALIFORNIA

EXHIBIT "A"

IN THE COUNTY OF FRESNO, THE STATE OF CALIFORNIA

SITE #1



I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING BOUNDARIES OF ANNEXATION NO. 11A OF COMMUNITY FACILITIES DISTRICT NO. 2006-01 (POLICE PROTECTION SERVICES), COUNTY OF FRESNO, STATE OF CALIFORNIA WAS APPROVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF FRESNO AT A REGULAR MEETING THEREOF HELD ON THE _____ DAY OF _____, 20____ BY ITS RESOLUTION NO. _____

FILED IN THE OFFICE OF THE CLERK TO THE BOARD OF SUPERVISORS THIS _____ DAY OF _____, 20____.

CLERK TO THE BOARD OF SUPERVISORS
 OF THE COUNTY OF FRESNO

FILE THIS _____ DAY OF _____, 20____ AT THE HOUR OF _____ O'CLOCK _____ M. IN BOOK _____ AT PAGE(S) _____

MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AND AS INSTRUMENT NO. _____ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF FRESNO, STATE OF CALIFORNIA.

PAUL DICTOS, CPA
 COUNTY ASSESSOR-RECORDER
 OF THE COUNTY OF FRESNO

BY: _____ DEPUTY RECORDER _____ FRESNO COUNTY RECORDER

ASSESSOR'S PARCEL NUMBER:
 ASSESSMENT NUMBER 1: APN 118-340-69
 ASSESSMENT NUMBER 2: APN 118-340-75

TRACT MAP NO.
 6382

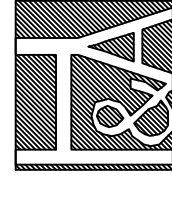
LEGEND
 (#) ASSESSMENT NUMBER

- PROPOSED LOTS FOR TRACT 6382
- PROPOSED ANNEXATION TO CFD APN: 118-340-69 & 75 - LIMITS OF TRACT 6382
- APN LIMIT

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

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

THE BOARD OF SUPERVISORS OF THE COUNTY OF FRESNO APPROVED THE ORIGINAL BOUNDARY MAP OF THE DISTRICT, ENLARGED MAP OF PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2006-01 (POLICE PROTECTION SERVICES), COUNTY OF FRESNO, STATE OF CALIFORNIA, WHICH WAS FILED PURSUANT TO SECTION 3111 OF THE CALIFORNIA GOVERNMENT CODE, AND THE STREETS AND HIGHWAYS, CHANGES, REVISIONS, AND AMENDMENTS TO THE MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF FRESNO, STATE OF CALIFORNIA, AS INSTRUMENT NO. 20060068943.



Harbour & Associates
 Civil Engineers
 389 Clovis Avenue, Suite 300 • Clovis, California 93612
 (559) 325-7676 • Fax (559) 325-7689

EXHIBIT "A"
Legal Description

For APN/Parcel ID(s): 118-340-69 and 118-340-75

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE UNINCORPORATED AREA IN COUNTY OF FRESNO, STATE OF CALIFORNIA AND IS DESCRIBED AS FOLLOWS:

PARCEL 1: APN 118-340-69

PARCEL A AS SHOWN ON THE CERTIFICATE OF COMPLIANCE PLA NO. 19-10(a), RECORDED JANUARY 10, 2020 AS INSTRUMENT NO. 2020-0003200 OF OFFICIAL RECORDS.

ALL THAT PORTION OF SECTION 25, TOWNSHIP 10 SOUTH, RANGE 22 EAST, MOUNT DIABLO BASE AND MERIDIAN, AS DESCRIBED IN THE DEED RECORDED DECEMBER 12, 2019 AS DOCUMENT NO. 2019-0146220, OFFICIAL RECORDS FRESNO COUNTY.

EXCEPTING THEREFROM:

ALL THAT PORTION DESCRIBED MORE PARTICULARLY AS FOLLOWED:

COMMENCING AT A POINT ON THE NORTHERLY LINE OF AUBERRY ROAD BEING THE WESTERLY TERMINUS OF COURSE NUMBER 21 AS DESCRIBED IN THE DEED FROM THE EARL L. WILSON TESTAMENTARY TRUST TO FRESNO COUNTY RECORDED MAY 7, 1984 AS DOCUMENT NO. 84043737, OFFICIAL RECORDS FRESNO COUNTY; THENCE ALONG COURSE NO. 22 OF SAID DEED SOUTH 62°38'32" WEST, A DISTANCE OF 50.25 FEET TO THE POINT OF BEGINNING; THENCE ALONG COURSE NO. 23 OF SAID DEED SOUTH 56°55'54" WEST, A DISTANCE OF 100.00 FEET; THENCE LEAVING SAID NORTHERLY LINE, NORTH 22°56'03" WEST, A DISTANCE OF 394.15 FEET; THENCE ALONG A LINE PARALLEL WITH AND 388.00 FEET NORTHWESTERLY OF SAID COURSE NO. 23, NORTH 56°55'54" EAST, A DISTANCE OF 50.00 FEET; THENCE SOUTH 30°12'47" EAST A DISTANCE OF 388.48 FEET TO THE POINT OF BEGINNING.

PARCEL 2: APN 118-340-75

ALL THAT PORTION OF SECTION 25, TOWNSHIP 10 SOUTH, RANGE 22 EAST, MOUNT DIABLO BASE AND MERIDIAN, ACCORDING TO THE OFFICIAL PLAT THEREOF, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE NORTHERLY LINE OF AUBERRY ROAD BEING THE WESTERLY TERMINUS OF COURSE NUMBER 21 AS DESCRIBED IN THE DEED FROM THE EARL L. WILSON TESTAMENTARY TRUST TO FRESNO COUNTY RECORDED MAY 7, 1984 AS DOCUMENT NO. 84043737, OFFICIAL RECORDS FRESNO COUNTY;

THENCE ALONG COURSE NO. 22 OF SAID DEED SOUTH 62°38'32" WEST, A DISTANCE OF 50.25 FEET;

THENCE ALONG COURSE NO. 23 OF SAID DEED SOUTH 56°55'54" WEST, A DISTANCE OF 100.00 FEET;

THENCE LEAVING SAID NORTHERLY LINE, NORTH 22°56'03" WEST, A DISTANCE OF 394.15 FEET;

THENCE ALONG A LINE PARALLEL WITH AND 388.00 FEET NORTHWESTERLY OF SAID COURSE NO. 23, NORTH 56°55'54" EAST, A DISTANCE OF 50.00 FEET;

THENCE ALONG A LINE PARALLEL WITH AND 388.00 FEET NORTHWESTERLY OF SAID COURSE NO. 22, NORTH 62°38'32" EAST, A DISTANCE OF 50.25 FEET;

THENCE ALONG A LINE PARALLEL WITH AND 388.00 FEET NORTHWESTERLY OF COURSE NO. 21 OF SAID DEED NORTH 56°55'54" EAST, A DISTANCE OF 469.73 FEET;

THENCE ALONG A LINE PARALLEL WITH AND 388.00 FEET NORTHWESTERLY OF COURSE NO. 19 OF SAID DEED, NORTH 35°01'38" EAST, A DISTANCE OF 177.24 FEET;

EXHIBIT "A"
Legal Description

THENCE ALONG A LINE PARALLEL WITH AND 388.00 FEET NORTHWESTERLY OF COURSE NO. 18 OF SAID DEED, NORTH 23° 54' 51" EAST, A DISTANCE OF 217.32 FEET;

THENCE NORTH 30°23'20" EAST, A DISTANCE OF 164.66 FEET;

THENCE SOUTH 66°05'09" EAST, A DISTANCE OF 388.00 FEET TO THE INTERSECTION WITH SAID NORTHERLY LINE OF AUBERRY ROAD BEING A CURVE CONCAVE TO THE SOUTHEAST HAVING A RADIUS OF 730.00 FEET THE CENTER OF SAID CURVE BEARS SOUTH 53°08'09" EAST; THENCE SOUTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 12° 57" 02", AN ARC LENGTH OF 165.00 FEET;

THENCE CONTINUING ALONG SAID NORTHERLY LINE OF AUBERRY ROAD THE FOLLOWING (4) FOUR COURSES:

- 1) ALONG COURSE NO. 18 OF SAID DEED SOUTH 23°54'51" WEST, A DISTANCE OF 255.07 FEET;
- 2) THENCE ALONG COURSE NO. 19 OF SAID DEED SOUTH 35°01'38" WEST, A DISTANCE OF 258.34 FEET TO THE BEGINNING OF A NON-TANGENT CURVE, CONCAVE TO THE NORTHWEST, HAVING A RADIUS 670.00 FEET, THE CENTER OF WHICH BEARS NORTH 43°51'17" WEST;
- 3) THENCE ALONG COURSE NO. 20 OF SAID DEED SOUTHWESTERLY ALONG SAID NON TANGENT CURVE THROUGH A CENTRAL ANGLE OF 10°47'08", AN ARC DISTANCE OF 126.12 FEET;
- 4) THENCE ALONG COURSE NO. 21 OF SAID DEED SOUTH 56°55'54" WEST, A DISTANCE OF 468.23 FEET TO THE POINT OF BEGINNING.

PURSUANT TO CERTIFICATE OF COMPLIANCE PLA 19-10(B) RECORDED JANUARY 10, 2020, INSTRUMENT NO. 2020-0003201, OFFICIAL RECORDS.

EXCEPTING THEREFROM PARCELS 1, 2, 3 AND 4 OF PARCEL MAP NO. 8193, IN THE UNINCORPORATED AREA, COUNTY OF FRESNO, STATE OF CALIFORNIA, AS PER PLAT RECORDED IN BOOK 76, PAGES 5 THRU 7 OF PARCEL MAPS, RECORDS OF SAID COUNTY.

EXHIBIT B

COMMUNITY FACILITIES DISTRICT NO. 2006-01

(POLICE PROTECTION SERVICES) OF THE COUNTY OF FRESNO

SPECIAL TAX RATE AND METHOD OF APPORTIONMENT

(Commencing as of Fiscal Year 2024-25)

A Special Tax of Community Facilities District No. 2006-01 (Police Protection Services) of the County of Fresno ("CFD") shall be levied on all Assessor's Parcels in the CFD and collected each Fiscal Year commencing in the Base Year in an amount determined by the County through the application of the rate and method of apportionment of the Special Tax set forth below. All of the real property in the CFD, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

This Special Tax Rate and Method of Apportionment uses the Special Tax Rate and Method of Apportionment for the original CFD. Any differences between the text of this Special Tax Rate and Method of Apportionment, and the text of the Special Tax Rate and Method of Apportionment for the original CFD, are updated provisions herein (*e.g.*, definition of Base Year, and the Maximum Special Tax Rates Per Unit commencing as of the Base Year (which are subject to increases in subsequent Fiscal Years, as provided herein)) that would conform this Special Tax Rate and Method of Apportionment to the Special Tax Rate and Method of Apportionment for the original CFD.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended from time to time following the establishment of the CFD, being Chapter 2.5, Part 1, Division 2 of Title 5 of the Government Code of the State.

"Administrative Expenses" means all actual and/or estimated costs and expenses directly incurred by the County as administrator of the CFD to determine, levy and collect the Special Taxes, including, but not limited to, the portion of salaries, wages and benefits of County officers and employees related to the determination, levy and collection of the Special Taxes, and all fees and

expenses of consultants, agents, third-party administrator(s) designated by the CFD Administrator, and legal counsel, related to the determination, levy and collection of the Special Taxes, and all costs and expenses of collecting installments of the Special Taxes upon the general tax rolls or by any other manner of collections as set forth in Section F, below, and preparing required reports, and conducting audits, if deemed necessary by the County; and any other costs and expenses directly incurred, which are required to administer the CFD as determined by the County. On each July 1 following the Base Year, all of the foregoing costs and expenses automatically shall be increased for each Fiscal Year in accordance with the Annual Escalation Factor, provided however, on each July 1 for each third subsequent Fiscal Year, commencing with Fiscal Year 2018-19, the Annual Escalation Factor shall be reduced by an Escalation Factor Adjustment, if any. Notwithstanding anything contained in this definition of Administrative Expenses, the amount of Administrative Expenses in any Fiscal Year that may be included in the Special Tax Requirement for that Fiscal Year shall not exceed ten percent (10%) of the Special Tax Requirement for that Fiscal Year.

"Annual Escalation Factor" means the sum: of (i) the annual increase in the Consumer Price Index ("CPI") for Urban Wage Earners and Clerical Workers in the San Francisco-Oakland-San Jose Consolidated Metropolitan Statistical Area as reflected in the then-current April update; and (ii) three percent (3%) of the then-current Police Protection Services Costs. The annual CPI used shall be as determined by the United States Department of Labor, Bureau of Labor Statistics, and may be obtained through the California Division of Labor Statistics and Research (<http://www.dir.ca.gov/oprl/CAPriceIndex.htm>, as of June 19, 2024). If the foregoing index is not available, the County Board shall select, and thereby shall be authorized to use, a comparable index.

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

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

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

"CFD Administrator" means an official of the County, or his or her designee (including, but not limited to, County officer(s), employee(s), and third-party administrator(s)), responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"CFD" means Community Facilities District No. 2006-01 (Police Protection Services) of the County of Fresno.

"County" means the County of Fresno, California.

"County Board" means the Board of Supervisors of the County, acting as the legislative body of the CFD.

"Developed Property" means all Taxable Property within the boundaries of the CFD for which a permit for occupancy of a residential unit has been issued (i) anytime on or prior to January 1, 2024 for the Base Year, and (ii) anytime after January 1st and prior to May 1st (e.g., for the Base Year, this would be January 1, 2024 and May 1, 2024) preceding each Fiscal Year in which the Special Tax is being levied. Once a Taxable Property has been designated as Developed Property, it shall retain such status permanently (provided however, if the Land Use Class(es) for any Developed Property subsequently changes, the Land Use Class(es) for such Developed Property automatically shall change accordingly pursuant to the rate and method of apportionment of the Special Tax, as provided herein), and shall be subject to the Special Tax each Fiscal Year as provided herein, unless such Taxable Property subsequently shall become and retain such status as Tax-Exempt Property. There shall not be any proration or reduction of the Special Tax levy for any Taxable Property, or refund of the Special Tax for any Taxable Property, for any Fiscal Year in which any such Taxable Property becomes Tax-Exempt Property.

"Escalation Factor Adjustment" means the calculation based on the following formula: (1) calculate the annual increases of all of the applicable costs and expenses for each of the prior two Fiscal Years plus the reasonably estimated increase of the applicable costs and expenses for the then-current Fiscal Year; (2) calculate the percentage of each of such increases of all of the applicable costs and expenses in each of such Fiscal Years over each of the prior Fiscal Years (collectively, the "Cumulative Increase"); (3) calculate the sum of the Annual Escalation Factors for the prior two Fiscal Years plus the Annual Escalation Factor for the then-current Fiscal Year (collectively, the "Cumulative Annual Escalation Factor"); (3) if the Cumulative Increase is less than Cumulative Annual Escalation Factor, then the difference thereof shall be the amount of the Escalation Factor Adjustment; (4) if the Cumulative Increase is equal to or greater than the Cumulative Annual Escalation Factor, then the amount of the Escalation Factor Adjustment shall be zero.

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

"Land Use Class" means any of the classes listed in Table 1 of Section C, below.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C, below, that may be levied in the CFD in any Fiscal Year on any Assessor's Parcel.

"Multi-Family Property" means all Assessor's Parcels of Developed Property within the boundaries of the CFD for which a building permit has been issued for purposes of constructing a residential structure consisting of two or more residential units that share common walls, including, but not limited to, duplexes, triplexes, townhomes, condominiums, and apartment units.

"Non-Residential Property" means all Assessor's Parcels of Developed Property within the boundaries of the CFD for which a building permit has been issued for a non-residential use and does not contain any residential units as defined under Residential Property or Multi-Family Property.

"Property Owner Association Property" means any property within the boundaries of the CFD that is owned by, or irrevocably dedicated as indicated in an instrument recorded with the County Recorder to, a property owner association, including any master or sub-association.

"Proportionately" means in a manner such that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels within each Land Use Class.

"Public Property" means any property within the boundaries of the CFD that is, at the time of the establishment of the CFD, and as determined by the CFD Administrator, expected to be used for rights-of-way, parks, schools or any other public purpose and is owned by or irrevocably offered for dedication to the federal government, the State, the County or any other public agency, provided however, that any property leased (or property in which there is a grant of a possessory interest) by a public agency to a private entity or person and subject to taxation under section 53340.1 of the Act, and any property described in section 53317.3 or 53317.5 of the Act, shall not be considered Public Property but shall be classified and taxed in accordance with its use. Once an Assessor's Parcel has been designated as Public Property, it shall retain such status permanently, unless such Public Property subsequently shall become Taxable Property.

"Police Protection Services Costs" means the actual and/or estimated costs and expenses of the County Sheriff's Office to provide police protection services within the CFD, including, but not limited to, (i) all salaries, wages and benefits of all County sworn officers providing police protection services within the CFD, (ii) all related equipment, vehicles, and supplies for all such services, and (iii) all County overhead costs associated with providing or paying for all such services (and all such related costs and expenses) within the CFD. The Special Tax provides only partial funding for Police Protection Services Costs within the CFD. On each July 1 following the Base Year, all of the foregoing costs and expenses automatically shall be increased for each Fiscal Year in accordance with the Annual Escalation Factor, provided however, on each July 1 for each third subsequent Fiscal Year, commencing with Fiscal Year 2018-19, the Annual Escalation Factor shall be reduced by an Escalation Factor Adjustment, if any.

"Residential Property" means all Assessor's Parcels of Developed Property within the boundaries of the CFD for which a building permit has been issued for purposes of constructing one residential unit.

"Special Tax" means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property within the boundaries of the CFD to

fund the Special Tax Requirement and shall include Special Taxes levied or to be levied under Sections C and D, below.

"Special Tax Requirement" means that amount required in any Fiscal Year for the CFD to: (a) (i) pay for Police Protection Services Costs; and (ii) pay reasonable Administrative Expenses; less (b) a credit for funds available, if any, to reduce the annual Special Tax levy, as determined by the CFD Administrator.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of the CFD that are not exempt from the Special Tax pursuant to law or as defined below.

"Tax-Exempt Property" means an Assessor's Parcel within the boundaries of the CFD not subject to the Special Tax. Tax-Exempt Property only includes: (i) Public Property, (ii) Non-Residential Property, and (iii) Property Owner Association Property.

"Undeveloped Unit" means a building or structure for which a building permit has been issued, and either (i) such building or structure has a value of less than 50% of the value of either (x) the existing residential unit on Residential Property, or (y) the lowest valued existing unit (as calculated as a proportionate percentage of the total building value) on Multi-Family Property, (ii) such building or structure consists of less than 500 square feet, or (iii) notwithstanding the definitions of Multi-Family Property and Residential Property, such building permit has been issued for the reconstruction of a residential unit as a result of extraordinary damage or destruction to such residential unit, such as fire, flood or earthquake, and either (x) there has not yet been issued by the appropriate building official a permit for occupancy of such residential unit by May 1st preceding the applicable Fiscal Year in which the Special Tax is being levied, or (y) the appropriate building official has not determined that such residential unit has been occupied by a person as his or her dwelling as of May 1st preceding the applicable Fiscal Year in which the Special Tax is being levied. Any determination of the nature or status of such buildings, structures, or residential units, or their values, sizes, and uses shall be made by the CFD Administrator or his or her designee.

"Unit" means any residence in which a person or persons may live and is not considered to be for commercial or industrial use.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year using the definitions above, all Taxable Property within the boundaries of the CFD shall be classified as Developed Property. Developed Property shall be further assigned to a Land Use Class as specified in Table 1 of Section C, below, and shall be subject to Special Taxes pursuant to Sections C and D below.

C. MAXIMUM SPECIAL TAX RATES

1. Developed Property

TABLE 1

**Maximum Special Tax Rates for Developed Property
(Commencing as of the Base Year,
and subject to increases in subsequent Fiscal Years,
as provided herein)**

**Community Facilities District No. 2006-01
(Police Protection Services)
Of the County of Fresno**

Land Use Class	Description	Maximum Special Tax Rate Per Unit
1	Residential Property	\$884.77 per Unit
2	Multi-Family Property	\$665.55 per Unit

On each July 1 following the Base Year, the Maximum Special Tax Rates automatically shall be increased for each Fiscal Year in accordance with the Annual Escalation Factor, provided however, on each July 1 for each third subsequent Fiscal Year, commencing with Fiscal Year 2018-19, the Annual Escalation Factor shall be reduced by an Escalation Factor Adjustment, if any.

2. Multiple Land Use Classes

In some instances, an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Tax levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax levies that can be imposed on all Land Use Classes located on that Assessor's Parcel.

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3. Undeveloped Units and Tax-Exempt Property

No Special Tax shall be levied on Undeveloped Units or Tax-Exempt Property.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with the Base Year, and for each following Fiscal Year, the CFD Administrator shall calculate the Special Tax Requirement based on the Special Tax Rate and Method of Apportionment of the CFD and levy the Special Tax until the amount of the Special Tax levied equals the Special Tax Requirement. The Special Tax shall be levied in the amount of the Special Tax Requirement Each Fiscal Year on each Assessor's Parcel of Developed Property Proportionately, but not more than 100% of the applicable Maximum Special Tax.

E. APPEALS

Any taxpayer who believes that the amount of the Special Tax assigned to his or her lot or parcel is in error may file a written notice with the CFD Administrator appealing the levy of the Special Tax, provided that the taxpayer has fully paid his or her Special Tax for such Parcel on or before the payment date established for such Special Tax. Such notice is required to be filed with the CFD Administrator during the Fiscal Year that the error is believed to have occurred. The notice must specify the Parcel, the amount of the levy of the Special Tax, and reason(s) why the taxpayer claims that the amount of the Special Tax is in error.

The CFD Administrator or his or her designee will then promptly review the appeal and, if necessary, meet with the taxpayer. If the CFD Administrator or his or her designee agrees with the taxpayer that the amount of the Special Tax for such Parcel should be changed, the Special Tax levy for such Parcel shall be corrected accordingly and, if applicable in any case, a refund of such erroneous amount collected shall be granted.

If the CFD Administrator or his or her designee disagrees with the taxpayer, and the taxpayer is dissatisfied with such determination, the taxpayer shall have thirty (30) calendar days, from the date that he or she receives notice of such determination in which to appeal to the County Board by filing a written notice of appeal with the Clerk to the County Board, provided that the taxpayer is current in his or her payment of Special Taxes for such Parcel. The notice of appeal must specify the Parcel, the amount of the levy of the Special Tax, the reason(s) why the taxpayer disagrees with the CFD Administrator's determination, and why the taxpayer claims that the amount of the Special Tax is in error.

The County Board will hear the taxpayer's appeal, and make a determination whether to affirm, modify or reverse the determination of the CFD Administrator

or his or her designee. If the County Board agrees with the taxpayer that the amount of the Special Tax for such Parcel should be changed, the Special Tax levy for such Parcel shall be corrected accordingly and, if applicable in any case, a refund of such erroneous amount collected shall be granted. Any such determination of the County Board shall be provided to the taxpayer and shall be final and conclusive.

Any filing by a taxpayer of any notice of appeal with the CFD Administrator, or any appeal with the Clerk to the County Board shall be deemed to be made when such notice of appeal is delivered to CFD Administrator, or when such appeal is delivered to the Clerk to the County Board.

F. MANNER OF COLLECTION

The Special Tax levied pursuant to section D, above, 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 CFD Administrator may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the CFD or as otherwise determined appropriate by the CFD Administrator.

G. TERM OF SPECIAL TAX

The Special Tax shall be levied in perpetuity or until such time as the County Board terminates the Special Tax.

-END-

EXHIBIT C

GENERAL DESCRIPTION OF TERRITORY OF COMMUNITY FACILITIES DISTRICT NO. 2006-01 (POLICE PROTECTION SERVICES) OF THE COUNTY OF FRESNO

- A. 2006-01 (Timber Ridge Subdivision-Tract No. 5485) in the Shaver Lake Forest Specific Plan area (part of the original District).
- B. 2006-01 (Countryside Estates Subdivision-Tract No. 5504) in the Riverdale Community Plan area (part of the original District).
- C. 2006-01-1A (Indian Rock Subdivision-Tract No. 5050) in the Shaver Lake Forest Specific Plan area.
- D. 2006-01-1A (Quartz Mountain Village Subdivision-Tract No. 5276) in the Bretz Mountain Village Specific Plan area.
- E. 2006-01-1A (Red Hawk Subdivision-Tract No. 5126) in the unincorporated County area east of the Cities of Fresno and Clovis.
- F. 2006-01-1A (Country Meadow Subdivision-Tract No. 5397) in the area of the Riverdale Community.
- G. 2006-01-2A (Wildflower Village VII Subdivision-Tract 5737) in the Wildflower Village Specific Plan Area.
- H. 2006-01-2A (Granite Crest-Tract 4870) in the Millerton Specific Plan Area.
- I. 2006-01-1B (Gold Leaf Ranch-Tract 5401) in the Caruthers Community Area.
- J. 2006-01-3A (Tract 5334) located northwest of Shields and Greenwood Avenues, East of the City of Fresno
- K. 2006-01-7A (Tract 5305) located Southwest of State Hwy 168 and Woody Lane, South of the Town of Shaver Lake.
- L. 2006-01-7A (Tract 5990) located West of State Hwy 168 and Bretz Mill Rd., South of the Town of Shaver Lake.
- M. 2006-01-7A (Tract 5991) located East of State Hwy 168 and Shaver Lake Forest Rd., South of the Town of Shaver Lake.
- N. 2006-01-8A (Chelsea Downs-Tract 5955) a subdivision in the unincorporated area of the County of Fresno, north of the City of Fresno, north of the intersection of Auberry Road and Copper Avenue.
- O. 2006-01-8B (Tract 5688) a subdivision in the unincorporated area of the County of Fresno, located west of the intersection of State Hwy 168 and Woody Lane, south of the Town of Shaver Lake.

- P. 2006-01-9A (Tract 4968) situated in the Millerton Specific Plan Area, Tract 4870, and adjacent territory.

- Q. 2006-01-10A (Tract 4934, Tract 4976, Tract 5430, Tract 6189, Tract 6226, & Assessor Parcel Numbers; 300-340-13S, 300-340-60S, 300-350-28S, 300-542-03, 300-542-16S, 300-542-17S, 300-542-18S, 300-542-32, 300-542-33, 300-542-39, 300-542-40, 300-542-41, 300-542-48, 300-542-51, 300-542-52, and 300-542-55S) situated in the Millerton Specific Plan Area and adjacent territory.