

2013/14 Annual Report

Special Tax District No. 2005-2 (The Orchards at Oakmont, Units 1 and 2) City of Santa Rosa

November 2013

Main Office

32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516 Fax: 951.296.1998

Regional Office

870 Market Street, Suite 1223
San Francisco, CA 94102
Toll free: 800.434.8349 Fax: 415.391.8439

CITY OF SANTA ROSA
100 Santa Rosa Avenue
Santa Rosa, CA 95404
Phone - (707) 543-3010
Fax - (707) 543-3030

City Council

Scott P. Bartley, Mayor
Erin Carlstrom, Vice Mayor
Julie Combs, Council Member
Ernesto Olivares, Council Member
Robin Swinth, Council Member
Jake Ours, Council Member
Gary Wysocky, Council Member

City Staff

Kathleen A. Millison, City Manager
Lawrence Chiu, Chief Financial Officer
Cheryl Reynolds, Accountant

Special Tax Administrator

NBS
Tim Seufert, Client Services Director
Danielle Wood, Project Manager
Nick Dayhoff, Consultant
www.nbsgov.com

EXECUTIVE SUMMARY/SPECIAL ISSUES

General Information Summary

District	2013/14 Levy	Parcel Count	2012/13 Delinquency Rate
STD No. 2005-2	\$20,110.20	165	0.00%

The City of Santa Rosa (the "City") levies to recover the costs of landscaping maintenance services provided within the Special Tax District No. 2005-2 (the "District"), as well as administrative costs of the City related to the District, the cost of quarterly inspections provided by the Parks and Recreation Department and to set aside a Reserve in case of unexpectedly higher costs of providing services within the District.

The levy of the special tax for the maintenance services provided by Special Tax District No. 2005-2 commenced in Fiscal Year 2006/07. For Fiscal Year 2013/14, a special tax of \$121.88 was levied on all 165 parcels within the District, representing 47.34% of the maximum special tax.

The maintained area of the District consists of a large frontage landscape the parallels Highway 12 and continues onto the west side of Pythian Road. This site is included in the City's landscape contract. The total amount calculated for Fiscal Year 2013/14 for landscape and staff time is \$39,910. Of these Special Tax District funds \$22,400 is designated for landscape maintenance services; \$12,000 for irrigation; \$1,252 for plant and irrigation replacement; \$2,000 of these for electricity to operate irrigation controls; \$1,440 offsets salaries for Parks staff inspections. This last fiscal year several shrubs and ground cover plants were replaced.

The special taxes collected within the District are held in the Orchard at Oakmont Fund. NBS recommends that moneys be split into separate funds to include: a Services Fund and a Reserve Fund. Maintaining separate funds would help ensure that the moneys are being spent and set aside for their intended purposes. NBS can assist the City in identifying the amount of moneys to be deposited in each fund.

The District has no special tax delinquencies.

TABLE OF CONTENTS

EXECUTIVE SUMMARY/SPECIAL ISSUES

1. FUND ANALYSIS	1-1
1.1. The Orchard at Oakmont Fund.....	1-1
2. 2013/14 LEVY	2-1
2.1. Special Tax Spread	2-1
2.2. Annual Levy Components.....	2-1
2.3. Levy Summary.....	2-1
3. DELINQUENCY MANAGEMENT	3-1
3.1. Delinquency Summary.....	3-1
3.2. Delinquency Management	3-1
3.3. Delinquency Summary Report	3-1
4. RATE AND METHOD OF APPORTIONMENT	4-1
4.1. Determination of Parcels Subject to Special Tax	4-1
4.2. Termination of the Special Tax	4-1
4.3. Assignment of Maximum Special Tax	4-1
4.4. Setting the Annual Special Tax Rate for Taxable Parcels	4-1
4.5. Prepayment of Special Tax Obligation.....	4-2
4.6. Appeals	4-2
4.7. Manner of Collection.....	4-3
5. BACKGROUND INFORMATION	5-1
5.1. Project Description	5-1
5.2. Resolution	5-1
5.3. Boundary Map	5-2
6. 2013/14 SPECIAL TAX ROLL	6-1

1. FUND ANALYSIS

1.1. The Orchard at Oakmont Fund

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act requires that any local special tax and local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax or bond, require that the proceeds of the special tax or bond be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to special taxes imposed and bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled upon the approval of the special tax and/or the issuance of bonds, while other requirements are handled through annual reports. This report intends to comply with Section 50075.3 and/or Section 53411 of the California Government Code, which states:

"The chief fiscal officer of the levying/issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and/or Section 53410."

The requirements of the Act apply to the following special tax:

Special Tax District No. 2005-2
(The Orchard at Oakmont, Units 1 and 2)
District Formed September 27, 2005

Purpose of the Special Tax

The Special Tax is levied to recover the costs of landscaping maintenance services provided within the District, as well as administrative costs of the City related to the District, the cost of quarterly inspections provided by the Parks and Recreation Department and to set aside a Reserve in case of unexpectedly higher costs of providing services within the District.

Collections and Expenditures

Fund	6/30/2012 Balance	Amount Collected	6/30/2013 Balance	Expended Amount	Service Status
Orchard at Oakmont Fund	\$63,335.04	\$17,582.40	\$62,411.25	\$18,506.19	Ongoing

The maximum that can be maintained in the District's fund is currently \$42,204.79. There is a surplus of approximately \$22,370, which was used as a credit toward the Fiscal Year 2013/14 special tax levy. NBS recommends that the City establish a separate Reserve account for the District to be funded at the maximum amount allowed. The City should ensure that all service and administrative costs of the District are paid out of the District's Fund.

2. 2013/14 LEVY

2.1. Special Tax Spread

The following table provides the Special Tax levy breakdown for the Special Tax District for Fiscal Year 2013/14.

District	Total Amount Levied	Maximum Special Tax	Percentage of Maximum
STD No. 2005-2	\$20,110.20	\$42,482.60	47.34%

2.2. Annual Levy Components

NBS assists the City in identifying and recovering the following general costs of the District:

- District Services (Performance of Work) – The amount to be levied, not to exceed the maximum allowed per the Rate and Method of Special Tax, for services to be provided by the District.
- Administrative Expenses – The administrative costs of the City pertaining to the District.
- Parks Quarterly Inspection – The costs incurred for the quarterly inspection of the landscaping and irrigation systems by the Parks and Recreation Department.
- Reserve Fund – The amount to be levied for the establishment and maintenance of the Reserve Fund, which shall continue until the Reserve Fund Maximum is met.

2.3. Levy Summary

The following page summarizes the components that make up the 2013/14 levy for the District. Information from the 2012/13 levy is also included for comparison purposes.

City of Santa Rosa
STD No. 2005-2 (The Orchard at Oakmont 1 & 2)
Final Budget for Fiscal Year 2013/14

Category/Item	FY 2013/14	FY 2012/13	Increase / (Decrease)
Project			
Services	\$40,459.62	\$39,511.34	\$948.28
Subtotal:	\$40,459.62	\$39,511.34	\$948.28
Admin. Expenses			
Administration costs	\$2,022.98	\$1,975.56	\$47.42
Parks Quarterly Inspection	0.00	0.00	0.00
Subtotal:	\$2,022.98	\$1,975.56	\$47.42
Other			
Reserve Fund	\$0.00	\$0.00	\$0.00
Surplus Funds Credit	(22,369.44)	(23,904.28)	1,534.84
Subtotal:	\$(22,369.44)	\$(23,904.28)	\$1,534.84
Miscellaneous			
Installment rounding	(\$2.96)	(\$0.22)	(\$2.74)
Subtotal:	\$(2.96)	\$(0.22)	\$(2.74)
Grand Total:	\$20,110.20	\$17,582.40	\$2,527.80
Total Accounts:	165	165	0

The Grand Total may be reduced by county collection fees shown above if the county retains such fees from the apportionment of funds.

3. DELINQUENCY MANAGEMENT

3.1. Delinquency Summary

The following table shows the 2012/13 delinquency rate for the District, as of June 30, 2013:

District	2012/13 Levy	2012/13 Delinquencies	2012/13 Delinquency Rate	Delinquency Management Steps Taken
STD No. 2005-2	\$17,582.40	\$0.00	0.00%	None

NBS monitors the delinquency rate and reviews the delinquency situation after each payment date; however, the District was not levied for Fiscal Year 2012/13. The overall delinquency including all prior fiscal years is 0.00%.

3.2. Delinquency Management

The District has not issued bonds and does not have a foreclosure covenant. NBS recommends that the City adopt a delinquency management policy that dictates how delinquent parcels are handled when delinquencies occur. NBS can assist the City in setting up a consistent and effective delinquency management policy for the District in an effort to treat delinquent property owners fairly and equitably. A policy may dictate what criteria the District or property must meet in order to receive a reminder letter. Such reminder letters can also be good means to educate the delinquent property owner(s) about the service that the proceeds of the Special Tax provide.

3.3. Delinquency Summary Report

The following page summarizes delinquencies for the 2012/13 and prior fiscal years.

City of Santa Rosa
Delinquency Summary Report
As of: 06/30/2013

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
2005-2 Orchard									
	8/1/2006 Billing:								
	12/10/2006	\$27,838.80	\$27,838.80	\$0.00	0.00 %	165	165	0	0.00%
	4/10/2007	27,838.80	27,838.80	0.00	0.00 %	165	165	0	0.00%
	Subtotal:	\$55,677.60	\$55,677.60	\$0.00	0.00 %	330	330	0	0.00%
	8/1/2007 Billing:								
	12/10/2007	\$28,441.05	\$28,441.05	\$0.00	0.00 %	165	165	0	0.00%
	4/10/2008	28,441.05	28,441.05	0.00	0.00 %	165	165	0	0.00%
	Subtotal:	\$56,882.10	\$56,882.10	\$0.00	0.00 %	330	330	0	0.00%
	8/1/2008 Billing:								
	12/10/2008	\$0.00	\$0.00	\$0.00	0.00 %	0	0	0	0.00%
	4/10/2009	0.00	0.00	0.00	0.00 %	0	0	0	0.00%
	Subtotal:	\$0.00	\$0.00	\$0.00	0.00 %	0	0	0	0.00%
	8/1/2009 Billing:								
	12/10/2009	\$0.00	\$0.00	\$0.00	0.00 %	0	0	0	0.00%
	4/10/2010	0.00	0.00	0.00	0.00 %	0	0	0	0.00%
	Subtotal:	\$0.00	\$0.00	\$0.00	0.00 %	0	0	0	0.00%
	8/1/2010 Billing:								
	12/10/2010	\$0.00	\$0.00	\$0.00	0.00 %	0	0	0	0.00%
	4/10/2011	0.00	0.00	0.00	0.00 %	0	0	0	0.00%
	Subtotal:	\$0.00	\$0.00	\$0.00	0.00 %	0	0	0	0.00%
	8/1/2011 Billing:								
	12/10/2011	\$0.00	\$0.00	\$0.00	0.00 %	0	0	0	0.00%
	4/10/2012	0.00	0.00	0.00	0.00 %	0	0	0	0.00%
	Subtotal:	\$0.00	\$0.00	\$0.00	0.00 %	0	0	0	0.00%
	8/1/2012 Billing:								
	12/10/2012	\$8,791.20	\$8,791.20	\$0.00	0.00 %	165	165	0	0.00%
	4/10/2013	8,791.20	8,791.20	0.00	0.00 %	165	165	0	0.00%
	Subtotal:	\$17,582.40	\$17,582.40	\$0.00	0.00 %	330	330	0	0.00%
2005-2 Orchard	Total:	\$130,142.10	\$130,142.10	\$0.00	0.00 %	990	990	0	0.00 %
Agency Grand Total:		\$130,142.10	\$130,142.10	\$0.00	0.00 %				

4. RATE AND METHOD OF APPORTIONMENT

4.1. Determination of Parcels Subject to Special Tax

Each year, commencing with the Fiscal Year 2006/07, the City of Santa Rosa shall levy a Special Tax upon the parcels of real property within the City of Santa Rosa, Special Tax District No. 2005-2 (The Orchard at Oakmont, Units 1 and 2) to provide for the landscape maintenance services (the "Services") specified in the proceedings of the City for the District. The tax shall be levied following the rate and method set forth herein until such time as the Services are no longer provided by the City of Santa Rosa.

4.2. Termination of the Special Tax

The Special Tax shall be levied in perpetuity as necessary to pay for authorized expenses.

4.3. Assignment of Maximum Special Tax

In any fiscal year, the Special Tax may be levied at a lower rate, but not at a higher rate, than the Maximum Special Tax for that fiscal year. The Maximum Special Tax for Fiscal Year 2006/07 shall be as provided and calculated under the provisions of subsection 1 of section 4.4 below. The Maximum Special Tax for each subsequent fiscal year shall be calculated using the figure identified in subsection 1 of Section 4.4, as adjusted in accordance with the provisions of subsections 2.b., 2.c., and 2.d. of section 4.4 below.

4.4. Setting the Annual Special Tax Rate for Taxable Parcels

Each year, not later than the time by which the general property tax roll for the County of Sonoma is to be prepared, the City's Director of Administrative Services, or designee, shall compute the Special Tax for each of the lots in the District using the following steps:

1. For all residential lots in The Orchard at Oakmont, Units 1 and 2, subdivisions the Special Tax for the Fiscal Year 2006/07 shall be \$209.16 per lot, plus the additional amounts per lot as provided and calculated under the provisions of subsections 2.b., 2.c. and 2.d.; and
2. For each subsequent Fiscal Year, compute the Special Tax requirement as follows:
 - a. The City's operating department providing for the Services shall determine the total estimated Service Costs for the next Fiscal Year, taking into account all the work expected to be done and the anticipated schedule for doing the work, all as prescribed by the operating department.
 - b. To the total from subsection 2.a. above, add the Administrative Cost which is 5% of that total. Administrative costs include the expenses of the City for the Special Tax computation, processing and collection and the costs of preparing plans, specifications, bidding and/or contracts for the maintenance work.

- c. To the totals of subsections 2.a. and 2.b. above, add the amount of \$8.73 per lot for Parks and Recreation Department quarterly inspections of the landscaping and irrigation systems. The \$8.73 shall be used in connection with the following escalation increase:

Beginning in Fiscal Year 2007/08, the Maximum Special Tax shall be increased annually from the previous Fiscal Year by the percentage increase, if any, in the Bureau of Labor Statistics, CPI-U (Consumer Price Index—All Urban Consumers) for the San Francisco-Oakland-San Jose, California area, which occurred during the 12 month period ending on the last day of February of the previous Fiscal Year. The rate of 5% set forth in subsection 2.b. and the amount of \$109.90 set forth in subsection 2.d. shall not be increased under this section.

- d. To the totals of subsections 2.a., 2.b., and 2.c. above, add an amount, not to exceed \$109.09 per lot, which shall be levied, if needed, in accordance with, and subject to, the provisions of the following relating to the establishment and maintenance of a Reserve Fund:

Portions of the proceeds of the Special Tax shall be used to establish a special reserve for the District to be used to pay for extraordinary and other wise unanticipated Services for the District. In any year in which a portion of the Special Tax collected includes an amount computed and levied under subsection 2.c., above, the portion of the Special Tax so collected, based on such computation, shall be transferred upon receipt to the Reserve Fund. Each Fiscal Year, at the time of calculating the amount of the Special Tax under Section B, above, the Director of Administrative Services shall also transfer any surplus Special Tax proceeds remaining from the prior fiscal year to the Reserve Fund. When the amount in the Reserve Fund reaches the Reserve Maximum (defined below), the levy of the Special Tax under subsection 4.4(2.c) and the surplus deposits to the Reserve Fund shall cease, until the amount in the Reserve Fund decreases below the Reserve Maximum, after which the Special Tax levied under subsection 4.4(2.c), and the surplus deposits, if any, sufficient to restore the reserve to the amount of the Reserve Maximum shall resume. Interest earned on the Reserve Fund shall be retained in the Reserve Fund until the total in the Reserve Fund reaches the Reserve Maximum. Thereafter, such earnings, to the extent not needed to replenish the Reserve Fund, shall be credited upon the following Fiscal Year's Special Tax at the time of its calculation.

The amount of the Reserve Maximum shall be \$36,000 for Fiscal Year 2006/07 and thereafter shall be increased annually, beginning in Fiscal Year 2007/08, using the formula set forth in section c.

- e. The Special Tax for each subsequent Fiscal Year is the total of subsections 4.4(2.b.), 4.4(2.c.) and 4.4(2.d.).

4.5. Prepayment of Special Tax Obligation

The Special Tax may not be prepaid.

4.6. Appeals

A property owner may contest the calculation of the Special Tax only after paying the same under protest and advising the Director of Administrative Services of the City of the claim of incorrect calculation in writing. The Director shall review the calculation within 60 days of the receipt of such claim and render a decision within such time. The decision of the Director about the correctness of the calculation shall be final.

Should the Special Tax, as set forth above, be repealed or reduced by initiative or referendum or other action initiated by the owners of the lots situated within the District, the City shall cease to levy the Special Tax and shall cease to be obligated to provide the Services for which the Special Tax was levied. Upon the repeal or any reduction of the Special Tax, the Services shall be provided by the Orchard at Oakmont Maintenance Association in accordance with the provisions of Article 13 of the Orchard at Oakmont Maintenance Association Declaration of Restrictions as recorded in the Official Records of the Sonoma County Recorder.

4.7. Manner of Collection

The Special Tax will be collected on the general property tax roll unless the City shall provide another method of collection, with direct billing of the owner(s) of property in the District being specifically authorized as an option. Any surplus not needed to pay for Services may be carried forward, provided that the Maximum Special Tax specified above, shall not be exceeded.

5. BACKGROUND INFORMATION

5.1. Project Description

The District was created in order to pay for services located in a Street Medium and Public Landscape Easements situated within the Orchard at Oakmont, Units 1 and 2, subdivisions in the City of Santa Rosa. Landscape maintenance services of the District, include, but are not limited to:

- care of landscaping plants
- replacement of plants
- tree trimming, as necessary
- operation, maintenance and repair/replacement of irrigation systems
- mowing
- vegetation removal
- weed and other landscape pest control, as necessary
- periodic litter removal
- vandalism repair
- periodic mulch replenishment
- the costs of water and electricity

The maintenance, repair and/or replacement of signs, fences or other structures are specifically excluded from the landscape maintenance services to be provided.

5.2. Resolution

The following pages show Resolution No. 26404, authorizing the levy of the Special Tax for the District.

RESOLUTION NO. 26404

A RESOLUTION OF FORMATION OF THE CITY COUNCIL OF CITY OF SANTA ROSA SPECIAL TAX DISTRICT NO. 2005-2 (THE ORCHARD AT OAKMONT, UNITS 1 AND 2)

RESOLVED by the Council (the "Council") of the City of Santa Rosa (the "City"), County of Sonoma, State of California, that:

WHEREAS, on September 6, 2005, this Council adopted a resolution entitled "A Resolution of Intention of the City Council of the City of Santa Rosa to Establish City of Santa Rosa, Special Tax District No. 2005-2 (The Orchard at Oakmont, Units 1 and 2)" (the "Resolution of Intention"), stating its intention to form Special Tax District No. 2005-2 (The Orchard at Oakmont, Units 1 and 2) (the "District"), under the Santa Rosa Special Tax Financing Code (the "Code"), being Chapter 4-56 of Title 4 of the Santa Rosa City Code; and

WHEREAS, the Resolution of Intention, referencing a map of the proposed boundaries of the District and referencing the services to be provided (the "Services") and the rate and method of apportionment of the proposed special tax to be levied within the District, is on file with the City Clerk and the provisions thereof are incorporated herein and made a part hereof by this reference; and

WHEREAS, the Services referenced in the Resolution of Intention are set forth in Exhibit A, attached hereto and hereby made a part hereof; and

WHEREAS, on this date, this Council held a public hearing as required by the Code and the Resolution of Intention relative to the proposed formation of the District; and

WHEREAS, at the public hearing, all interested persons desiring to be heard on all matters pertaining to the formation of the District, the Services to be provided therein, and the levy of said special tax were heard and a full and fair hearing was held; and

WHEREAS, at the public hearing, evidence was presented to this Council on the matters before it, including a District Report (the "Report") as to the Services to be provided through the District and the costs thereof, a copy of which is on file with the City Clerk, and this Council at the conclusion of the public hearing is fully advised in the premises; and

WHEREAS, written protests with respect to the formation of the District, the furnishing of the specified types of Services and the rate and method of apportionment of the special taxes have not been filed with the City Clerk by fifty percent (50%) or more of the registered voters residing within the territory of the District or property owners of one-half (1/2) or more of the area of land within the District and not exempt from the proposed special tax; and

WHEREAS, the special tax proposed to be levied in the District to pay for the proposed Services to be provided as set forth in Exhibit B-1 hereto, has not been eliminated by protest by fifty percent (50%) or more of the registered voters residing within the territory of the District or the owners of one-half (1/2) or more of the area of land within the District and not exempt from the special tax.

NOW, THEREFORE, IT IS HEREBY ORDERED as follows:

1. **Recitals Correct.** The foregoing recitals are true and correct.
2. **No Majority Protest.** The proposed special tax to be levied within the District has not been precluded by majority protest pursuant to the Code.
3. **Prior Proceedings Valid.** All prior proceedings taken by this City Council in connection with the establishment of the District and the levy of the special tax have been duly considered and are hereby found and determined to be valid and in conformity with the Code.
4. **Name of District.** The special tax district is hereby designated "City of Santa Rosa, Special Tax District No. 2005-2 (The Orchard at Oakmont, Units 1 and 2)" and is hereby established pursuant to the Code.
5. **Boundaries of District.** The boundaries of the District, as set forth in the Map of Proposed Boundaries of the District heretofore recorded in the Office of the Sonoma County Recorder on September 22, 2005, in Book 681 at Page 34-39 of Maps of Assessment and Community Facilities, are hereby approved, are incorporated herein by reference, and shall be the boundaries of the District.
6. **Description of Services.** The types of Services proposed to be financed by the District and pursuant to the Code shall consist of those items listed as Services in Exhibit A, attached hereto and by this reference incorporated herein (the "Services").
7. **Special Tax.**
 - a. A special tax (the "Special Tax") sufficient to pay the costs of the services, secured by the recordation of a continuing lien against all non-exempt real property in the District, is intended to be levied annually within the District, and collected in the same manner and at the same time as ordinary *ad valorem* property taxes or in such other manner as may be prescribed by this Council, including direct billing to the property Owner(s).
 - b. The estimated cost of the Services for fiscal year 2006-2007 is set forth in Exhibit B, attached hereto and by this reference incorporated herein.
 - c. The proposed rate and method of apportionment of the Special Tax among the parcels and lots of real property within the District, in sufficient detail to allow each landowner within the proposed District to estimate the maximum amount such owner will have to pay, are shown in Exhibit B-1, attached hereto and by this reference incorporated herein, as amended by the Council on this date.

8. **Increased Demands.** It is hereby found and determined that the Services are necessary to meet increased demands placed upon the City as the result of development occurring in the District.

9. **Responsible Official.** The Director of Administrative Services of the City, 90 Santa Rosa Avenue, Santa Rosa, California 95404, telephone number (707) 543-3091 is the officer of the City who will be responsible for preparing annually for the District a current roll of the Special Tax levy obligations by assessor's parcel number and who will be responsible for estimating future special tax levies pursuant to the Code.

10. **Tax Lien.** Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code of California, a continuing lien to secure each levy of the Special Tax shall attach to all nonexempt real property in the District and this lien shall continue in force and effect until the Special Tax obligation is canceled in accordance with law or until collection of the tax by the City ceases.

11. **Appropriations Limit.** In accordance with the Code, the annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the District is hereby preliminarily established at \$125,000 and such appropriations limit shall be submitted to the qualified electors of the District as hereafter provided. The proposition establishing the annual appropriations limit shall become effective if approved by the qualified electors voting thereon.

12. **Election.** The propositions relating to the levy of the Special Tax and the establishment of the appropriations limit, specified above, shall be submitted to the qualified electors of the District on the same ballot as permitted by the Code.

13. **Qualified Electors.** This Council hereby finds that fewer than 12 persons have been registered to vote within the territory of the District for each of the ninety (90) days preceding the close of the public hearing heretofore conducted and concluded by this Council for the District. Accordingly, this Council finds that, for these proceedings, the qualified electors are the landowner(s) within the District and that the vote shall be by such landowners or their authorized representatives, each having one vote for each acre or portion thereof such landowner owns in the District as of the close of the public hearing.

14. **Conduct of Election.** This Council hereby calls a special election to consider the measures described above, which election shall be held at this meeting of this Council on September 27, 2005. The City Clerk is hereby designated as the official to conduct the election and to receive all ballots until the close of business on the election date. It is hereby acknowledged that the Clerk has on file the Resolution of Formation, a copy of the map of the boundaries of the District and a sufficient description to allow the Clerk to determine the electors. Under the Code, the election shall be conducted by messenger or mail-delivered ballot.

15. **Ballot.** The form of the ballot attached hereto as Exhibit "C", and by this reference incorporated herein, is hereby approved. The City Clerk is hereby authorized and directed to cause the ballot to be supplied, in substantially such form, to the person or persons known to be the owner or the authorized representative of the owner of the property in the District. The ballot shall indicate the number of votes to be voted by the landowner to which the ballot pertains. Each ballot shall be accompanied by written instructions necessary for the use and return of the ballot. The envelope to be used to return the ballot shall be enclosed with the ballot, with the return postage prepaid, and shall contain the following: (a) the name and address of the landowner, (b) a declaration, under penalty of perjury, stating that the voter is the landowner of record, or the authorized representative of the landowner, entitled to vote and is the person whose name appears on the envelope, (c) the printed name, signature and address of the voter, (d) the date of signing and place of execution of the declaration pursuant to clause (b) above, and (e) a notice that the envelope contains an official ballot and is to be opened only by the City Clerk.

16. **Waivers.** This Council hereby further finds that the provisions of the Code requiring a minimum of 30 days following the adoption of the Resolution of Formation to elapse before the special election is held are for the protection of the qualified electors of the District. The ballot contains a written waiver executed by all of the qualified electors of the District allowing for a shortening of the time for the special election to expedite the process of formation of the District and waiving any requirement for notice, analysis and arguments in connection with the election. Accordingly, this Council finds and determines that the qualified electors have been fully apprised of, and have agreed to the shortened time for the election and the waiver of notice analysis and arguments, and have thereby been fully protected in these proceedings. This Council also finds and determines that the City Clerk has concurred in the shortened time for the election.

17. **Effective Date.** This resolution shall take effect upon its adoption.

IN COUNCIL DULY PASSED AND ADOPTED this 27th day of September, 2005.


AYES: (5) Mayor Bender; Councilmembers Blanchard, Condrón, Sawyer, Pierce

NOES:

ABSTAIN:

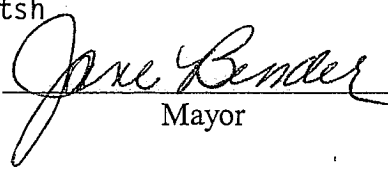
ABSENT: ~~(2) Councilmembers Martini, Rabinowitsh~~

ATTEST:



City Clerk

APPROVED:



Mayor

APPROVED AS TO FORM:



City Attorney

Reso. No. 26404

Page 4 of 4

5.3. *Boundary Map*

The boundaries of the Special Tax District were recorded in the Sonoma County Recorder's Office on September 22, 2005 in Book 681 at pages 34 through 39 of Maps of Assessment and Community Facilities Districts. The Boundary Map is unavailable for inclusion in this report. The following pages show the Assessor's Parcel Maps of the District.

COUNTY ASSESSOR'S PARCEL MAP

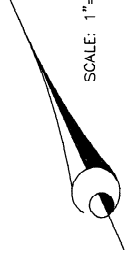
TAX RATE AREA
4-294

16-84

THE ORCHARD AT OAKMONT UNIT 1

REC. 10-11-2008 BK. 682, MAPS, PGS. 45-50

SCALE: 1"= 100'



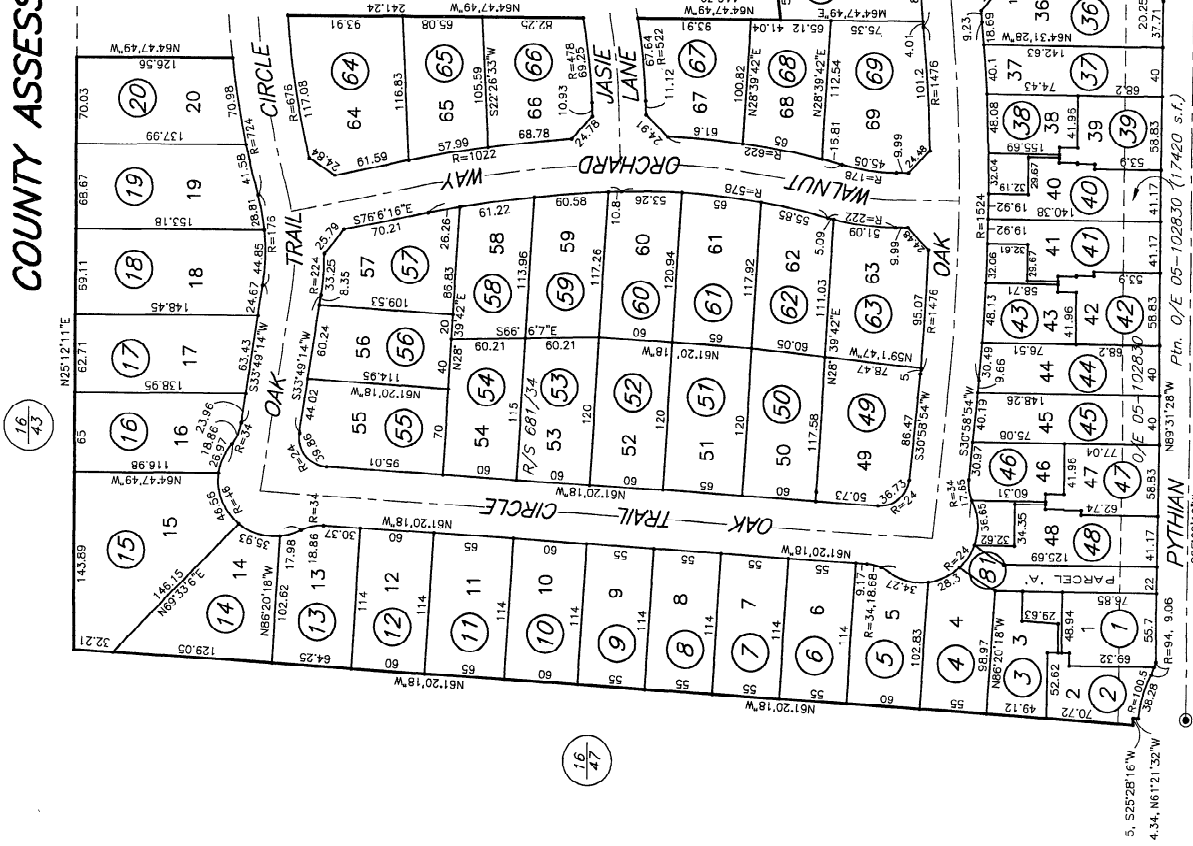
NOTE: This map was prepared for Assessment purposes only. No liability is assumed for the accuracy of the data delineated hereon.

NOTE: Assessor's parcels do not necessarily constitute legal lots. To verify legal parcel status, check with the appropriate city or county community development or planning division.

REVISED
5-12-06=R/S LW

Assessor's Map
BK. 16 PG. 84
Sonoma County,
Calif. (ACAD)

DSK 7-11-05=81 LSL



16/43

16/85

16/86

16/55

16/56

16/47

COUNTY ASSESSOR'S PARCEL MAP THE ORCHARD AT OAKMONT UNIT 2

REC. 11-9-05 IN BK. 684, MAPS, PGS. 13-18

TAX RATE AREA
4-294

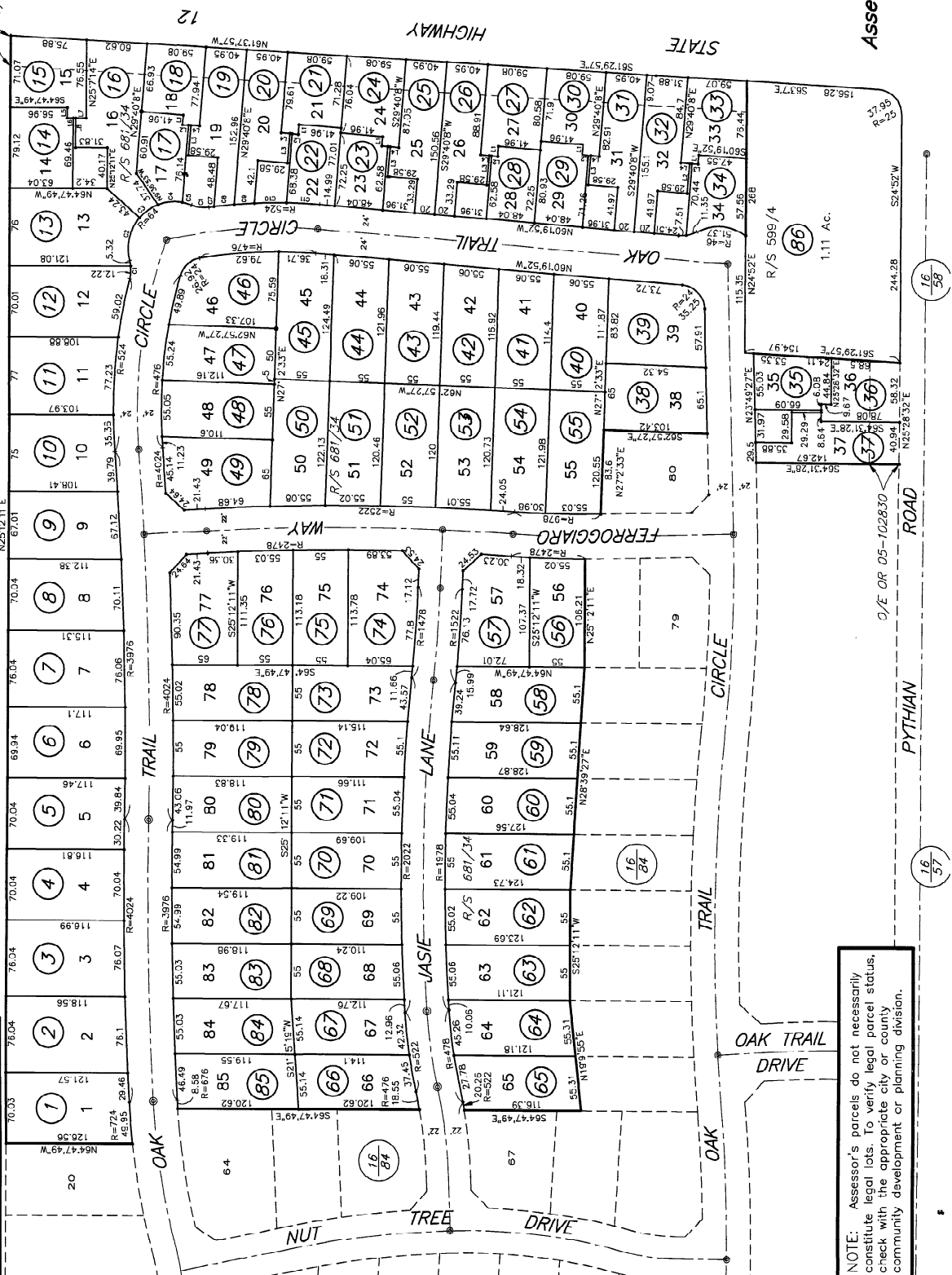
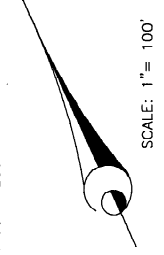
16-85

16/43

16/42

O/E OR 05-102831

NOTE: This map was prepared for Assessment purposes only. No liability is assumed for the accuracy of the data delineated herein.



CURVE	RADIUS	BELTA	LENGTH
C1	50.00	283.31°	17.54
C2	45.00	274.55°	22.23
C3	45.00	274.55°	22.23
C4	45.00	305.52°	24.83
C5	50.00	273.31°	20.34
C6	50.00	273.31°	20.34
C7	50.00	273.31°	20.34
C8	50.00	273.31°	20.34
C9	50.00	273.31°	20.34
C10	50.00	273.31°	20.34
C11	50.00	273.31°	20.34

LINE	BEARING	DIST
L1	S80°13'52"W	6.00
L2	S28°24'08"W	29.39
L3	S28°24'08"W	29.39
L4	S80°13'52"W	6.00
L5	S80°13'52"W	6.00
L6	S80°13'52"W	6.00
L7	S80°13'52"W	6.00
L8	S80°13'52"W	6.00
L9	N83°14'17"E	10.48
L10	N83°14'17"E	10.48

57/02

REVISED
5-12-06=R/S LW

NOTE: Assessor's parcels do not necessarily constitute legal lots. To verify local parcel status, check with the appropriate city or county community development or planning division.

Assessor's Map Bk. 16, Pg. 85
Sonoma County, Calif. (ACAD)

DSK 1-11-06=86
LSL

16/57

16/58

6. 2013/14 SPECIAL TAX ROLL

The following pages provide the 2013/14 Special Tax Roll for the District.

City of Santa Rosa
STD No. 2005-2 (The Orchard at Oakmont 1 & 2)
Final Detail Report for the 2013/14 Billing

Account ID	Property ID	DB	Levy	Total
016-840-001-000	016-840-001-000		\$121.88	\$121.88
016-840-002-000	016-840-002-000		121.88	121.88
016-840-003-000	016-840-003-000		121.88	121.88
016-840-004-000	016-840-004-000		121.88	121.88
016-840-005-000	016-840-005-000		121.88	121.88
016-840-006-000	016-840-006-000		121.88	121.88
016-840-007-000	016-840-007-000		121.88	121.88
016-840-008-000	016-840-008-000		121.88	121.88
016-840-009-000	016-840-009-000		121.88	121.88
016-840-010-000	016-840-010-000		121.88	121.88
016-840-011-000	016-840-011-000		121.88	121.88
016-840-012-000	016-840-012-000		121.88	121.88
016-840-013-000	016-840-013-000		121.88	121.88
016-840-014-000	016-840-014-000		121.88	121.88
016-840-015-000	016-840-015-000		121.88	121.88
016-840-016-000	016-840-016-000		121.88	121.88
016-840-017-000	016-840-017-000		121.88	121.88
016-840-018-000	016-840-018-000		121.88	121.88
016-840-019-000	016-840-019-000		121.88	121.88
016-840-020-000	016-840-020-000		121.88	121.88
016-840-021-000	016-840-021-000		121.88	121.88
016-840-022-000	016-840-022-000		121.88	121.88
016-840-023-000	016-840-023-000		121.88	121.88
016-840-024-000	016-840-024-000		121.88	121.88
016-840-025-000	016-840-025-000		121.88	121.88
016-840-026-000	016-840-026-000		121.88	121.88
016-840-027-000	016-840-027-000		121.88	121.88
016-840-028-000	016-840-028-000		121.88	121.88
016-840-029-000	016-840-029-000		121.88	121.88
016-840-030-000	016-840-030-000		121.88	121.88
016-840-031-000	016-840-031-000		121.88	121.88
016-840-032-000	016-840-032-000		121.88	121.88
016-840-033-000	016-840-033-000		121.88	121.88
016-840-034-000	016-840-034-000		121.88	121.88
016-840-035-000	016-840-035-000		121.88	121.88
016-840-036-000	016-840-036-000		121.88	121.88
016-840-037-000	016-840-037-000		121.88	121.88
016-840-038-000	016-840-038-000		121.88	121.88
016-840-039-000	016-840-039-000		121.88	121.88
016-840-040-000	016-840-040-000		121.88	121.88
016-840-041-000	016-840-041-000		121.88	121.88
016-840-042-000	016-840-042-000		121.88	121.88
016-840-043-000	016-840-043-000		121.88	121.88
016-840-044-000	016-840-044-000		121.88	121.88
016-840-045-000	016-840-045-000		121.88	121.88

City of Santa Rosa
STD No. 2005-2 (The Orchard at Oakmont 1 & 2)
Final Detail Report for the 2013/14 Billing

Account ID	Property ID	DB	Levy	Total
016-840-046-000	016-840-046-000		121.88	121.88
016-840-047-000	016-840-047-000		121.88	121.88
016-840-048-000	016-840-048-000		121.88	121.88
016-840-049-000	016-840-049-000		121.88	121.88
016-840-050-000	016-840-050-000		121.88	121.88
016-840-051-000	016-840-051-000		121.88	121.88
016-840-052-000	016-840-052-000		121.88	121.88
016-840-053-000	016-840-053-000		121.88	121.88
016-840-054-000	016-840-054-000		121.88	121.88
016-840-055-000	016-840-055-000		121.88	121.88
016-840-056-000	016-840-056-000		121.88	121.88
016-840-057-000	016-840-057-000		121.88	121.88
016-840-058-000	016-840-058-000		121.88	121.88
016-840-059-000	016-840-059-000		121.88	121.88
016-840-060-000	016-840-060-000		121.88	121.88
016-840-061-000	016-840-061-000		121.88	121.88
016-840-062-000	016-840-062-000		121.88	121.88
016-840-063-000	016-840-063-000		121.88	121.88
016-840-064-000	016-840-064-000		121.88	121.88
016-840-065-000	016-840-065-000		121.88	121.88
016-840-066-000	016-840-066-000		121.88	121.88
016-840-067-000	016-840-067-000		121.88	121.88
016-840-068-000	016-840-068-000		121.88	121.88
016-840-069-000	016-840-069-000		121.88	121.88
016-840-070-000	016-840-070-000		121.88	121.88
016-840-071-000	016-840-071-000		121.88	121.88
016-840-072-000	016-840-072-000		121.88	121.88
016-840-073-000	016-840-073-000		121.88	121.88
016-840-074-000	016-840-074-000		121.88	121.88
016-840-075-000	016-840-075-000		121.88	121.88
016-840-076-000	016-840-076-000		121.88	121.88
016-840-077-000	016-840-077-000		121.88	121.88
016-840-078-000	016-840-078-000		121.88	121.88
016-840-079-000	016-840-079-000		121.88	121.88
016-840-080-000	016-840-080-000		121.88	121.88
016-850-001-000	016-850-001-000		121.88	121.88
016-850-002-000	016-850-002-000		121.88	121.88
016-850-003-000	016-850-003-000		121.88	121.88
016-850-004-000	016-850-004-000		121.88	121.88
016-850-005-000	016-850-005-000		121.88	121.88
016-850-006-000	016-850-006-000		121.88	121.88
016-850-007-000	016-850-007-000		121.88	121.88
016-850-008-000	016-850-008-000		121.88	121.88
016-850-009-000	016-850-009-000		121.88	121.88
016-850-010-000	016-850-010-000		121.88	121.88

City of Santa Rosa
STD No. 2005-2 (The Orchard at Oakmont 1 & 2)
Final Detail Report for the 2013/14 Billing

Account ID	Property ID	DB	Levy	Total
016-850-011-000	016-850-011-000		121.88	121.88
016-850-012-000	016-850-012-000		121.88	121.88
016-850-013-000	016-850-013-000		121.88	121.88
016-850-014-000	016-850-014-000		121.88	121.88
016-850-015-000	016-850-015-000		121.88	121.88
016-850-016-000	016-850-016-000		121.88	121.88
016-850-017-000	016-850-017-000		121.88	121.88
016-850-018-000	016-850-018-000		121.88	121.88
016-850-019-000	016-850-019-000		121.88	121.88
016-850-020-000	016-850-020-000		121.88	121.88
016-850-021-000	016-850-021-000		121.88	121.88
016-850-022-000	016-850-022-000		121.88	121.88
016-850-023-000	016-850-023-000		121.88	121.88
016-850-024-000	016-850-024-000		121.88	121.88
016-850-025-000	016-850-025-000		121.88	121.88
016-850-026-000	016-850-026-000		121.88	121.88
016-850-027-000	016-850-027-000		121.88	121.88
016-850-028-000	016-850-028-000		121.88	121.88
016-850-029-000	016-850-029-000		121.88	121.88
016-850-030-000	016-850-030-000		121.88	121.88
016-850-031-000	016-850-031-000		121.88	121.88
016-850-032-000	016-850-032-000		121.88	121.88
016-850-033-000	016-850-033-000		121.88	121.88
016-850-034-000	016-850-034-000		121.88	121.88
016-850-035-000	016-850-035-000		121.88	121.88
016-850-036-000	016-850-036-000		121.88	121.88
016-850-037-000	016-850-037-000		121.88	121.88
016-850-038-000	016-850-038-000		121.88	121.88
016-850-039-000	016-850-039-000		121.88	121.88
016-850-040-000	016-850-040-000		121.88	121.88
016-850-041-000	016-850-041-000		121.88	121.88
016-850-042-000	016-850-042-000		121.88	121.88
016-850-043-000	016-850-043-000		121.88	121.88
016-850-044-000	016-850-044-000		121.88	121.88
016-850-045-000	016-850-045-000		121.88	121.88
016-850-046-000	016-850-046-000		121.88	121.88
016-850-047-000	016-850-047-000		121.88	121.88
016-850-048-000	016-850-048-000		121.88	121.88
016-850-049-000	016-850-049-000		121.88	121.88
016-850-050-000	016-850-050-000		121.88	121.88
016-850-051-000	016-850-051-000		121.88	121.88
016-850-052-000	016-850-052-000		121.88	121.88
016-850-053-000	016-850-053-000		121.88	121.88
016-850-054-000	016-850-054-000		121.88	121.88
016-850-055-000	016-850-055-000		121.88	121.88

City of Santa Rosa
STD No. 2005-2 (The Orchard at Oakmont 1 & 2)
Final Detail Report for the 2013/14 Billing

Account ID	Property ID	DB	Levy	Total
016-850-056-000	016-850-056-000		121.88	121.88
016-850-057-000	016-850-057-000		121.88	121.88
016-850-058-000	016-850-058-000		121.88	121.88
016-850-059-000	016-850-059-000		121.88	121.88
016-850-060-000	016-850-060-000		121.88	121.88
016-850-061-000	016-850-061-000		121.88	121.88
016-850-062-000	016-850-062-000		121.88	121.88
016-850-063-000	016-850-063-000		121.88	121.88
016-850-064-000	016-850-064-000		121.88	121.88
016-850-065-000	016-850-065-000		121.88	121.88
016-850-066-000	016-850-066-000		121.88	121.88
016-850-067-000	016-850-067-000		121.88	121.88
016-850-068-000	016-850-068-000		121.88	121.88
016-850-069-000	016-850-069-000		121.88	121.88
016-850-070-000	016-850-070-000		121.88	121.88
016-850-071-000	016-850-071-000		121.88	121.88
016-850-072-000	016-850-072-000		121.88	121.88
016-850-073-000	016-850-073-000		121.88	121.88
016-850-074-000	016-850-074-000		121.88	121.88
016-850-075-000	016-850-075-000		121.88	121.88
016-850-076-000	016-850-076-000		121.88	121.88
016-850-077-000	016-850-077-000		121.88	121.88
016-850-078-000	016-850-078-000		121.88	121.88
016-850-079-000	016-850-079-000		121.88	121.88
016-850-080-000	016-850-080-000		121.88	121.88
016-850-081-000	016-850-081-000		121.88	121.88
016-850-082-000	016-850-082-000		121.88	121.88
016-850-083-000	016-850-083-000		121.88	121.88
016-850-084-000	016-850-084-000		121.88	121.88
016-850-085-000	016-850-085-000		121.88	121.88
165 Accounts			\$20,110.20	\$20,110.20