



**2016/17 Annual Report  
Special Tax District No. 2004-1 (Stony Ranch)**

**City of Santa Rosa**

*October 2016*

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**City Council**

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Ernesto Olivares, Council Member  
Gary Wysocky, Council Member

**City Staff**

Sean McGlynn, City Manager  
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Cheryl Reynolds, Accountant

**Special Tax Administrator**

NBS  
Dave Ketcham, Client Services Director  
Nick Dayhoff, Consultant

# EXECUTIVE SUMMARY/SPECIAL ISSUES

## General Information Summary

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2016/17 Levy	Parcel Count	2015/16 Delinquency Rate
\$1,780.60	29	0.00%

The City of Santa Rosa (the "City") levies special taxes to recover the costs of landscaping maintenance services provided within Special Tax District No. 2004-1 (the "District"), the monitoring and inspections and/or service maintenance of the storm water treatment device at a minimum of two inspections and/or maintenance services each year, as well as administrative costs of the City related to the District.

For Fiscal Year 2016/17, a special tax of \$61.40 was levied on all 29 parcels within the District, representing 26.27% of the maximum special tax rate that may be levied on each parcel within the District.

The special taxes collected are held in the District's Special Tax Fund. NBS recommends that this fund be split into separate accounts to include a Services Account and a Reserve Account. Maintaining separate accounts would help ensure the money is being spent and set aside for its intended purpose. NBS can assist the City in identifying the amount of money to be deposited in each account.

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# 1. FUND ANALYSIS

## 1.1. Stony Ranch Fund

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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. 2004-1  
(Stony Ranch)  
District Formed May 25, 2004

### Purpose of the Special Tax

The Special Tax is levied to provide landscaping maintenance services to the parcel designated as Parcel "A" of the Stony Ranch Subdivision, as well as for the monitoring and inspections and/or service maintenance of the storm water treatment devise at a minimum of two inspections and/or maintenance services each year.

### Collections and Expenditures

<b>Fund</b>	<b>6/30/2015 Balance</b>	<b>Amount Collected</b>	<b>6/30/2016 Balance</b>	<b>Expended Amount</b>	<b>Service Status</b>
Stony Ranch Fund	\$27,217.01	\$3,218.42	\$29,651.04	\$784.39	Ongoing

The maximum amount that can be maintained in the District's Special Tax Fund as a reserve is currently \$24,778.27. A surplus of approximately \$4,998 was used as a credit toward the Fiscal Year 2016/17 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 Special Tax Fund.

## 2. 2016/17 LEVY

### 2.1. Special Tax Spread

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The following table provides the Special Tax levy breakdown for the Special Tax District for Fiscal Year 2016/17.

Total Amount Levied	Maximum Special Tax	Percentage of Maximum
\$1,780.60	\$6,778.38	26.27%

### 2.2. Annual Levy Components

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

- Services – 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 Costs – The administrative costs of the City related to the District.
- Reserve Account – The amount to be levied for the establishment and maintenance of the Reserve Account, which shall continue until the Reserve Account maximum is met.

### 2.3. Levy Summary

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The following page summarizes the components that make up the 2016/17 levy for the District. Information from the 2015/16 levy is also included for comparison purposes.

**City of Santa Rosa**  
**STD No. 2004-1 (Stony Ranch)**  
**Final Budget for Fiscal Year 2016/17**

Category/Item	FY 2016/17	FY 2015/16	Increase / (Decrease)
<b>Admin. Expenses</b>			
Administrative Costs	\$322.78	\$313.37	\$9.41
<b>Subtotal:</b>	<b>\$322.78</b>	<b>\$313.37</b>	<b>\$9.41</b>
<b>Project</b>			
Services	\$6,455.60	\$6,267.57	\$188.03
<b>Subtotal:</b>	<b>\$6,455.60</b>	<b>\$6,267.57</b>	<b>\$188.03</b>
<b>Other</b>			
Reserve Account	\$0.00	\$0.00	0.00
Surplus Funds Credit	(4,997.65)	(3,362.58)	(1,635.07)
<b>Subtotal:</b>	<b>\$(4,997.65)</b>	<b>\$(3,362.58)</b>	<b>\$(1,635.07)</b>
<b>Miscellaneous</b>			
Installment rounding	(\$0.13)	\$0.06	(\$0.19)
<b>Subtotal:</b>	<b>\$(0.13)</b>	<b>\$0.06</b>	<b>\$(0.19)</b>
<b>Grand Total:</b>	<b>\$1,780.60</b>	<b>\$3,218.42</b>	<b>\$(1,437.82)</b>
<b>Total Accounts:</b>	<b>29</b>	<b>29</b>	<b>0</b>

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**

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The following table shows the 2015/16 delinquency rate for the District, as of June 30, 2016:

<b>2015/16 Levy</b>	<b>2015/16 Delinquencies</b>	<b>2015/16 Delinquency Rate</b>	<b>Delinquency Management Steps Taken</b>
\$3,218.42	\$0.00	0.00%	None

#### **3.2. Delinquency Management**

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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 delinquencies 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**

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The following pages summarize delinquencies for the 2015/16 and prior fiscal years.



**City of Santa Rosa**  
**Delinquency Summary Report**  
As of: 06/30/2016

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
<b>2004-1 Stony</b>									
<b>08/01/2004 Billing:</b>									
	12/10/2004	\$3,393.00	\$3,393.00	\$0.00	0.00%	29	29	0	0.00%
	04/10/2005	\$3,393.00	\$3,393.00	\$0.00	0.00%	29	29	0	0.00%
	<b>Subtotal:</b>	<b>\$6,786.00</b>	<b>\$6,786.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>58</b>	<b>58</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2005 Billing:</b>									
	12/10/2005	\$3,447.23	\$3,447.23	\$0.00	0.00%	29	29	0	0.00%
	04/10/2006	\$3,447.23	\$3,447.23	\$0.00	0.00%	29	29	0	0.00%
	<b>Subtotal:</b>	<b>\$6,894.46</b>	<b>\$6,894.46</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>58</b>	<b>58</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2006 Billing:</b>									
	12/10/2006	\$3,506.39	\$3,506.39	\$0.00	0.00%	29	29	0	0.00%
	04/10/2007	\$3,506.39	\$3,506.39	\$0.00	0.00%	29	29	0	0.00%
	<b>Subtotal:</b>	<b>\$7,012.78</b>	<b>\$7,012.78</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>58</b>	<b>58</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2007 Billing:</b>									
	12/10/2007	\$3,600.64	\$3,600.64	\$0.00	0.00%	29	29	0	0.00%
	04/10/2008	\$3,600.64	\$3,600.64	\$0.00	0.00%	29	29	0	0.00%
	<b>Subtotal:</b>	<b>\$7,201.28</b>	<b>\$7,201.28</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>58</b>	<b>58</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2008 Billing:</b>									
	12/10/2008	\$2,836.78	\$2,836.78	\$0.00	0.00%	29	29	0	0.00%
	04/10/2009	\$2,836.78	\$2,836.78	\$0.00	0.00%	29	29	0	0.00%
	<b>Subtotal:</b>	<b>\$5,673.56</b>	<b>\$5,673.56</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>58</b>	<b>58</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2009 Billing:</b>									
	12/10/2009	\$0.00	\$0.00	\$0.00	0.00%	29	0	0	0.00%
	04/10/2010	\$0.00	\$0.00	\$0.00	0.00%	29	0	0	0.00%
	<b>Subtotal:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2010 Billing:</b>									
	12/10/2010	\$0.00	\$0.00	\$0.00	0.00%	29	0	0	0.00%
	04/10/2011	\$0.00	\$0.00	\$0.00	0.00%	29	0	0	0.00%
	<b>Subtotal:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

# City of Santa Rosa

## Delinquency Summary Report

As of: 06/30/2016

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
<b>2004-1 Stony</b>									
<b>08/01/2011 Billing:</b>									
	12/10/2011	\$0.00	\$0.00	\$0.00	0.00%	29	0	0	0.00%
	04/10/2012	\$0.00	\$0.00	\$0.00	0.00%	29	0	0	0.00%
	<b>Subtotal:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2012 Billing:</b>									
	12/10/2012	\$1,035.01	\$1,035.01	\$0.00	0.00%	29	29	0	0.00%
	04/10/2013	\$1,035.01	\$1,035.01	\$0.00	0.00%	29	29	0	0.00%
	<b>Subtotal:</b>	<b>\$2,070.02</b>	<b>\$2,070.02</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>58</b>	<b>58</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2013 Billing:</b>									
	12/10/2013	\$889.72	\$889.72	\$0.00	0.00%	29	29	0	0.00%
	04/10/2014	\$889.72	\$889.72	\$0.00	0.00%	29	29	0	0.00%
	<b>Subtotal:</b>	<b>\$1,779.44</b>	<b>\$1,779.44</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>58</b>	<b>58</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2014 Billing:</b>									
	12/10/2014	\$1,628.06	\$1,628.06	\$0.00	0.00%	29	29	0	0.00%
	04/10/2015	\$1,628.06	\$1,628.06	\$0.00	0.00%	29	29	0	0.00%
	<b>Subtotal:</b>	<b>\$3,256.12</b>	<b>\$3,256.12</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>58</b>	<b>58</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2015 Billing:</b>									
	12/10/2015	\$1,609.21	\$1,609.21	\$0.00	0.00%	29	29	0	0.00%
	04/10/2016	\$1,609.21	\$1,609.21	\$0.00	0.00%	29	29	0	0.00%
	<b>Subtotal:</b>	<b>\$3,218.42</b>	<b>\$3,218.42</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>58</b>	<b>58</b>	<b>0</b>	<b>0.00%</b>
<b>2004-1 Stony</b>	<b>Total:</b>	<b>\$43,892.08</b>	<b>\$43,892.08</b>	<b>\$0.00</b>	<b>0.00 %</b>	<b>696</b>	<b>522</b>	<b>0</b>	<b>0.00 %</b>
<b>Agency Grand Total:</b>		<b>\$43,892.08</b>	<b>\$43,892.08</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>696</b>	<b>522</b>	<b>0</b>	<b>0.00%</b>

## **4. RATE AND METHOD OF APPORTIONMENT**

The following pages show the Rate and Method of Apportionment of Special Tax for the District.

**EXHIBIT B**  
**(Stony Ranch)**

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

**A. General.** Each year, commencing with the Fiscal Year 2004-2005, 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. 2004-1 (Stony Ranch) (the "District") to provide for the maintenance, inspection, and monitoring 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. 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 each Fiscal Year subsequent to Fiscal Year 2004-2005 shall be calculated using the methodology and figures identified in section B-1, as adjusted in accordance with the applicable provisions of Sections B, C and D.

**B. Calculation of Annual Special Tax Requirement.** 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 or agent, shall compute the Special Tax for each of the lots in the District using the following steps:

1. **First:** For all residential Lots in the Stony Ranch subdivision the Maximum Special Tax for the Fiscal Year 2004-2005 shall be \$168.00 per lot, plus the additional amounts per lot as provided and calculated under the provisions of subsections B.2.b and B.2.c, subject to escalation under Section C hereof; and

2. **Second:** For the applicable Fiscal Year, compute the Special Tax Requirement as follows:

a. 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 City's Departments of Recreation and Parks and Public Works.

b. To the total from B.2.a. above, add the Administrative Cost which is 5% of that total. Administrative costs include the expenses of the City for annual 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 B.2.a. and B.2.b., above, add an amount, not to exceed \$58.00 per lot, which shall be levied, if needed, in accordance with, and subject to, the provisions of Section D.

d. The Special Tax Requirement for the next Fiscal Year is the total of B.2.a., B.2.b., and B.2.c.

C. **Escalation.** Beginning in Fiscal Year 2005-2006, 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 B.2.b shall not be increased under this section.

D. **Reserve.** Portions of the proceeds of the Special Tax shall be used to establish a special reserve for the District (the "Reserve Fund") to be used to pay for extraordinary and otherwise 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 B.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 B.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 B.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 \$18,700 for the Fiscal Year 2004-2005, and thereafter shall be increased annually, beginning in Fiscal Year 2005-2006, using the formula set forth in Section C, above.

E. **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 to the next Fiscal Year and any deficit may be similarly carried forward, provided that the maximum taxes specified above shall not be exceeded.

F. **Prepayment.** The Special Tax may not be prepaid and the obligation to pay it satisfied.

G. **Contest.** 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.

**H. Abolition of Special Tax.** If the Special Tax shall be abolished by initiative or referendum or other action initiated by the owners of the lots in 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 and the title to the landscape parcel, Parcel A, as shown on the recorded map of the Stony Ranch subdivision of the City shall vest immediately in the homeowners' or property owners' association established for the Stony Ranch subdivision or the successor in interest of such association or, if there be no association, then in the property owners of each lot in the District as tenants in common, the ownership of each lot being vested with a 1/29 undivided fee title interest in Parcel A. The City may execute such documents as it deems necessary to show of record such ownership interests in Parcel A. The obligations to maintain Parcel A and its landscaping and other landscaping improvements in a good, healthy and clean condition and to be financially responsible for the services for the storm water treatment device shall become the obligations of the property owners in proportion to their undivided fee title interests in Parcel A.

## 5. BACKGROUND INFORMATION

### 5.1. Project Description

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The District was formed to pay for the following services:

1. Landscape maintenance services, including, but not limited to, care of landscape plants, tree trimming as necessary, operation, maintenance and repair of irrigation system, weed and other landscape pest control as necessary, periodic litter removal, vandalism repair, periodic mulch replenishment, the costs of water and electricity, all in and for the landscape parcel, Parcel A, of the Stony Ranch Subdivision of the City of Santa Rosa, as may now or hereafter be authorized under the Code.
  
2. (a) Maintenance services including but not limited to, the periodic, (as described in subparagraph (b)), removal of accumulated pollutants such as sediment, debris and oil and grease and, as needed or required, any repairs and replacements of the storm water treatment device, Baysaver Model 1/2K, situated in the public street by the subdivision's developer as a required improvement for the Stony Ranch subdivision. Such maintenance activities will require compliance with all applicable local, state, and/or federal laws and regulations including those pertaining to confined space and waste disposal methods in effect at the time such maintenance occurs. Submittal of maintenance records will be required on an annual basis.  
  
(b) Inspection services will be in accordance with the manufacturer's recommendations and as described below. Inspections will be performed quarterly for the first year and maintenance will be performed under any of the following conditions:
  - (i) When the sediment level in either manhole has reached a height of two feet or more from the floor of the manhole;
  - (ii) When any evidence of a chemical spill exists; or
  - (iii) When any evidence of an oil/fuel spill exists.

Inspection and/or routine maintenance frequency will be determined by the site characteristic information collected during the first year of the device's operation, with a minimum of two inspections and/or maintenance services each year thereafter.
  
- (c) Monitoring of storm water influent and effluent pollutant concentrations as may be required to ensure or evaluate product effectiveness.

### 5.2. Resolution

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The following pages show Resolution No. 25973, authorizing the levy of the special tax for the District.

RESOLUTION NO. 25973

A RESOLUTION OF FORMATION OF THE CITY COUNCIL OF CITY OF SANTA ROSA  
SPECIAL TAX DISTRICT NO. 2004-1 (STONY RANCH)

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

WHEREAS, on May 4, 2004, 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. 2004-1 (Stony Ranch)" (the "Resolution of Intention"), stating its intention to form  
Special Tax District No. 2004-1 (Stony Ranch) (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 stating 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 stated in the Resolution of Intention are as 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 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. 2004-1 (Stony Ranch)" 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 May 6, 2004, in Book 661 at Page 5 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 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, attached hereto and by this reference incorporated herein.

8. **Increased Demands.** It is hereby found and determined that the Services are necessary to meet increased demands placed upon local agencies 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 \$100,000 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 landowners 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 May 25, 2004. 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 pursuant to Section 4000 of the California

Elections Code. This Council hereby finds that paragraphs (a), (b), (c)(1) and (c)(3) of Section 4000 are applicable to this special election.

**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 or owners 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 25th day of May, 2004.

AYES: (7) Mayor Wright; Councilmembers Bender, Blanchard, Condrón, Evans  
NOES: (0) Martini, Rabinowitsh

ABSTAIN: (0)

ABSENT: (0)

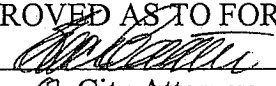
APPROVED: 

Mayor

ATTEST: 

City Clerk

APPROVED AS TO FORM:

  
City Attorney

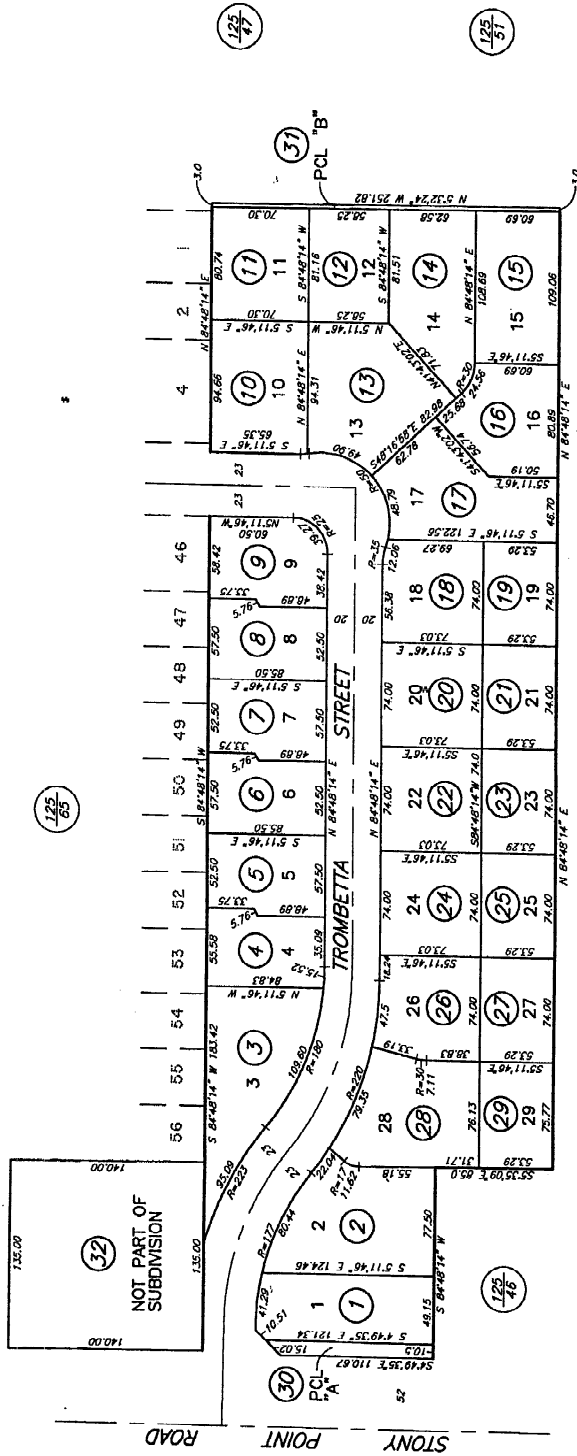
### **5.3. Boundary Map**

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A boundary map of the District was recorded in the Sonoma County Recorder's Office on May 6, 2004 in Book 661 on page 5 of Maps of Assessment and Community Facilities Districts. The Boundary Map is unavailable for inclusion in this report. The boundary map is unavailable for inclusion in this report. The following page shows the Assessor's Parcels within the District.

# COUNTY ASSESSOR'S PARCEL MAP

STONY RANCH  
REC. 06-21-04 IN BK. 663, MAPS, PGS. 1-6



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

Assessor's Map Bk. 125, Pg. 67  
 Sonoma County, Calif. (ACAD)  
 KEY  
 7/28/04-532  
 RPM

SCALE: 1" = 80'

REVISED

## **6. 2016/17 SPECIAL TAX ROLL**

The following pages show the 2016/17 Special Tax Roll for the District.

**City of Santa Rosa**  
**STD No. 2004-1 (Stony Ranch)**  
**Final Billing Detail Report for Fiscal Year 2016/17**

Account ID	Property ID	DB	Tax	Other	Total
125-670-001-000	125-670-001-000		\$61.40	\$0.00	\$61.40
125-670-002-000	125-670-002-000		61.40	0.00	61.40
125-670-003-000	125-670-003-000		61.40	0.00	61.40
125-670-004-000	125-670-004-000		61.40	0.00	61.40
125-670-005-000	125-670-005-000		61.40	0.00	61.40
125-670-006-000	125-670-006-000		61.40	0.00	61.40
125-670-007-000	125-670-007-000		61.40	0.00	61.40
125-670-008-000	125-670-008-000		61.40	0.00	61.40
125-670-009-000	125-670-009-000		61.40	0.00	61.40
125-670-010-000	125-670-010-000		61.40	0.00	61.40
125-670-011-000	125-670-011-000		61.40	0.00	61.40
125-670-012-000	125-670-012-000		61.40	0.00	61.40
125-670-013-000	125-670-013-000		61.40	0.00	61.40
125-670-014-000	125-670-014-000		61.40	0.00	61.40
125-670-015-000	125-670-015-000		61.40	0.00	61.40
125-670-018-000	125-670-018-000		61.40	0.00	61.40
125-670-019-000	125-670-019-000		61.40	0.00	61.40
125-670-020-000	125-670-020-000		61.40	0.00	61.40
125-670-021-000	125-670-021-000		61.40	0.00	61.40
125-670-022-000	125-670-022-000		61.40	0.00	61.40
125-670-023-000	125-670-023-000		61.40	0.00	61.40
125-670-024-000	125-670-024-000		61.40	0.00	61.40
125-670-025-000	125-670-025-000		61.40	0.00	61.40
125-670-026-000	125-670-026-000		61.40	0.00	61.40
125-670-027-000	125-670-027-000		61.40	0.00	61.40
125-670-028-000	125-670-028-000		61.40	0.00	61.40
125-670-029-000	125-670-029-000		61.40	0.00	61.40
125-670-033-000	125-670-033-000		61.40	0.00	61.40
125-670-034-000	125-670-034-000		61.40	0.00	61.40
<b>29 Accounts</b>			<b>\$1,780.60</b>	<b>\$0.00</b>	<b>\$1,780.60</b>