



# Folsom City Council Staff Report

<b>MEETING DATE:</b>	10/24/2023
<b>AGENDA SECTION:</b>	Public Hearing
<b>SUBJECT:</b>	<p><b>City of Folsom Community Facilities District No. 23 (Folsom Ranch) Amended Improvement Area No. 6</b></p> <p><b>Resolution No. 11120- A Resolution of the City Council of the City of Folsom Calling a Special Mailed-Ballot Election Related to Change Proceedings for Improvement Area No. 6 within City of Folsom Community Facilities District No. 23 (Folsom Ranch)</b></p> <p><b>Resolution No. 11121 A Resolution of Change of the City Council of the City of Folsom Relating to Improvement Area No. 6 within the City of Folsom Community Facilities District No. 23 (Folsom Ranch)</b></p> <p><b>Ordinance No. 1339 – An Uncodified Ordinance Levying a Special Tax for the Fiscal Year 2023-2024 and Following Fiscal Years Solely within and Relating to Improvement Area No. 6 within the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (Introduction and First Reading)</b></p>
<b>FROM:</b>	Finance Department

**RECOMMENDATION / CITY COUNCIL ACTION**

It is recommended that the City Council adopt the following resolutions and conduct the first reading of the ordinance:

Resolution No. 11120- A Resolution of the City Council of the City of Folsom Calling a Special Mailed-Ballot Election Related to Change Proceedings for Improvement Area No. 6 within City of Folsom Community Facilities District No. 23 (Folsom Ranch)

Resolution No. 11121– A Resolution of Change of the City Council of the City of Folsom Relating to Improvement Area No. 6 within the City of Folsom Community Facilities District No. 23 (Folsom Ranch)

Ordinance No. 1339 – An Uncodified Ordinance Levying a Special Tax for the Fiscal Year 2023-2024 and Following Fiscal Years Solely within and Relating to Improvement Area No. 6 within the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (Introduction and First Reading)

### **BACKGROUND / ISSUE**

The Folsom Plan Area Specific Plan Public Facilities Financing Plan (“PFFP”), approved by the City Council on January 28, 2014, via Resolution 9298, is an \$877 million plan that describes the backbone infrastructure and facility requirements, presents a comprehensive financing strategy, and sets forth the estimated time horizon for the development of the Folsom Plan Area (“FPA”).

The City Council previously approved the Resolution of Formation (Resolution No. 10435) on May 26, 2020 to form Community Facilities District No. 23 (Folsom Ranch) (“CFD No. 23”), designate Improvement Area No. 6, authorize a special tax to finance the acquisition and construction of certain public facilities and certain public services, authorize the issuance of debt to finance the public facilities, and establish the appropriations limit and maximum bonded indebtedness for Improvement Area No. 6.

Further, the City Council previously approved the Resolution of Change (Resolution No. 10894) on July 26, 2022, to approve an amendment to remove the maximum facilities special tax rates from the multi-family high density property land use and the non-residential property land use.

The landowners within Improvement Area No. 6 have requested to further amend the Amended Rate and Method of Apportionment to remove the maximum facilities special tax rate from the multi-family medium density property land use. This amendment would remove the maximum facilities special tax rate from all remaining taxable property within Improvement Area No. 6. There are no proposed changes to the maximum services special tax rates.

On September 12, 2023, this City Council considered the amendment to the Rate and Method of Apportionment for Improvement Area No. 6 by passage of Resolution No. 11102.

A Public Hearing is required as part of the amendment process for Improvement Area No. 6. Notice of the hearing was mailed to the landowners within Improvement Area No. 6 on September 27, 2023, and published in the Folsom Telegraph on October 12, 2023.

## **POLICY / RULE**

Chapter 5 of the Folsom Plan Area Public Facilities Financing Plan authorizes the formation of CFDs to finance the construction, acquisition, and servicing of FPA backbone infrastructure and public facilities

Section 2.5.3 of the First Amended and Restated Tier 1 Development Agreement authorizes the formation of infrastructure CFDs

Resolution No. 9282 – A Resolution of the City Council of the City of Folsom Approving Goals and Policies for Community Facilities Districts

Mello-Roos Community Facilities Act of 1982

## **ANALYSIS**

CFD No. 23 is structured as an extended-term CFD and will provide the necessary funding to help fund all or a portion of the project's share of PFFP backbone infrastructure and facilities, including related environmental mitigation obligations. The PFFP backbone infrastructure and facilities will be financed using both bond proceeds and PAYGO special tax revenues. The extended-term CFD structure is proposed to help to meet the challenge of high-cost infrastructure and facilities while also aligning the timing of future funding availability with the need for such funding.

The additional amendment to the Amended Rate and Method of Apportionment for Improvement Area No. 6 removes the maximum facilities special tax rate from the multi-family medium density property land use. This amendment removes the maximum facilities special tax rate from all remaining taxable property within Improvement Area No. 6. There are no proposed changes to the maximum services special tax rates. A comparison of the previously amended CFD No. 23 Improvement Area No. 6 Rate and Method of Apportionment and the changes proposed within this Amended CFD No. 23 Improvement Area No. 6 Rate and Method of Apportionment is included in Attachment 2. There is no single-family detached property planned for development within Improvement Area No. 6.

The special tax revenue generated from taxable parcels within Improvement Area No. 6 will include a special tax to fund services only. The amended Fiscal Year 2023/24 maximum facilities special tax rates and maximum services special tax rates, for each land use category, are provided in the table below:

Land Use Category	FY 2023/24 Maximum Facilities Special Tax Rate	FY 2023/24 Maximum Services Special Tax Rate	Per
Single-Family Detached Property - SF/SFHD Zoning	\$0	\$0	Unit
Single-Family Detached Property - MLD Zoning	0	0	Unit
MMD Multi-Family Attached Property	0	332	Acre
MHD Multi-Family Attached Property	0	332	Acre
Non-Residential Property	0	0	Acre

The facilities special tax will no longer be levied and collected. The services special tax can be levied and collected in perpetuity for Improvement Area No. 6. Each fiscal year, commencing with Fiscal Year 2024/25, the maximum services special tax rate will be increased by the June annualized percentage change of the Consumer Price Index for all Urban Consumers, for the San Francisco-Oakland-San Jose area, not to exceed 4%.

Approving the resolutions will amend Improvement Area No. 6, call for a special mailed-ballot election within Improvement Area No. 6, and declare the results of the special mailed-ballot election within Improvement Area No. 6. An ordinance is also being introduced to levy special taxes for Fiscal Year 2023/24 and following fiscal years. This is the first reading of the ordinance.

**FINANCIAL IMPACT**

There is no direct General Fund impact on the City of Folsom. The Improvement Area No. 6 amendment and expenses are solely the responsibility of Improvement Area No. 6. The General Fund is not impacted by the Improvement Area No. 6 Amended Rate and Method of Apportionment.

**ENVIRONMENTAL REVIEW**

An Initial Study and Mitigated Negative Declaration prepared for the Folsom Plan Area Backbone Infrastructure Project were previously prepared for, and adopted by the City Council on February 24, 2015, in accordance with the requirements of the California Environmental Quality Act. Pursuant to CEQA Guidelines section 15378(c), the term “project” does not mean each separate governmental approval for an approved activity which may be subject to several discretionary approvals by governmental agencies. Additionally, the creation of government funding mechanisms which do not involve any commitment to any specific project which may

result in a potentially significant physical impact on the environment is not defined as a “project” under CEQA. CEQA Guidelines Section 15378(b)(4) and 15061(b)(3).

**ATTACHMENTS**

1. Resolution No. 11120 - A Resolution of the City Council of the City of Folsom Calling a Special Mailed-Ballot Election Related to Change Proceedings for Improvement Area No. 6 within City of Folsom Community Facilities District No. 23 (Folsom Ranch)
2. Resolution No. 11121 – A Resolution of Change of the City Council of the City of Folsom Relating to Improvement Area No. 6 within the City of Folsom Community Facilities District No. 23 (Folsom Ranch)
3. Ordinance No. 1339 – An Uncodified Ordinance Levying a Special Tax for the Fiscal Year 2023-2024 and Following Fiscal Years Solely within and Relating to Improvement Area No. 6 within the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (Introduction and First Reading)

Submitted,



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Stacey Tamagni  
Finance Director

ATTACHMENT 1

**RESOLUTION NO. 11120**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOLSOM  
CALLING A SPECIAL MAILED-BALLOT ELECTION RELATED TO  
CHANGE PROCEEDINGS FOR IMPROVEMENT AREA NO. 6 WITHIN  
CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23  
(FOLSOM RANCH)**

**WHEREAS**, the City Council (the “City Council”) of the City of Folsom (the “City”) conducted proceedings under and pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended (being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California), and all laws amendatory thereof or supplemental thereto (the “Act”), among other things, (i) to form a community facilities district within the City of Folsom, designated and known as “City of Folsom Community Facilities District No. 23 (Folsom Ranch)” (the “Community Facilities District”), (ii) to designate Improvement Area No. 6 therein, (iii) to authorize a special tax (the “Special Tax”) to finance the acquisition and construction of certain public facilities (the “Facilities”) and certain public services (the “Services”), (iv) to authorize the issuance of debt to finance the Facilities, and (v) to establish the appropriations limit for Improvement Area No. 6 of the Community Facilities District, all as set forth in the City Council’s Resolution No. 10435 (the “Resolution of Formation”), adopted on May 26, 2020; and

**WHEREAS**, on September 12, 2023, the City Council adopted its Resolution No. 11102 (the “Resolution of Consideration”) in which it determined to consider amending the rate and method of apportionment for Improvement Area No. 6 (the “2023 Rate and Method”) to amend the authority to levy the special tax by eliminating the Facilities Special Tax (the “Proposed Amendments”); and

**WHEREAS**, the Resolution of Consideration set a public hearing to be held on October 24, 2023 (the “Public Hearing”); and

**WHEREAS**, the Public Hearing has been held as scheduled and all persons interested were permitted to testify and to submit written protests to the Proposed Amendments; and

**WHEREAS**, the City Council determined that there was no majority protest under Section 53337 of the Government Code of the State of California, and thus the City Council is permitted to continue with these proceedings; and

**WHEREAS**, in order for the Proposed Amendments to be effective, they must be submitted to an election of the qualified electors of Improvement Area No. 6 of the Community Facilities District; and

**WHEREAS**, a Certificate Regarding Landowners (the “Certificate re: Landowners”) has been filed with the City Clerk (the “Clerk”) and submitted to the City Council, certifying that during the 90 days preceding the close of the Public Hearing on October 24, 2023, there were no persons registered to vote within the territory of Improvement Area No. 6 of the Community Facilities District; and



**WHEREAS**, a Certificate of Clerk Regarding Receipt of Property Owner Waiver and Consent, has been submitted by the Clerk, stating that each landowner, or an authorized representative of each landowner, within Improvement Area No. 6 of the Community Facilities District has filed with the Clerk a properly executed Waiver and Consent (as defined below) in substantially the form attached hereto as Exhibit B, and by this reference incorporated herein;

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Folsom, as follows:

Section 1. The above recitals are true and correct, and the City Council so finds and determines.

Section 2. The City Council accepts the Certificate regarding Landowners filed in these proceedings and finds, in accordance therewith, that during the 90 days just past, there were no registered voters residing within the boundaries of Improvement Area No. 6 of the Community Facilities District. Accordingly, under Section 53326(b) of the Government Code of the State of California, the qualified electors of Improvement Area No. 6 of the Community Facilities District for the proposed special election shall be the owners of land within Improvement Area No. 6 of the Community Facilities District.

Section 3. The City Council further finds and determines that the owners of land within Improvement Area No. 6 of the Community Facilities District (the “Landowners”) are the landowners set forth in the attachment to the Certificate regarding Landowners and that the attachment correctly sets forth the amount of property owned by each Landowner and the number of votes to which each Landowner is entitled pursuant to Section 53326(b), being the number of acres owned rounded up to the next whole acre.

Section 4. The City Council hereby approves the form of Waiver and Consent Shortening Time Periods and Waiving Various Requirements for Conducting a Mailed-Ballot Election (the “Waiver and Consent”) by which the time limits and related requirements respecting preparation and distribution of election materials are waived, a form of which is attached hereto as Exhibit B. The City Council hereby finds that the rights, procedures, and time periods therein waived are solely for the protection of the qualified electors and may be waived by the qualified electors under Section 53326(a) and 53327(b) of the Act and under other provisions of law dealing with waiver generally, and that the Waiver and Consent constitutes a full and knowing waiver, by any qualified elector who has executed the form, of those rights, procedures and time periods.

Section 5. The City Council further finds and determines, based on a Certificate of Clerk regarding Receipt of Property Owner Waiver and Consent Forms provided this date by the Clerk that each Landowner, or an authorized representative of each Landowner, has filed with the Clerk a properly executed Waiver and Consent in substantially the form of Exhibit B hereto. The City Council therefore is establishing the procedures and time periods for this special mailed-ballot election without regard to statutory schedules.

Section 6. Pursuant to Sections 53338(a) and 53326 of the Government Code of the State of California, the City Council hereby calls an election, to be held and conducted upon adoption of this Resolution, and sets October 24, 2023, as the election date. Pursuant to Section 53326 of the



Government Code, the election shall be conducted by mailed ballot; provided that personal service of the respective ballots to authorized representatives of each Landowner is permitted under the terms of the Waiver and Consent forms on file with the Clerk and shall therefore be permitted. The Clerk is directed to either mail or make personal service of the ballots, in the form of the attached Exhibit A, to each Landowner or, if one has been appointed pursuant to a Waiver and Consent, to the Landowner's authorized representative.

Section 7. The proposition to be submitted to the qualified electors of Improvement Area No. 6 of the Community Facilities District shall be as set forth in the form of special election ballot attached hereto as Exhibit A.

Section 8. The Clerk is hereby designated as the official to conduct the special mailed-ballot election pursuant to the Act and California Elections Code Sections 307 and 320 and the following provisions:

(a) The special election shall be held and conducted, and the votes canvassed and the returns made, and the results determined, as provided herein; and in all particulars not prescribed by this Resolution the special election shall be held and conducted and the votes received and canvassed in the manner provided by law for the holding of special elections consistent with the Act.

(b) All Landowners within Improvement Area No. 6 of the Community Facilities District as of the close of the Public Hearing shall be qualified to vote upon the proposition to be submitted at the special election.

(c) The special election shall be conducted as a mailed-ballot election, in accordance with the provisions of the Act and the prior proceedings of the City taken thereunder, and there shall be no polling places for the special election. All ballots shall be delivered or mailed by the Clerk to the Landowners, and all voted ballots are required to be received by the Clerk not later than 6:00 p.m. on the date of the election in order to be counted. However, if at any time the Clerk determines that all votes have been cast, the Clerk shall immediately declare the election closed.

(d) The Clerk shall commence the canvass of the returns of the special election, and report the returns to the City Council no later than the City Council meeting of October 24, 2023.

(e) The City Council may thereupon declare the results of the special election, and shall cause to be spread upon its minutes a statement of the results of the special election as ascertained by the canvass.

Section 9. This Resolution shall take effect from and after its date of adoption.

**PASSED AND ADOPTED** this 24th day of October, 2023, by the following roll-call vote:

**AYES:** Councilmember(s):

**NOES:** Councilmember(s):

**ABSENT:** Councilmember(s):

**ABSTAIN:** Councilmember(s):

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Rosario Rodriguez, MAYOR

ATTEST:

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Christa Freemantle, CITY CLERK

**EXHIBIT A**

**CITY OF FOLSOM  
COMMUNITY FACILITIES DISTRICT NO. 23  
IMPROVEMENT AREA NO. 6  
(FOLSOM RANCH)**

**SPECIAL ELECTION BALLOT  
(Mailed-Ballot Election)**

This ballot is for the use of \_\_\_\_\_, a landowner owning land within Improvement Area No. 6 of City of Folsom Community Facilities District No. 23 (Folsom Ranch).

According to the provisions of the Mello-Roos Community Facilities Act of 1982 and the resolutions of the City Council of the City of Folsom, the above-named landowner is entitled to cast \_\_\_\_\_ votes on this ballot.

In order to be counted, this ballot must be certified below and be returned, either by mail or in person, before 6:00 p.m. on October 24, 2023, to:

Christa Freemantle, City Clerk  
City of Folsom  
50 Natoma Street  
Folsom, CA 95630

Mailing by that date will not be sufficient. The ballot must be physically received by the City Clerk prior to the deadline in order to be counted.

AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT, OR THE VOTER MAY WRITE NUMBERS IN THE SPACES PROVIDED.

**BALLOT MEASURE**

Shall the authority previously conferred upon the City Council (the "City Council") of the City of Folsom by and through its City of Folsom Community Facilities District No. 23 (Folsom Ranch) for Improvement Area No. 6 be changed in accordance with the City Council's Resolution of Consideration to Amend the Rate and Method of Apportionment for Improvement Area No. 6 Within the City of Folsom Community Facilities District No. 23 (Folsom Ranch), and Related Matters adopted on September 12, 2023?

Number of votes YES
Number of votes NO

**Certification**

The undersigned is or are the authorized representative(s) of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed as of October 24, 2023.

\_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**EXHIBIT B**

**WAIVER AND CONSENT  
SHORTENING TIME PERIODS AND WAIVING VARIOUS  
REQUIREMENTS FOR PROCEEDINGS AND FOR  
CONDUCTING SPECIAL MAILED-BALLOT ELECTION  
CITY OF FOLSOM  
COMMUNITY FACILITIES DISTRICT NO. 23  
(FOLSOM RANCH)  
IMPROVEMENT AREA NO. 6  
(CHANGE PROCEEDINGS)**

The undersigned \_\_\_\_\_, is the owner or authorized representative of the owner of Assessor's Parcel No(s). \_\_\_\_\_ within the above-captioned Improvement Area No. 6 (the "Improvement Area") of the City of Folsom Community Facilities District No. 23 (Folsom Ranch) (the "District").

The undersigned understands that a special mailed ballot landowner election will be held to determine whether the authority conferred upon the City Council by and through the District will be changed, all as set forth in Resolution No. 11102 adopted by the City Council of the City of Folsom on September 12, 2023 (the "Resolution of Consideration").

The undersigned is (or are) the person (or persons) legally entitled and authorized to cast the ballot for the above-referenced owner in the election to be conducted within the District for the Improvement Area.

The undersigned, on behalf of the above-referenced owner, hereby waives any and all minimum time periods and requirements pertaining to the conduct of the election pursuant to Government Code Section 53326(a).

The undersigned, on behalf of the above-referenced owner, hereby waives the preparation and distribution of an impartial analysis of the ballot measure, as well as arguments in favor and against, under the authority of Government Code Section 53327(b).

The undersigned, on behalf of the above-referenced owner, hereby waives the requirement to publish notice of the election under Government Code Section 53352.

The undersigned, on behalf of the above-referenced owner, hereby waives the requirements regarding the time to mail ballots to the qualified electors under Elections Code Section 4101, and agrees to accept either mailed service or personal service of the ballot.

The undersigned, on behalf of the above-referenced owner, hereby waives the requirements regarding identification envelopes for the return of mailed ballots contained in Government Code Section 53327.5.

The undersigned, on behalf of the above-referenced owner, hereby waives any right to notice and hearing and consents to authorized facilities, authorized services, expenses and rate and method

of apportionment of special tax as described in the related resolutions to be adopted by the City Council of the City of Folsom on October 24, 2023.

The undersigned, on behalf of the above-referenced owner, hereby waives any and all defects in notice or procedure in the time periods to record the boundary map, conduct of the election, whether known or unknown (other than the right to have ballots accurately counted), and states that the election is being expedited, pursuant to this waiver and consent, at the particular instance and request of the above-referenced owner.

The undersigned, on behalf of the above-referenced owner, hereby consents to the levy and collection of the special tax in accordance with the amended rate and method of apportionment approved by the City Council for the Improvement Area and hereby waives any and all rights to challenge the inclusion of the above referenced parcels in the Improvement Area and any other proceedings related thereto.

Further, the undersigned, on behalf of the above-referenced owner, hereby waives any entitlement to initiate or prosecute any form of legal proceedings, including judicial proceedings, to challenge any aspect of the proceedings for levy of the special tax and for issuance of bonded indebtedness in the District.

I declare, under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct and that this declaration is executed on \_\_\_\_\_, 2023.

\_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**NOTE: If this form is signed by an authorized representative other than an officer of the property owner(s) of the parcel(s), or if the name of the signing party is different from the name of the property owner, please attach evidence of authorization to sign on behalf of the property owner(s) or evidence of name change.**



ATTACHMENT 2

## RESOLUTION NO. 11121

### A RESOLUTION OF CHANGE OF THE CITY COUNCIL OF THE CITY OF FOLSOM RELATING TO IMPROVEMENT AREA NO. 6 WITHIN THE CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23 (FOLSOM RANCH)

**WHEREAS**, the City Council (the “City Council”) of the City of Folsom (the “City”) conducted proceedings under and pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended (being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California), and all laws amendatory thereof or supplemental thereto (the “Act”), among other things, (i) to form a community facilities district within the City of Folsom, designated and known as “City of Folsom Community Facilities District No. 23 (Folsom Ranch)” (the “Community Facilities District”), (ii) to designate Improvement Area No. 6 therein, (iii) to authorize a special tax (the “Special Tax”) to finance the acquisition and construction of certain public facilities (the “Facilities”) and certain public services (the “Services”), (iv) to authorize the issuance of debt to finance the Facilities, and (v) to establish the appropriations limit for Improvement Area No. 6 of the Community Facilities District, all as set forth in the City Council’s Resolution No. 10435 (the “Resolution of Formation”), adopted on May 26, 2020; and

**WHEREAS**, the City Council previously adopted its Resolution No. 10894 on July 26, 2022 (the “2022 Resolution of Change”), approving an amendment to the authority to levy the special tax to adjust the maximum special tax rates based on the planned development within Improvement Area No. 6; and

**WHEREAS**, the amended rate and method of apportionment and manner of collection of the special tax (the “2022 RMA”) for Improvement Area No. 6 of the Community Facilities District is set forth in Exhibit A to Resolution No. 10870 adopted by the City Council on June 14, 2022 (the “2022 Resolution of Consideration”); and

**WHEREAS**, on September 12, 2023, the City Council adopted its Resolution No. 11102 (the “2023 Resolution of Consideration”) in which it determined to consider amending the rate and method of apportionment for Improvement Area No. 6 (the “2023 Rate and Method”) to amend the authority to levy the special tax by eliminating the Facilities Special Tax (as defined in the 2022 RMA) (the “Proposed Amendments”); and

**WHEREAS**, in order for the Proposed Amendments to be effective, a two-thirds approving vote by the qualified electors within Improvement Area No. 6 within the Community Facilities District is required; and

**WHEREAS**, a special mailed-ballot election has been conducted within Improvement Area No. 6 within the Community Facilities District pursuant to Resolution No. 11120, adopted by the City Council on October 24, 2023, to which reference is made for further particulars; and

**WHEREAS**, a Certificate of the City Clerk (the “Clerk”) Regarding Election Results (the “Certificate of Election Results”) has been filed with the City Council; and

**WHEREAS**, the City Council has received, reviewed and hereby accepts the Certificate of Election Results;

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Folsom, as follows:

Section 1. The above recitals are true and correct, and the City Council so finds and determines.

Section 2. The City Council hereby finds and determines and declares that the ballot measure submitted to the qualified electors of Improvement Area No. 6 within the Community Facilities District has been passed and approved by those qualified electors in accordance with Sections 53338 of the Government Code of the State of California.

Section 3. The City Council hereby finds and determines and declares that the authority conferred upon it by the Community Facilities District for Improvement Area No. 6 has been changed in accordance with the Proposed Amendments as set forth in the 2023 Resolution of Consideration.

Section 4. The City Council hereby authorizes and directs the Clerk to cause an Amended Notice of Special Tax Lien to be prepared and to be recorded with the County Recorder of the County of Sacramento (the “County Recorder”) in accordance with the provisions of Section 3117.5 of the Streets and Highways Code of the State of California and Section 53338(c) of the Government Code of the State of California. The Amended Notice of Special Tax Lien shall include, as an attachment, the 2023 Rate and Method as provided in Exhibit A to the 2023 Resolution of Consideration and be recorded in the County Recorder’s office within fifteen days of the date of adoption of this Resolution.

Section 5. This Resolution shall take effect from and after its date of adoption.

**PASSED AND ADOPTED** this 24th day of October, 2023, by the following roll-call vote:

**AYES:** Councilmember(s):

**NOES:** Councilmember(s):

**ABSENT:** Councilmember(s):

**ABSTAIN:** Councilmember(s):

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Rosario Rodriguez, MAYOR

ATTEST:

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Christa Freemantle, CITY CLERK

ATTACHMENT 3

**ORDINANCE NO. 1339**

**AN UNCODIFIED ORDINANCE LEVYING A SPECIAL TAX FOR THE FISCAL YEAR 2023-2024 AND FOLLOWING FISCAL YEARS SOLELY WITHIN AND RELATING TO IMPROVEMENT AREA NO. 6 WITHIN THE CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23 (FOLSOM RANCH)**

The City Council of the City of Folsom, State of California ordains as follows:

**SECTION 1 PURPOSE**

The City Council of the City of Folsom hereby finds, determines and declares based on the record before it that:

1. The City is authorized to establish a community facilities district pursuant to the terms of the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Division 2 of Title 5 of the California Government Code, commencing with Section 53311 (the “Act”); and

2. Pursuant to Section 53350 of the Act, the City is authorized to designate improvement areas within the community facilities district; and

3. Pursuant to Government Code section 53340 and Resolution No. 10435, adopted by the City Council (the “City Council”) of the City of Folsom (the “City”) on May 26, 2020 (the “Resolution of Formation”), the City Council formed its Community Facilities District No. 23 (Folsom Ranch) (the “Community Facilities District”) and a rate and method of apportionment of the special tax (as amended, the “Special Tax”) for Improvement Area No. 6 established therein was approved by an election of the qualified electors within the Community Facilities District on such date; and

4. Pursuant to Government Code section 53340 and Resolution No. 10894, adopted by the City Council on July 26, 2022 (the “2022 Resolution of Change”), an amended rate and method of apportionment of the special tax for Improvement Area No. 6 (the “2022 RMA”) was approved by an election of the qualified electors within the Community Facilities District on such date;

4. Pursuant to Resolution No. 11102, adopted by the City Council on September 12, 2023 (the “2023 Resolution of Consideration”) and Resolution No. 11121 adopted by the City Council on October 24, 2023 (the “2023 Resolution of Change” and, collectively with the Resolution of Formation and the 2023 Resolution of Consideration, the “Resolutions”), the City Council approved an Amended Rate and Method of Apportionment for City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 6 (the “2023 Amended Rate and Method”), which changes were approved by an election of the qualified electors within the Community Facilities District on such date; and

5. The City Council desires to levy and impose the Special Tax and to take other related actions.



## SECTION 2

### **NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF FOLSOM RESOLVES:**

1. The recitals set forth in Section 1 are true and correct.
2. A special tax is hereby levied on all Taxable Property (as defined in the 2023 Amended Rate and Method) within Improvement Area No. 6 for the 2023-24 fiscal year and for all subsequent fiscal years in the amount of the maximum authorized tax, provided that this amount may be adjusted annually, subject to the maximum authorized special tax limit, by resolution of the City Council.
3. The Finance Director of the City of Folsom or designee thereof (the "CFD Administrator") is authorized and directed, to determine each year, without further action of the City Council, the Special Tax, to prepare the annual Special Tax roll in the amount of the Special Tax in accordance with the related exhibit and, without further action of the City Council, to provide all necessary and appropriate information to the Sacramento County Auditor-Controller's Office (the "County") in proper form, and in proper time, necessary to effect the correct and timely billing and collection of the Special Tax on the secured property tax roll of the County; provided, that as provided in the Resolutions and Section 53340 of the California Government Code, the City has reserved the right to utilize any method of collecting the Special Tax which it shall, from time to time, determine to be in the best interests of the City of Folsom (the "City"), including but not limited to, direct billing by the City to the property owners and supplemental billing.
4. The appropriate officers and agents of the City are authorized to make adjustments to the Special Tax roll prior to the final posting of the Special Tax to the County tax roll each fiscal year, as may be necessary to achieve a correct match of the Special Tax levy with the assessor's parcel numbers finally utilized by the County in sending out property tax bills.
5. The City agrees that, in the event the Special Tax for the Improvement Area is collected on the secured tax roll of the County, the County may deduct its reasonable and agreed charges for collecting the Special Tax from the amounts collected, prior to remitting the Special Tax collections to the City.
6. Taxpayers who have requested changes or corrections of the Special Tax pursuant to Section I of the 2023 Amended Rate and Method and who are not satisfied with the decision of the CFD Administrator (whether the CFD Administrator disagrees with the taxpayer or concludes that the City is not authorized to consider the change requested), may appeal to the City Council. The appeal must be in writing, fully explain the grounds of appeal and must be based solely on the correction of mistakes in the levy based upon the status of the property, and no other appeals will be allowed. The CFD Administrator shall schedule the appeal for consideration within a reasonable time at a City Council meeting.

**SECTION 3 SEVERABILITY**

If for any cause any portion of this ordinance is found to be invalid, or if the Special Tax is found inapplicable to any particular parcel by a court of competent jurisdiction, the balance of this ordinance, and the application of the Special Tax to the remaining parcels, shall not be affected.

**SECTION 4 EFFECTIVE DATE; EFFECT ON ORDINANCE NO. 1330**

This ordinance shall take effect and be in force as a tax measure thirty (30) days following its second reading and adoption at a meeting of the City Council; and before the expiration of twenty (20) days after its passage the same shall be published, with the names of the members voting for and against the same, at least once in a newspaper of general circulation published and circulated in the District.

Ordinance No. 1330 adopted by the City Council on August 23, 2022, shall be superseded, solely with respect to Improvement Area No. 6, to the extent it is inconsistent with this ordinance, upon the date that this ordinance takes effect, as described in the immediately preceding paragraph.

\* \* \*

This ordinance was introduced and the title thereof read at the regular meeting of the City Council on October 24, 2023 and the second reading occurred at the regular meeting of the City Council on November 14, 2023.

On a motion by \_\_\_\_\_, second by \_\_\_\_\_, the foregoing ordinance was passed and adopted by the City Council of the City of Folsom, State of California, this \_\_\_\_ day of \_\_\_\_\_, 2023 by the following vote, to wit:

**AYES:** Councilmember(s):

**NOES:** Councilmembers(s):

**ABSENT:** Councilmembers(s):

**ABSTAIN:** Councilmembers(s):

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Rosario Rodriguez, MAYOR

ATTEST:

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Christa Freemantle, CITY CLERK

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to facilitate double-sided printing.*



CITY OF  
**FOLSOM**  
DISTINCTIVE BY NATURE