RESOLUTION NO. _____

A RESOLUTION OF THE COUNCIL OF THE CITY OF FRESNO, CALIFORNIA, OF INTENTION TO ANNEX FINAL TRACT MAP NO. 6276 AS ANNEXATION NO. 144 TO THE CITY OF FRESNO COMMUNITY FACILITIES DISTRICT NO. 11 AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES

WHEREAS, the City of Fresno (City) is a charter city and municipal corporation duly created and existing under the Constitution and laws of the State of California; and

WHEREAS, under the City of Fresno Special Tax Financing Law, Chapter 8, Division 1, Article 3, of the Fresno Municipal Code (City Law), this Council, as the legislative body for the community facilities district and any annexation thereto, has the authority to establish a community facilities district and annex property to the community facilities district; and

WHEREAS, on November 15, 2005, the Council of the City of Fresno (Council) adopted Council Resolution No. 2005-490 establishing the City of Fresno Community Facilities District No. 11 (CFD No. 11); and

WHEREAS, the original boundaries of CFD No. 11 are shown on the Boundary Map of City of Fresno Community Facilities District No. 11, recorded November 8, 2005, at Book 41, Page 61 of Assessment and Community Facilities Districts in the Office of the Recorder, County of Fresno, California, a copy of which is on file in the Office of the City Clerk of the City of Fresno (City Clerk); and

WHEREAS, the territory encompassing the existing CFD No. 11 is attached hereto as Exhibit A and incorporated herein by this reference; and

WHEREAS, the landowner of Final Tract Map No. 6276 has formally petitioned the City to annex Final Tract Map No. 6276 to CFD No. 11, and the area proposed for annexation to CFD No. 11 is attached hereto as Exhibit B and incorporated herein by this reference; and

WHEREAS, the types of public services provided in the existing CFD No. 11 (Services) are specified in the document attached hereto as Exhibit C, Page C-3, and incorporated herein by this reference; and

WHEREAS, the types of Services to be provided to Annexation No. 144 by CFD No. 11, are specified in the document attached hereto as Exhibit C, Page C-1, and incorporated herein by this reference; and

WHEREAS, Annexation No. 144, Final Tract Map No. 6276 is located entirely within the limits of the City of Fresno; and

WHEREAS, CFD No. 11 and Annexation No. 144 will share costs proportionately for Services provided by the City; and

WHEREAS, Annexation No. 144 is Phase III of the larger Parc West Development, represented in Exhibit B and incorporated herein by reference; and

WHEREAS, every phase of the Parc West Development will share costs proportionately for the Services provided to Parc West Drive, which was annexed into CFD No. 11 in Phase I, Annexation No. 141; and

WHEREAS, other areas within the Parc West Development, concurrently with becoming final maps, have been or may be annexed to CFD No. 11, only the taxable property within Annexation No. 144, Final Tract Map No. 6276, Phase III, will share costs of Services provided by CFD No. 11.

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

1. **Recitals.** The forgoing recitals are true and correct.

2. **Proposed Annexation No. 144 Boundaries.** The proposed boundaries of Annexation No. 144 are as shown on the map (copy attached as Exhibit B) on file with the City Clerk. The boundaries, shown in Annexation Map No. 144, for the territory proposed to be annexed, are preliminarily approved. The City Clerk is directed to record Annexation Map No. 144, or cause it to be recorded, in the Office of the Recorder, Fresno County, California within ten days after the adoption date of this resolution.

3. **Services.** The operation and reserves for maintenance (Services) proposed to be financed in and by Annexation No. 144 are listed on Pages C-1 and C-2, respectively, of Exhibit C, attached hereto and incorporated herein by this reference.

4. **Special Taxes.** Except to the extent that funds are otherwise available to CFD No. 11 to pay for the Services in Annexation No. 144 and Annexation No. 144's share of the Services for Parc West Drive, a special tax sufficient to pay the costs (Special Tax) thereof, secured by recording a continuing lien against all nonexempt real property in Annexation No. 144 will be levied annually within Annexation No. 144, and collected in the same manner as ordinary ad valorem property taxes, or in any other manner as this Council or its designee shall determine, including direct billing of the affected property owners. The proposed rate and method of apportionment of the Special Tax among the real property parcels within Annexation No. 144 are described in sufficient detail for each landowner within Annexation No. 144 to estimate the maximum amount each owner will have to pay, in Exhibit D, attached hereto and incorporated herein by this reference.

5. **District Annexation Report.** The Director of Public Works Department, as the officer having charge and control of the Services in and for CFD No. 11, or designee, is directed to study the proposed Services and to make, or cause to be made, and filed with the City Clerk a report of CFD NO. 11, Annexation No. 144 (District Report), in writing presenting the following:

a. A description of the Services by type required to adequately meet the needs of CFD No. 11, Annexation No. 144.

b. An estimate of the fair and reasonable cost of the Services including the cost of acquiring land, rights-of-way and easements, costs of any physical services required in conjunction therewith, and incidental expenses in connection therewith.

c. Describe any plan for Services that will be provided in common with the existing district and/or any territory that may be annexed.

d. If the Special Tax levied within the territory proposed to be annexed is higher or lower than the existing CFD No. 11, identify the extent and reasons why the costs to provide Services in that territory are higher or lower than those provided in the existing CFD No. 11. Specify any alteration in the special tax rate levied within the existing CFD No. 11 because of the proposed annexation.

e. The CFD No. 11, Annexation No. 144 District Report shall be made a part of the record of the public hearing specified below.

6. **Single Ballot.** The propositions to set the appropriations limit and to approve the levy of the Special Tax shall be combined into a single ballot and submitted to the voters pursuant to City Law.

7. **Public Hearing**. Thursday, June 22, 2023 at 10:00 a.m., is fixed as the date and time, in the City Council Chambers, 2600 Fresno Street, Fresno, California, that this Council, the legislative body for CFD No. 11, will conduct a public hearing on the annexation of Final Tract Map No. 6276 and will consider and finally determine whether the public interest, convenience and necessity require the annexation and the levy of the Special Tax.

8. **Public Notice.** The City Clerk is directed to cause notice of the public hearing to be given by publication once in a newspaper of general circulation published in the area of CFD No. 11. The publication shall be complete at least seven days before the hearing date set herein. The notice shall be in the form specified by Sections 53339.4 and 53322 of Chapter 2.5 of the California Government Code.

9. This resolution shall be effective upon final approval.

Attachments:

Exhibit A: Original Boundaries of CFD No. 11
Exhibit B: Annexation Map No. 144
Exhibit C: Description of Services
Exhibit D: Rate and Method of Apportionment of Special Tax

* * * * * * * * * * * * * *

STATE OF CALIFORNIA)
COUNTY OF FRESNO) ss.
CITY OF FRESNO)

I, TODD STERMER, City Clerk of the City of Fresno, certify that the foregoing resolution was adopted by the Council of the City of Fresno, at a regular meeting held on the _____ day of _____ 2023.

AYES :
NOES :
ABSENT :
ABSTAIN :

TODD STERMER, CMC
City Clerk

BY: _____
Date
Deputy

APPROVED AS TO FORM:
ANDREW JANZ
City Attorney

BY: _____
Heather Thomas Date
Deputy City Attorney

CITY OF FRESNO MAINTENANCE CFD11 ANNEXATION

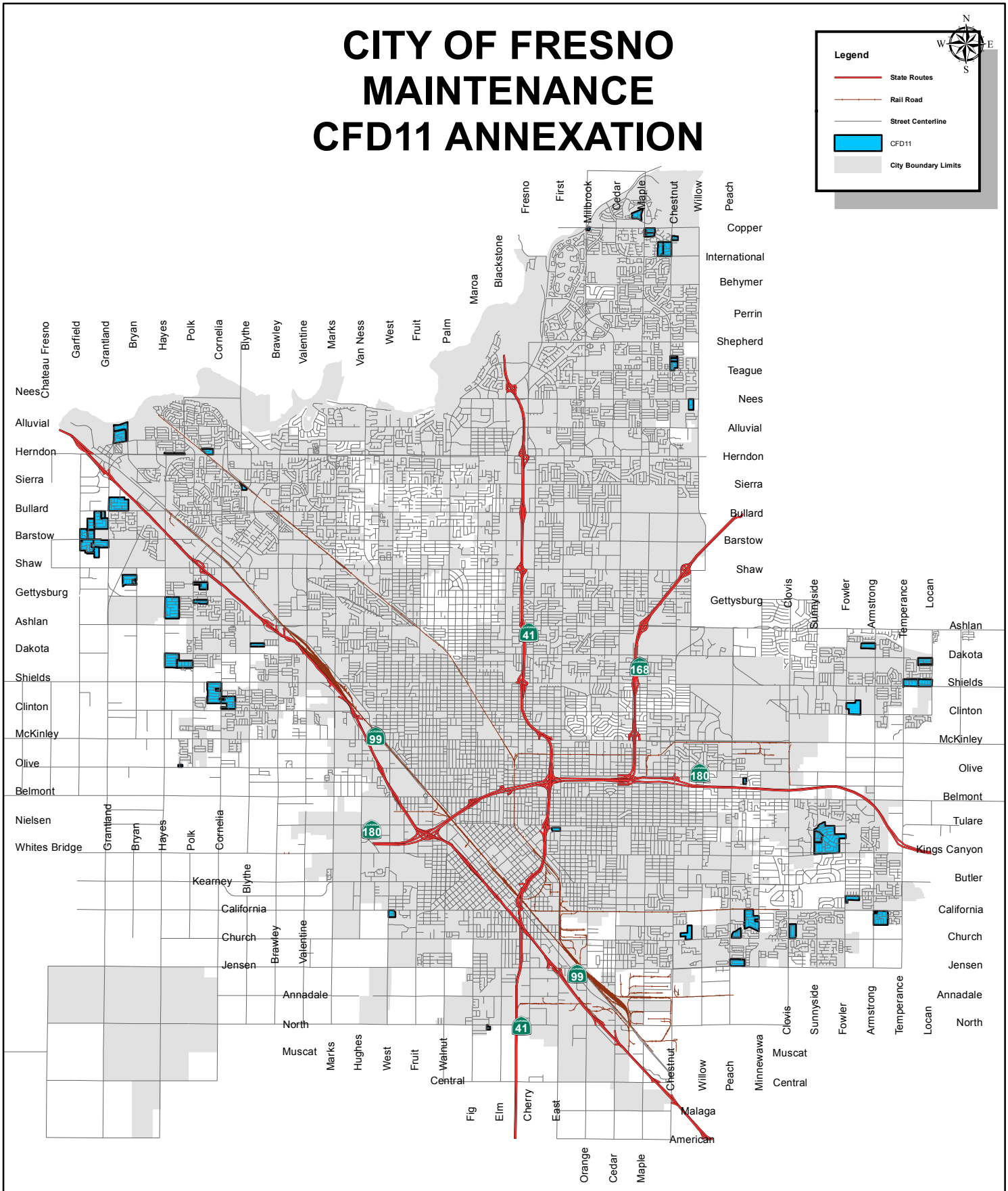


Exhibit A

Date: 3/13/2015

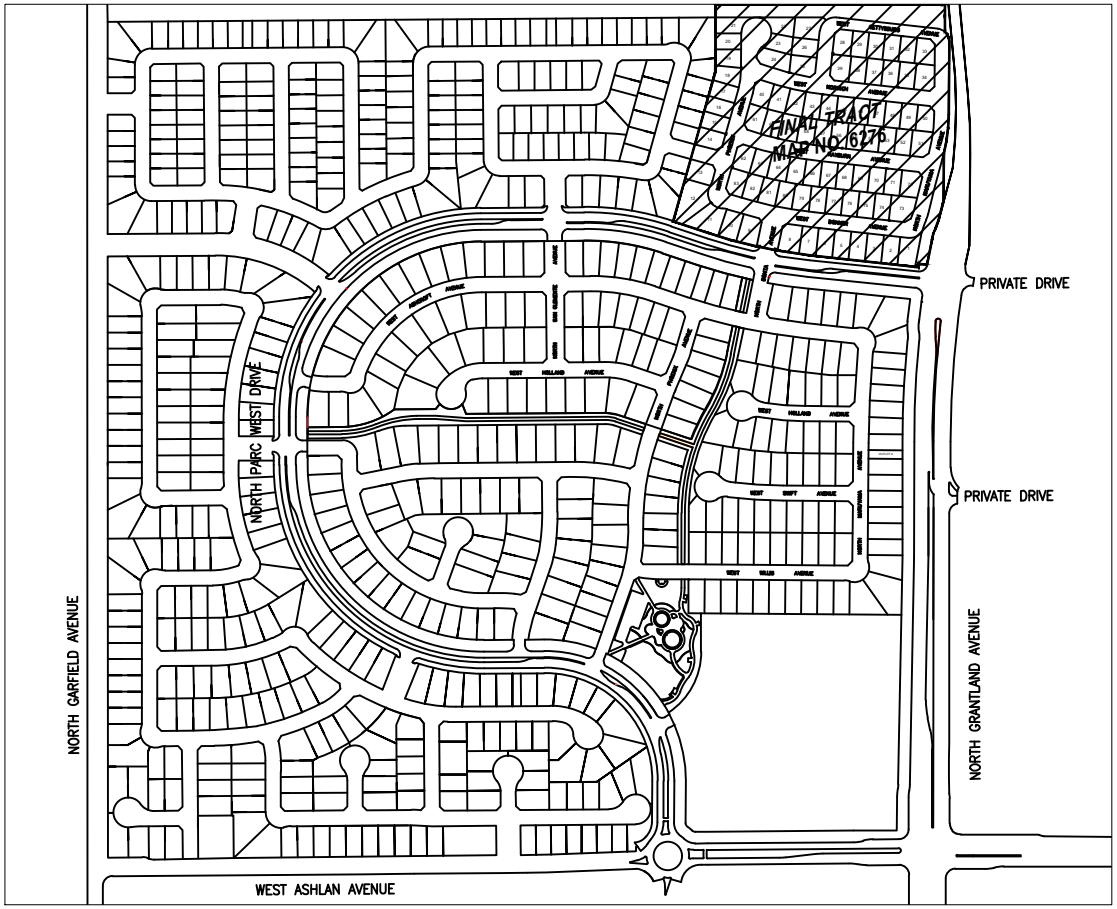
EXHIBIT B

TERRITORY TO BE ANNEXED TO THE CITY CFD NO. 11

BOUNDARY LINE OF NEW TERRITORY

N

NOT TO SCALE



DOC. _____

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF FRESNO THIS ____ DAY OF _____ , 2023.

ATTEST:

TODD STERMER, CMC
CITY CLERK OF THE CITY OF FRESNO

BY:_____
DEPUTY

I HEREBY CERTIFY THAT THE ANNEXATION MAP NO. 144 OF THE COMMUNITY FACILITIES DISTRICT NO. 11, CITY OF FRESNO, COUNTY OF FRESNO, STATE OF CALIFORNIA WAS ADOPTED BY THE COUNCIL OF THE CITY OF FRESNO BY RESOLUTION NO. 2023-____ ON_____, 2023.

ATTEST:

TODD STERMER, CMC
CITY CLERK OF THE CITY OF FRESNO

BY:_____
DEPUTY

THIS ANNEXATION MAP NO. 144 OF THE CITY OF FRESNO COMMUNITY FACILITIES DISTRICT NO. 11, WAS FILED THIS___DAY OF_____ , 2023 AT THE HOUR OF _____ O'CLOCK __ M AT BOOK 46, PAGE ____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF FRESNO, STATE OF CALIFORNIA

PAUL DICTOS, C.P.A.
COUNTY RECORDER OF THE COUNTY OF FRESNO

BY:_____

EXEMPT FROM SB2 FEES PER GOVERNMENT CODE SECTION 27388.1(a)(2)(D)

REFERENCE: BOUNDARY MAP OF CITY OF FRESNO COMMUNITY FACILITIES DISTRICT NO. 11, RECORDED NOVEMBER 8, 2005 AT BOOK 41, PAGE 61 OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE RECORDER IN THE COUNTY OF FRESNO, STATE OF CALIFORNIA

NOTE: FOR PARCEL DIMENSIONS, SEE ASSESSOR'S MAP BOOK PAGES

	CITY OF FRESNO - Public Works Department	
	ANNEXATION MAP NO. 144 OF COMMUNITY FACILITIES DISTRICT NO. 11 OF THE CITY OF FRESNO, FRESNO COUNTY, CALIFORNIA	REVIEWED: OFFICE ENG. _____ CITY ENG. _____
		DR. BY: A. Gonzalez CH. BY: DATE: 4/8/23 SCALE:
		SHEET NO. 1 OF 1 SHEETS

1-P-1485

CFD11 144 A1

EXHIBIT C

City of Fresno

Community Facilities District No. 11
Annexation No. 144

Description of Services to be Financed by Community Facilities District No. 11 for Annexation No. 144 (Final Tract Map No. 6276)

The operations and reserves for the maintenance of certain required improvements (Services) that are to be financed by Community Facilities District No. 11 (CFD No. 11) for Final Tract Map No. 6276, Annexation No. 144 are generally as described below.

The Services will include all costs (including reserves for replacement) attributable to maintaining, servicing, cleaning, repairing and/or replacing landscaped areas and trees in public street rights-of-way, public landscape easements, public open spaces and other similar landscaped areas officially dedicated for public use.

General maintenance will include, without limitation, repairing and replacing irrigation systems as necessary; staking, pruning, replacing and spraying of trees and shrubs; removing litter, debris, and garbage.

Services shall include all costs attributable to cleaning, maintaining, servicing, repairing and/or replacing all ground level infrastructure (including reserves for replacement) within dedicated public easements and outlots. Such facilities include, without limitation, concrete curbs, gutters, entrance median curbs and hardscaping, valley gutters, curb ramps and sidewalks, street name signage, street lighting, and local street paving associated with this subdivision. Such facilities may also include, without limitation.

Services shall include all costs attributable to street lighting services.

Maintenance costs will include a proportionate share of all other expenses that the City of Fresno (City) may incur in administering CFD No. 11.

All Services shall be provided by the City, with its own forces or by contract with third parties, or any combination thereof, to be determined entirely by the City.

Nothing in this exhibit or any other exhibit or provision of this Resolution shall be construed as committing the City or CFD No. 11 to provide all of the authorized Services or to provide for the payment of or reimbursement for all of the authorized incidental expenses. The provision of Services and/or payment or reimbursement of incidental expenses shall be subject to the successful annexation of Annexation No. 144 to CFD No. 11 and the availability of sufficient proceeds of Special Taxes within CFD No. 11.

EXHIBIT C

City of Fresno

Community Facilities District No. 11
Annexation No. 144

Description of Services to be Financed by Community Facilities District No. 11 for Parc West Drive

The operations and reserves for the maintenance of certain required improvements (Services) that are to be financed by Community Facilities District No. 11 (CFD No. 11) for Parc West Drive are generally as described below.

The Services will include all costs (including reserves for replacement) attributable to maintaining, servicing, cleaning, repairing and/or replacing landscaped areas and trees in public street rights-of-way, public landscape easements, public open spaces and other similar landscaped areas officially dedicated for public use.

General maintenance will include, without limitation, mowing, edging, fertilizing, aerating and watering grass areas, repairing and replacing irrigation systems as necessary; staking, pruning, replacing and spraying of trees and shrubs; removing litter, debris, and garbage.

Services shall include all costs attributable to cleaning, maintaining, servicing, repairing and/or replacing all ground level infrastructure (including reserves for replacement) within dedicated public easements and outlots. Such facilities include, without limitation, concrete curbs, gutters, major street median hardscaping, entrance median curbs and hardscaping, valley gutters, curb ramps and sidewalks, street name signage, and street lighting. Such facilities may also include, without limitation, all hardscaping and park amenities and structures associated with the subdivision.

Services shall include all costs attributable to street lighting services.

Maintenance costs will include a proportionate share of all other expenses that the City of Fresno (City) may incur in administering CFD No. 11.

All Services shall be provided by the City, with its own forces or by contract with third parties, or any combination thereof, to be determined entirely by the City.

Nothing in this exhibit or any other exhibit or provision of this Resolution shall be construed as committing the City or CFD No. 11 to provide all of the authorized Services or to provide for the payment of or reimbursement for all of the authorized incidental expenses. The provision of Services and/or payment or reimbursement of incidental expenses shall be subject to the successful annexation of Annexation No. 144 to CFD No. 11 and the availability of sufficient proceeds of Special Taxes within CFD No. 11.

EXHIBIT C

City of Fresno

Community Facilities District No. 11
Formation

Description of Services currently financed by Community Facilities District No. 11

The services that are to be financed (Services) by Community Facilities District No. 11 (CFD No. 11) are any and all Services defined by City of Fresno Special Tax Financing Law (Chapter 8, Division 1, Article 3 of the Fresno Municipal Code) and the Mello-Roos Community Facilities Act of 1982 (Chapter 2.5 commencing with Section 53311, of Part 1, Division 2, Title 5 of the California Government Code.)

I. Services may include <u>all</u> costs attributable to maintaining, servicing, cleaning, repairing and/or replacing all facilities, including hardscaping, in landscaped areas (may include reserves for replacement) in public street rights-of-way, public landscape easements, public trail areas, parkways, and other similar landscaped areas officially dedicated for public use.

II. General maintenance will include, without limitation, mowing, edging, fertilizing, seeding, aerating, and watering grass areas; repairing and replacing irrigation systems as necessary; staking, pruning, replacing and spraying of trees and shrubs; repairing and replacing paths, walkways and trails; removing litter, debris, and garbage.

II. Services may include <u>all</u> costs attributable to cleaning, maintaining, servicing, repairing and/or replacing all local ground level street infrastructure (may include reserves for replacement) within local street rights-of-way. Such facilities may include, without limitation, street paving, curbs and gutters, sidewalks, street lighting, hydrants, inlets, street trees and street furniture.

III. Services may include costs attributable to police, fire, traffic control, street lighting and recreational services.

Maintenance costs will also include a proportionate share of all other expenses that the City of Fresno (City) may incur in administering the CFD No. 11.

All Services shall be provided by the City, with its own forces or by contract with third parties, or any combination thereof, to be determined entirely by the City.

Nothing in this exhibit or any other exhibit or provision of this resolution shall be construed as committing the City or CFD No. 11 to provide all of the authorized Services or to provide for the payment of or reimbursement for all of the authorized incidental expenses. The provision of Services and/or payment or reimbursement of incidental expenses shall be subject to the continued existence of CFD No. 11 and the availability of sufficient proceeds of special taxes within the CFD No. 11.

EXHIBIT D

City of Fresno

Community Facilities District No. 11
Annexation No. 144

Rate and Method of Apportionment of Special Tax

Cost Estimate

The estimate breaks down the costs of providing 1 year's service for FY 2022-2023 for Final Tract Map No. 6276 (83 lots) and Final Tract Map No. 6276's share of Parc West Drive. Parc West Drive includes a total of 722 lots (counting the 83 from Tract No. 6276). All Final Maps in the Parc West area will share equally the cost of Services for Parc West Drive. The total number of lots within the Parc West area may be subject to change, per the allowable amounts, in accordance with the Subdivision Map Act/Fresno Municipal Code. The costs will be updated with future annexations, as needed, if the total number of lots is less than or greater than 722.

ITEM	DESCRIPTION (T-6276)		ESTIMATED COST
1	Landscape Operational Costs		$28,297.00
2	Other Operational Costs		$586.00
3	Reserve for Replacement		$24,459.00
4	Incidental Expenses		$1,245.00
		Total	$54,587.00

ITEM	DESCRIPTION (Parc West Drive)		ESTIMATED COST
1	Landscape Operational Costs		$177,273.00
2	Other Operational Costs		$2,241.00
3	Reserve for Replacement		$189,464.00
4	Incidental Expenses		$10,830.00
		Total	$379,808.00

Subdivision Appropriation Limit

FINAL TRACT MAP NO.	MAX. SPECIAL TAX PER RESIDENTIAL UNIT	TOTAL TAXABLE UNITS	APPROPRIATION LIMIT	SUBDIVIDER
6276	$1,183.73	83	$500,000.00	Essential Housing Asset Management, LLC

EXHIBIT D

City of Fresno

Community Facilities District No. 11
Annexation No. 144

Rate and Method of Apportionment of Special Tax

A Special Tax applicable to each assessor's parcel in Community Facilities District No. 11 (CFD No. 11) shall be levied and collected according to the tax liability determined by the City Council of the City of Fresno, through the application of the appropriate amount or rate for taxable property, as described below. All of the property in CFD No. 11, unless exempted by law or by the provisions of Section E below, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 11 unless a separate Rate and Method of Apportionment of Special Tax is adopted for the annexation area.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Assessor's Parcel" or "**Parcel"** means a lot or parcel shown on an assessor's parcel map with an assigned assessor's parcel number.

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

"City" means the City of Fresno.

"City Law" means the City of Fresno Special Tax Financing Law, Chapter 8, Division 1, Article 3, of the Fresno Municipal Code.

"Council" means the City Council of the City of Fresno, acting as the legislative body of CFD No. 11.

"Developable Lot" means a lot that is anticipated development of residential or non-residential uses, and which is not an outlot, remainder parcel or other parcel which is not intended to be developed or which must be further subdivided before being developed.

"Excluded Parcels" means those assessor's parcels identified as ineligible for inclusion in CFD No. 11 as shown in "Attachment 1" of this Rate and Method of Apportionment of Special Tax.

"**Final Map"** means a final map, or portion thereof, approved by the Council of the City of Fresno pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) that creates individual developable lots for which building permits may be issued. The term "Final Map" shall not include any assessor's parcel map or subdivision map or

portion thereof that does not create individual developable lots for which a building permit may be issued, including assessor's parcels that are designated as remainder parcels.

"Fiscal Year" means the period starting April 1 and ending on the following March 31.

"Maximum Special Tax" means the maximum special tax, determined in accordance with Section C, which can be levied in any Fiscal Year.

"Proportionately" means, in any fiscal year, that the ratio of the actual Special Tax to the Maximum Special Tax is equal for all assessor's parcels in CFD No. 11.

"Public Property" means any property within the boundaries of CFD No. 11 that is owned by the federal government, the State of California or other local governments or public agencies.

"Reserve for Replacement" means a reasonable reserve pursuant to Fresno Municipal Code 8-1-303(e) (4), as a service cost or expense and not as payment for public facilities under Government Code Section 53321(d).

"Residential Unit" means a residential dwelling unit and shall include single-family unattached homes, condominiums, town homes, duplex, triplex and fourplex units, and individual apartment units in a multi-family building. For purposes of the levy of special taxes pursuant to Section C below, "Residential Units" shall include dwelling units already built on taxable property in CFD No. 11, as well as dwelling units planned, but not yet built, when the special tax is levied each fiscal year.

"Shared Services" means the costs of services are paid equally by the property owners of two or more subdivisions.

"Special Tax" means any special tax to be levied each fiscal year on assessor's parcels of taxable property to fund the Special Tax Requirement as defined below.

"Special Tax Requirement" means the amount necessary in any fiscal year to (i) pay authorized maintenance and improvement expenses, (ii) pay administrative expenses of CFD No. 11, and (iii) cure any delinquencies in the payment of special taxes levied in prior fiscal years or (based on delinquencies in the payment of special taxes which have already taken place) are expected to occur in the fiscal year in which the tax will be collected.

"Subdivision" means the division, by any subdivider, of any unit or units of improved or unimproved land, or any portion thereof, shown on the latest equalized county assessment roll as a unit or as contiguous units, for the purpose of sale, lease, or financing whether immediate or future. Property shall be considered as contiguous units, even if it is separated by roads, streets, utility easement or railroad rights-of-way. "Subdivision" includes a condominium project, as defined in Section 4125 of the Civil Code, a community apartment project, as defined in Section 4105 of the Civil Code.

"Taxable Property" means all of the assessor's parcels within the boundaries of CFD No. 11 which are not exempt from the special tax pursuant to law or Section E below.

B. CALCULATION OF RESIDENTIAL UNITS

On April 1 of each fiscal year, the City of Fresno (City) or its designee shall determine how many residential units are built, or allowed to be built, on assessor's parcels within CFD No. 11. For parcels of undeveloped property zoned for development of single-family units attached, the number of residential units shall be determined by referencing the condominium plan, apartment plan site plan or other development plan, or by assigning the maximum allowable units permitted based on the underlying zoning for the parcel. Once a single-family attached building or buildings have been built on an assessor's parcel, the City or its designee shall determine the actual number of residential units contained within the building or buildings, and the special tax levied against the parcel in the next fiscal year shall be calculated by dividing the Special Tax Requirement by the actual number of residential units not to exceed the Maximum Special Tax per residential unit identified for the final map in Section C, Table 1 below.

C. MAXIMUM SPECIAL TAX

The Maximum Special Tax (MST) applicable to each assessor's parcel in CFD No. 11 shall be specific to each final map within CFD No. 11. When additional property is annexed to CFD No. 11, the rate and method adopted for the annexed property shall reflect the MST for the final map or final maps then annexed. The Maximum Special Tax for Fiscal Year 2022-2023 for a residential unit within Final Tract Map No. 6276 is identified in Table 1 below:

Table 1
Maximum Special Tax
(Fiscal Year 2022-2023)*

Final Tract Map Number*	***Maximum Special Tax***
6276	$1,183.73 per Residential Unit

*Beginning in January of each year, the MST will be adjusted upward annually by 2% or by the rise of the Construction Cost Index (CCI), if it exceeds 2%, for the San Francisco Region for the prior 12-month period (December through December) as published in the Engineering News Record, or published in a comparable index if the Engineering News Record is discontinued or otherwise not available. Each annual adjustment of the MST shall become effective on the subsequent July 1.

** A Special Tax shall be levied on all parcels within an identified final map except excluded parcels as identified in Attachment 1.

D. METHOD OF LEVY AND COLLECTION OF THE SPECIAL TAX

Commencing with Fiscal Year 2022-2023, the Special Tax shall be levied on all taxable parcels as follows:

Step 1: Determine the Special Tax Requirement (as defined in Section A above) for the fiscal year in which the Special Tax will be collected;

Step 2: Calculate the total special tax revenues that could be collected from taxable property within CFD No. 11 based on applying the Maximum Special Tax rates determined pursuant to Section C above to the number of residential units on each parcel of taxable property in CFD No. 11;

If the amount determined in Step 1 is greater than or equal to the amount calculated in Step 2, levy the Maximum Special Tax set forth in Table 1 above on all parcels of taxable property in CFD No. 11;

If the amount determined in Step 1 is less than the amount calculated in Step 2, levy the Special Tax proportionately against all parcels of taxable property up to 100% of the Maximum Special Tax for each subdivision as identified in Table 1, until the amount of the Special Tax levy equals the Special Tax Requirement for that fiscal year.

The Special Tax for CFD No. 11 shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that CFD No. 11 may (under the authority of Government Code 53340), in any particular case, bill the taxes directly to the property owner off of the County of Fresno tax roll, and the Special Taxes will be equally subject to penalties and foreclosure if delinquent.

E. EXEMPTIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on parcels that have been conveyed to a public agency, except as otherwise provided in City Law, and properties receiving a welfare exemption under subdivision (g) of Section 214 of the Revenue and Taxation Code. In addition, no Special Tax shall be levied on excluded parcels or parcels that are determined not to be developable lots.

EXHIBIT D

ATTACHMENT 1

City of Fresno

Community Facilities District No. 11
Annexation No. 144

Excluded Parcels

THERE ARE NO EXCLUDED PARCELS IN FINAL TRACT MAP NO. 6276