

RESOLUTION NO. 23-02

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KIRKWOOD MEADOWS
PUBLIC UTILITY DISTRICT, OF INTENTION TO ESTABLISH
A COMMUNITY FACILITIES DISTRICT**

WHEREAS, public health and safety require the Kirkwood Meadows Public Utility District (the "KMPUD"), located in the Counties of Alpine, El Dorado and Amador, State of California, to expend funds to provide fire safety, prevention, response and suppression services, including to acquire and maintain equipment for its fire department and to employ qualified fire department personnel, all in connection with providing fire protection services within the boundary of KMPUD; and

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

WHEREAS, the Board of Directors of KMPUD, having the need to augment funds available for fire protection services, desires to form a community facilities district pursuant to the Act, and to establish a special tax to be levied by the CFD upon parcels within the CFD for the purpose of generating funds to continue providing fire protection services to property in within the boundaries of KMPUD;

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT DOES HEREBY RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

1. Authority. This Board of Directors proposes to conduct proceedings to establish a community facilities district pursuant to the Act to finance costs of public services authorized by the Act.

2. Name of CFD. The name proposed for the community facilities district is "Kirkwood Meadows Public Utility District Community Facilities District No. 2023-1" (Fire Services) (the "CFD").

Pursuant to Section 53350 of the Act, the territory to be included in the CFD (as shown on the map described in Section 3 hereof) is hereby designated as "Kirkwood Meadows Public Utility District Community Facilities District No. 2023-1" (the "CFD").

3. Boundaries Described. The proposed boundaries of the CFD are as shown on the maps of them (three maps; one for each county) on file with the Secretary and a copy of each which is attached hereto as Exhibit A, which boundaries are hereby preliminarily approved and to which maps reference is hereby made for further particulars. The Secretary is hereby directed to record, or cause to be recorded, the map of the boundaries of the CFD in the office of the El Dorado County, Alpine County and Amador County Recorder, as appropriate, within 15 days of the date of adoption of this Resolution, but in any event at least 15 days prior to the public hearing specified below.

4. Services. The type of services proposed to be financed by the CFD and pursuant to the Act shall consist of those listed in Exhibit B hereto and hereby incorporated herein (the "Services").

5. Special Tax. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax (the "Special Tax") sufficient to pay the costs thereof, secured by recordation of a continuing lien against all non-exempt real property in the CFD, will be levied annually within the CFD, and collected in the same manner as ordinary *ad valorem* property taxes, or in such other manner as this Board 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 parcels of real property within the CFD in sufficient detail to allow each landowner within the proposed CFD to estimate the maximum amount such owner will have to pay, are described in Exhibit C attached hereto and hereby incorporated herein (the "Rate and Method"). The Board of Directors hereby finds that the provisions of Section 53313.6, 53313.7 and 53313.9 (relating to adjustments to *ad valorem* property taxes) are inapplicable to the proposed CFD. It is anticipated that the Special Tax will be billed as a separate line item on the regular property tax bill. However, KMPUD reserves the right, under Section 53340 of the Act, to utilize any method of collecting the Special Tax which it shall, from time to time, determine to be in the best interests of KMPUD, including, but not limited to, direct billing by KMPUD to the property owners and supplemental billing.

6. Exempt Property. Except as may otherwise be provided by law or by the Rate and Method, the following shall be omitted from the levy of the Special Tax: (i) all lands owned by any public entity, including the United States, the State of California, the County and KMPUD, or any departments or political subdivisions thereof, and (ii) acreage that is the subject of an open-space easement acquired by the County, or dedicated or restricted to agricultural or conservation uses, as described in the Act. In the event that a portion of the property within the CFD shall become for any reason exempt, wholly or in part, from the levy of the Special Tax, this Board will, on behalf of the CFD, increase the levy to the extent necessary upon the remaining property within the CFD which is not exempt in order to yield the annual expenses of the CFD, if any, subject to the maximum allowable tax and the provisions of the rate and method of apportionment of the Special Tax.

7. Election. The levy of the Special Tax shall be subject to the approval of the qualified electors within the CFD at a special election. The qualified electors shall be the registered voters within the proposed CFD.

8. CFD Report. KMPUD's General Manager, as the officer having charge and control of the Services in and for the CFD, or the designee of such officer, is hereby directed to study said proposed Services and to make, or cause to be made, and file with the Secretary a report in writing, (the "CFD Report") as provided in Section 53321.5 of the Act, presenting at a minimum the following:

(a) A description of the Services by type which will be required to adequately meet the needs and purpose of the CFD.

(b) An estimate of the fair and reasonable cost of the Services including the cost of acquisition of equipment incidental thereto and incidental expenses in connection therewith.

The CFD Report shall be made a part of the record of the public hearing specified below.

9. Termination of Fire Suppression Assessment. It is further the intention of the Board of Directors that if the Special Tax of the CFD is implemented the Board will take action to repeal the fire suppression assessment implemented pursuant to Resolution No. 97-03 adopted by the Board on July 24, 1997 and levied among parcels within KMPUD.

10. Public Hearing. Monday, April 3, 2023 at 2:00 p.m. or as soon as possible thereafter, in this Board of Directors' Board Room, 33540 Loop Road, Kirkwood, California, be, and the same are hereby appointed and fixed as the time and place when and where this Board of Directors, as legislative body for the CFD, will conduct a public hearing on the establishment of the CFD, and consider and finally determine whether the public interest, convenience and necessity require the formation of the CFD, and the levy of the Special Taxes.

11. Notice of Hearing. The Secretary is hereby directed to cause notice of the public hearing to be given by publication one time in a newspaper published in the area of the CFD. The publication shall be completed at least seven days before the date of the public hearing specified above. The Secretary may, but is not required to, also cause notice of the hearing to be given to each property owner within the CFD by first class mail, postage prepaid, to each such owner's addresses as it appears on the most recent tax records of Alpine, El Dorado and Amador Counties, or as otherwise known to the Secretary to be correct. Such mailing shall be completed not less than 15 days before the date of the public hearing. Each of the notices shall be substantially in the form specified in Section 53322 of the Act.

12. Notice to Counties. The General Manager is hereby authorized and directed to provide notice and a copy of this Resolution to Alpine, El Dorado and Amador Counties as required pursuant to Section 53315.6 of the Act.

PASSED AND ADOPTED at a regular meeting of the Board of Directors on the 3rd day of March, 2023 by the following vote:

AYES: Directors Schroeder, Dombrook, and Mitarotonda

NOES:

ABSTAIN:

ABSENT: President Epstein, Director Perroud



President



Secretary

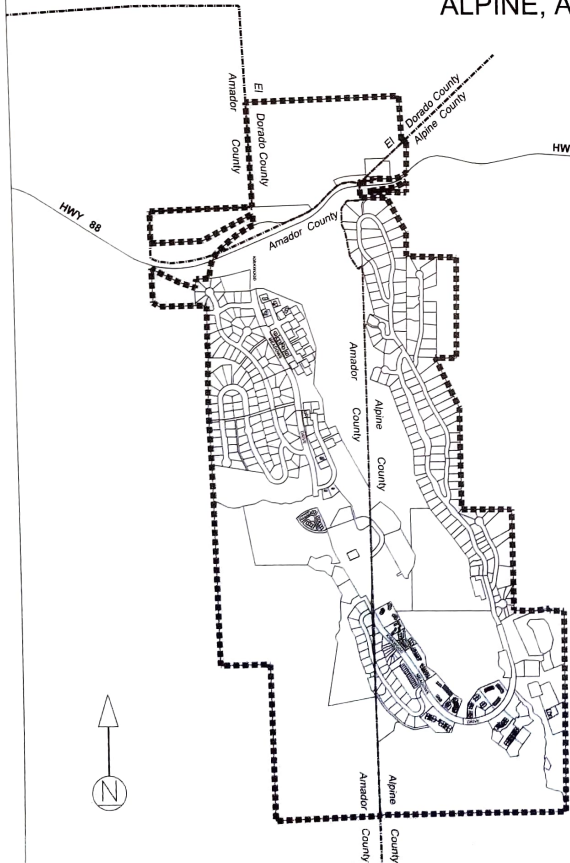
EXHIBIT A

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
Community Facilities District No. 2023-1
(Fire Services)**

BOUNDARY MAPS

[attach 3 maps]

**PROPOSED BOUNDARIES OF
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2023-1
(FIRE SERVICES)
ALPINE, AMADOR, AND EL DORADO COUNTIES
STATE OF CALIFORNIA**



LEGEND

- - - - - Proposed Boundaries of Kirkwood Meadows Public Utility District Community Facilities District No. 2023-1 (Fire Services)
 - - - - - County Boundary Line
 ——— Assessor Parcel Line

(1) Filed in the office of the Secretary of Kirkwood Meadows Public Utility District this 3rd day of MARCH, 2023.

Peter A. Dornbrook
Peter A. Dornbrook, Secretary,
Kirkwood Meadows Public Utility District, California

(2) I hereby certify that the within map showing the proposed boundaries of Kirkwood Meadows Public Utility District Community Facilities District No. 2023-1 (Fire Services), Alpine, Amador, and El Dorado Counties, State of California, was approved by the Board of Directors of Kirkwood Meadows Public Utility District at a regular meeting thereof, held on the 3rd day of MARCH, 2023, by its Resolution No. 23-02.

Peter A. Dornbrook
Peter A. Dornbrook, Secretary,
Kirkwood Meadows Public Utility District, California

Amador County Recorder's Certificate

This map has been filed under Document Number 2023-0001236, this 1st day of March, 2023, at 11:40 a.m., in Book 1 of Maps of Assessment and Community Facilities Districts at page 390, in the office of the county recorder in Amador County, State of California, at the request of Kirkwood Meadows Public Utility District in the amount of \$ 10⁰⁰ filed.

2023-0001236
03/10/2023

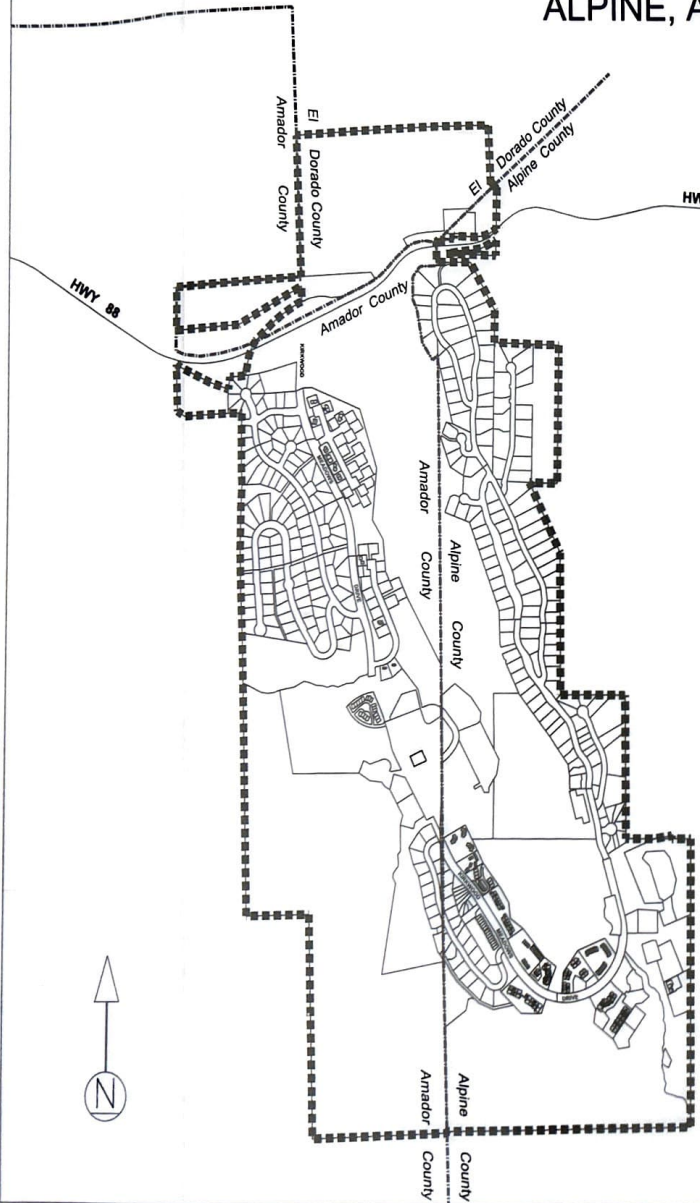
Kimberly L. Grady
Recorder - Clerk
Amador County

By: W. Huetado

Deputy Recorder

- Confirmed Copy -
Has not been compared
with original.

**PROPOSED BOUNDARIES OF
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2023-1
(FIRE SERVICES)
ALPINE, AMADOR, AND EL DORADO COUNTIES
STATE OF CALIFORNIA**



LEGEND

Proposed Boundaries of Kirkwood Meadows Public Utility District Community Facilities District No. 2023-1 (Fire Services)
 County Boundary Line
 Assessor Parcel Line

(1) Filed in the office of the Secretary of Kirkwood Meadows Public Utility District this 3rd day of MARCH, 2023.

Peter A. Dornbrook
Peter A. Dornbrook, Secretary,
Kirkwood Meadows Public Utility District, California

(2) I hereby certify that the within map showing the proposed boundaries of Kirkwood Meadows Public Utility District Community Facilities District No. 2023-1 (Fire Services), Alpine, Amador, and El Dorado Counties, State of California, was approved by the Board of Directors of Kirkwood Meadows Public Utility District at a regular meeting thereof, held on the 3rd day of MARCH, 2023, by its Resolution No. 23-02.

Peter A. Dornbrook
Peter A. Dornbrook, Secretary,
Kirkwood Meadows Public Utility District, California

Alpine County Recorder's Certificate

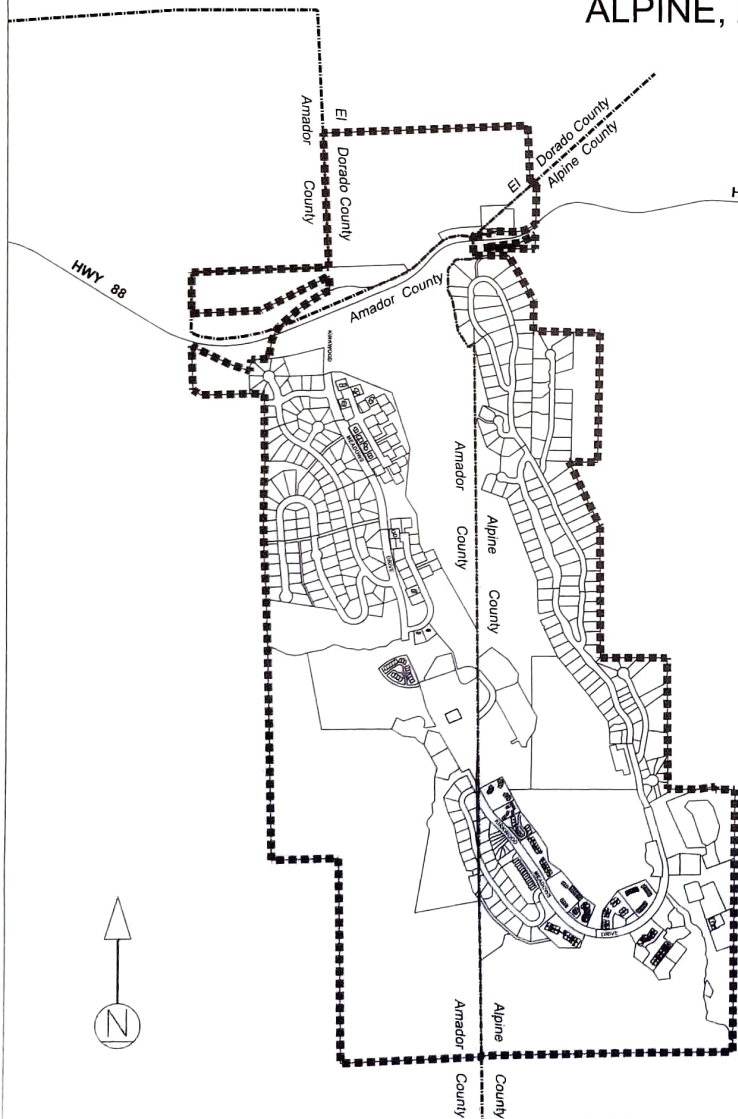
This map has been filed under Document Number _____, this 7th day of March, 2023, at 4:03 p.m., in Book 8 of Maps of Assessment and Community Facilities Districts at page 27, in the office of the county recorder in Alpine County, State of California, at the request of Kirkwood Meadows Public Utility District in the amount of \$ 82.00.

Donald O'Connor
Assessor / Recorder
Alpine County

By: Granite Miller
Deputy Recorder

Prepared by DTA

**PROPOSED BOUNDARIES OF
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2023-1
(FIRE SERVICES)
ALPINE, AMADOR, AND EL DORADO COUNTIES
STATE OF CALIFORNIA**



LEGEND

Proposed Boundaries of Kirkwood Meadows Public Utility District Community Facilities District No. 2023-1 (Fire Services)
 County Boundary Line
 Assessor Parcel Line

(1) Filed in the office of the Secretary of Kirkwood Meadows Public Utility District this 3rd day of MARCH, 2023.

Peter A. Dornbrook
Peter A. Dornbrook, Secretary,
Kirkwood Meadows Public Utility District, California

(2) I hereby certify that the within map showing the proposed boundaries of Kirkwood Meadows Public Utility District Community Facilities District No. 2023-1 (Fire Services), Alpine, Amador, and El Dorado Counties, State of California, was approved by the Board of Directors of Kirkwood Meadows Public Utility District at a regular meeting thereof, held on the 3rd day of MARCH, 2023, by its Resolution No. 23-02.

Peter A. Dornbrook
Peter A. Dornbrook, Secretary,
Kirkwood Meadows Public Utility District, California

El Dorado County Recorder's Certificate

This map has been filed under Document Number 2023-0006785, this 10th day of March, 2023, at 10:21:02 a.m., in Book 5 of Maps of Assessment and Community Facilities Districts at page 47, in the office of the county recorder in El Dorado County, State of California, at the request of Kirkwood Meadows Public Utility District in the amount of \$ 14.00.

Janelle K. Horne
Recorder - Clerk
El Dorado County

By: Shawn M. McCormick
Deputy Recorder

2023-0006785
El Dorado
Janelle K. Horne
Recorder-Clerk
03/10/2023 10:27:02 AM
CONFORMED COF
Copy of document recorded
Has not been compared with original

EXHIBIT B

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
Community Facilities District No. 2023-1
(Fire Services)**

DESCRIPTION OF SERVICES

The Services consist of all fire protection, prevention and suppression services, including medical services, and including but not limited to costs of personnel, equipment, replacement reserves and maintenance and costs incidental thereto.

Reimbursement of costs related to the formation of the CFD advanced by KMPUD or any party related to any of the foregoing, and administrative expenses of KMPUD related to the CFD.

EXHIBIT C

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
Community Facilities District No. 2023-1
(Fire Services)**

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

**RATE AND METHOD OF APPORTIONMENT FOR
KIRKWOOD PUBLIC UTILITY DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2023-1
(FIRE PROTECTION AND SUPPRESSION)**

A Special Tax hereinafter defined shall be levied on Assessor's Parcels in the Kirkwood Public Utility District Community Facilities District No. 2023-1 (Fire Protection and Suppression) ("CFD No. 2023-1") and collected each Fiscal Year commencing in Fiscal Year 2023-2024, in an amount determined by the CFD Administrator, according to the method of apportionment set forth herein. All of the real property in CFD No. 2023-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided. All Special Taxes collected hereunder shall only be used for the Special Tax Requirement, as hereinafter defined, and for no other purpose.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the actual or reasonably estimated costs directly related to the formation and administration of CFD No. 2023-1 including, but not limited to: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the District or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs to the District, CFD No. 2023-1 or any designee thereof of complying with District or CFD No. 2023-1 disclosure requirements; the costs associated with responding to public inquiries regarding the Special Taxes; the costs of the District, CFD No. 2023-1 or any designee thereof related to an appeal of the Special Tax; and the District's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the District or CFD No. 2023-1 for any other administrative purposes of CFD No. 2023-1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Assessor's Parcel" means any real property to which an Assessor's parcel number is assigned as shown on an Assessor's Parcel Map.

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

"Authorized Fire Protection Services" means (i) fire protection, suppression and medical services and the purchase and/or replacement of fire equipment of the District and (ii) any other services authorized to be financed pursuant to the Act.

"Board" means the Board of Directors of the District, acting as the legislative body of CFD No. 2023-1.

"CFD Administrator" means the official of the District, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"CFD No. 2023-1" means the Kirkwood Public Utility District Community Facilities District No. 2023-1 (Fire Protection and Suppression).

"Condominium Property" means all Assessor's Parcels of Residential Property classified as condominium or multi-family residential property based on the County Land Use Code or other applicable information as determined by the CFD Administrator.

"Consumer Price Index" means the Consumer Price Index published by the U.S. Bureau of Labor Statistics for "All Urban Consumers" in the San Francisco – Oakland - Hayward Area, measured as of the month of December in the calendar year which ends in the previous Fiscal Year. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the Consumer Price Index for the San Francisco – Oakland - Hayward Area.

"County" means the County of Alpine, County of Amador, and/or County of El Dorado, as applicable.

"County Assessor's Roll" means, for each Fiscal Year, the final County Assessor's Roll as of January 1 of the prior Fiscal Year. The County Assessor's Roll includes certain data for each valid Assessor's Parcel, including the County Land Use Code, and Improvement Value.

"County Land Use Code" means, for each Fiscal Year, the land use code assigned by the County to identify the particular land use for each Assessor's Parcel as included in the County Assessor's Roll. To the extent that the naming/numbering conventions currently used by the County change, the CFD Administrator shall determine the new applicable County Land Use Code(s) to replace any specific County Land Use Code(s) that are no longer valid.

"Developed Property" means, for each Fiscal Year, all Assessor's Parcels of Taxable Property not classified as Vacant Property.

"District" means the Kirkwood Public Utility District.

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

"Improvement Value" means, for each Fiscal Year, for each APN, the value of the improvements located on such APN as indicated on the County Assessor's Roll.

"KMR Parking Report" means the maximum daily Parking Spaces identified in the annual report prepared by Kirkwood Mountain Resort as required pursuant to Mitigation Measure 4.7(d) of the Kirkwood Specific Plan. Such report is submitted by the fall of each year to the Tri-County Technical Advisory Committee.

"Maximum Annual Special Tax" means the Maximum Annual Special Tax, determined in accordance with Section C.1 below, that can be levied in any Fiscal Year on any Assessor's Parcel of Developed Property within CFD No. 2023-1.

"Non-Residential Property" means all Assessor's Parcels of Developed Property not classified as Residential Property.

"Parking Space(s)" means the number of vehicle parking spaces assigned to a particular Assessor's Parcel as determined by the CFD Administrator pursuant to Section B.1. below.

"Property Owner Association Property" means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 2023-1 that is owned in fee or by easement, or dedicated to, a property owner association (also known as a homeowner association), including any master or sub-association as of January 1 of the prior Fiscal Year.

"Proportionately" means, for Developed Property, that the ratio of the actual Special Tax levy to the Maximum Annual Special Tax is equal for all Assessor's Parcels of Developed Property, except to the extent that the Special Tax levy on Developed Property is limited as described in Section D below.

"Public Property" means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 2023-1 that is used for rights-of-way or any other purpose and is owned by, dedicated to, or irrevocably offered for dedication to the District, federal government, the State of California, the County or any other public agency as of January 1 of the prior Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use. In order to ensure that such property is correctly classified as Public Property, the owner of such property shall provide the CFD Administrator with a copy of any applicable documents.

"Residential Property" means all Assessor's Parcels of Developed Property coded as residential property based on the County Land Use Code or other applicable information as determined by the CFD Administrator.

"Single Family Residential Property" means all Assessor's Parcels of Residential Property that are not classified as Condominium Property or Timeshare Property.

"Special Tax" means the annual special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax Requirement.

"Special Tax Requirement" means that amount required in any Fiscal Year for CFD No. 2023-1 to: (i) pay for Authorized Fire Protection Services; (ii) pay for Administrative Expenses as determined by the CFD Administrator; (iii) pay for reasonably anticipated Special Tax delinquencies based upon the historical delinquency rate for CFD No. 2023-1; less (iv) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 2023-1 which are not exempt from the Special Tax pursuant to law or Section E below.

"Timeshare Property" means any Assessor's Parcels of Condominium Property considered timeshare units as (i) identified by the County Land Use Code, (ii) described on the Assessor's Parcel Map, or (iii) based on other applicable information as determined by the CFD Administrator. Each physical timeshare dwelling unit will be assigned multiple timeshare Assessor's Parcel numbers, representing a fractional share of such dwelling unit.

"Vacant Property" means, for each Fiscal Year, all Assessor's Parcels of Taxable Property with an Improvement Value equal to \$0 as indicated in the County Assessor's Roll and not listed in Table 2 herein.

"Welfare Exemption" means, for each Fiscal Year, any Assessor's Parcel that is used exclusively for charitable, hospital, or religious purposes and that has a property tax welfare exemption as indicated in the County's Assessor's Roll.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 2023-1 shall be classified as Developed Property or Vacant Property and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below.

The Maximum Annual Special Tax for Developed Property shall be based on the number of Parking Spaces located on the Assessor's Parcel. The number of Parking Spaces

assigned to Residential Property and Non-Residential Property is described in Section 1 and Section 2 below.

1. Residential Property

The number of Parking Spaces for Assessor’s Parcels of Residential Property is determined in Table 1 below.

**Table 1
Fiscal Year 2023-24
Parking Spaces for Residential Property**

Land Use Description	Parking Spaces
Single Family Residential Property	Two (2) Parking Spaces per dwelling unit
Condominium Property	One (1) Parking Space per dwelling unit
Timeshare Property	<p>The number of Parking Spaces allocated to each Assessor’s Parcel of Timeshare Property will be calculated based on such Assessor’s Parcel’s fractional share of the physical dwelling unit.</p> <p>For example, if a timeshare dwelling unit includes eight individual timeshare Assessor’s Parcels, then each such Assessor’s Parcel represents 1/8 of a Parking Space.</p>

2. Non-Residential Property

- (i) Parking Spaces assigned to Non-Residential Property at time of formation of CFD No. 2023-1

The number of Parking Spaces assigned to specific Assessor’s Parcels of Non-Residential Property at the time of formation of CFD No. 2023-1 is listed in Table 2 below. The number of Parking Spaces shall be updated each year by the CFD Administrator pursuant to the KMR Parking Report or as otherwise determined by the CFD Administrator based on site plans, physical inspection, or other available information. Notwithstanding the foregoing, the number of Parking Spaces for an Assessor’s Parcel cannot be decreased from the prior Fiscal Year other than due to (i) abandonment of the Parking Spaces as a result of a change in land use for such Assessor’s Parcel, (ii) changes to the Assessor Parcel number based on information provided by the County, or (iii) other factors as determined by the CFD Administrator.

**Table 2
Fiscal Year 2023-24**

Parking Spaces at time of formation of CFD No. 2023-1

Assessor's Parcel	County	Additional Description	Parking Spaces
006-010-024-000	Alpine	Timber Creek / Loop Road (portion)	105
006-010-077-000	Alpine	Village / KMD / Tennis Courts	827
006-010-087-000	Alpine	West Village (portion)	84
006-010-088-000	Alpine	West Village (portion)	36
006-010-095-000	Alpine	East Village	50
006-010-096-000	Alpine	East Village (portion)	8
006-010-097-000	Alpine	East Village (portion)	68
006-010-099-000	Alpine	Red Cliffs (portion)	242
006-010-102-000	Alpine	Mighty Mountain	94
006-010-105-000	Alpine	Red Cliffs (portion)	241
006-020-007-000	Alpine	Kirkwood Inn East (portion)	21
006-020-009-000	Alpine	Kirkwood Inn East (portion)	42
006-020-019-000	Alpine	Timber Creek	310
006-090-024-000	Alpine	Cornice Grill	8
006-060-001-000	Alpine	Retail Sales	0
006-060-002-000	Alpine	Retail Sales	0
006-010-023-000	Alpine	Miscellaneous	0
006-010-048-000	Alpine	Commercial	0
006-010-049-000	Alpine	Commercial	0
006-010-050-000	Alpine	Commercial	0
006-010-065-000	Alpine	Miscellaneous	0
006-010-075-000	Alpine	Recreational	0
006-010-094-000	Alpine	Commercial	0
006-020-008-000	Alpine	Commercial	0
006-020-010-000	Alpine	Commercial	0
006-020-017-000	Alpine	Commercial	0
006-020-018-000	Alpine	Commercial	0
006-160-001-000	Alpine	Office	0
006-160-002-000	Alpine	Office	0
006-160-003-000	Alpine	Office	0
006-160-004-000	Alpine	Office	0
006-160-005-000	Alpine	Office	0
006-160-006-000	Alpine	Office	0
006-160-007-000	Alpine	Office	0
006-201-002-000	Alpine	Restaurant	0
006-201-003-000	Alpine	Office	0
006-201-005-000	Alpine	Commercial	0
026-010-021-000	Amador	Commercial	0
026-020-047-000	Amador	Commercial	0
026-270-034-000	Amador	Timber Creek / Loop Road	574
026-270-037-000	Amador	Renwick / KMD	30
039-070-017-000	El Dorado	Kirkwood Inn East	63
039-070-018-000	El Dorado	Village East	0

If an Assessor's Parcel is subdivided and the new Assessor's Parcels are not identified in the KMR Parking Report, then the CFD Administrator shall allocate the Parking Spaces from the prior Assessor's Parcels to the new Assessor's Parcels based on the latest County Assessor's maps, site plans, or other available information.

- (ii) Parking Spaces assigned to Non-Residential Property not identified in Section B.2.(i) above

For an Assessor's Parcel of Non-Residential Property not identified in Section B.2.(i) above, the number of Parking Spaces will be equal to zero (0).

C. MAXIMUM ANNUAL SPECIAL TAX

1. Developed Property

The Fiscal Year 2023-2024 Maximum Annual Special Tax for Developed Property is equal to \$513 per Parking Space.

2. Vacant Property

The Special Tax shall not be levied on Vacant Property.

3. Increase in Maximum Annual Special Tax

On each July 1, commencing on July 1, 2024, the Maximum Annual Special Tax shown in Section C.1 above shall be increased by the greater of (i) the percentage increase in the Consumer Price Index or (ii) the actual costs of Authorized Fire Protection Services with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) per Fiscal Year.

D. APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2023-2024 and for each following Fiscal Year, the Board shall determine the Special Tax Requirement and shall levy the Special Tax until the total Special Tax levy equals the Special Tax Requirement. The Special Tax shall be levied each Fiscal Year as follows:

The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Annual Special Tax.

E. EXEMPTIONS

No Special Taxes shall be levied on Property Owner Association Property, Public Property, or any Assessor's Parcel that has a Welfare Exemption.

F. APPEALS AND INTERPRETATIONS

Any landowner or resident may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Board by filing a written notice of appeal with the District Clerk, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for its disagreement with the CFD Administrator's determination.

Interpretations may be made by the Board by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

G. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2023-1 may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. TERM OF SPECIAL TAX

The Special Tax shall be levied as long as necessary to meet the Special Tax Requirement.