

**RESOLUTION NO. 2024-04**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE DONNER SUMMIT PUBLIC UTILITY DISTRICT TO FORM THE DONNER SUMMIT PUBLIC UTILITY DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2024-1 (SEWER EXTENSION) TO FINANCE THE ACQUISITION AND CONSTRUCTION OF CERTAIN PUBLIC FACILITIES IN AND FOR SUCH COMMUNITY FACILITIES DISTRICT**

**WHEREAS**, on February 20, 2024, the Board of Directors (the "Board") of the Donner Summit Public Utility District ("District") adopted its Resolution No. 2024-02 (the "Resolution of Intention"), stating its intention to form "Donner Summit Public Utility District Community Facilities District No. 2024-1 (Sewer Extension)" (the "CFD"), pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"); and

**WHEREAS**, the Resolution of Intention, describing a map of the proposed boundaries of the CFD and stating the facilities to be provided, the cost of providing such facilities, and the rate and method of apportionment of the special tax to be levied within the CFD to pay the principal and interest on bonds proposed to be issued with respect to the CFD and other authorized costs, is on file with the Board Secretary and the provisions thereof are incorporated herein by this reference as if fully set forth herein; and

**WHEREAS**, on this date, this Board held a noticed public hearing as required by the Act and the Resolution of Intention relative to the proposed formation of the CFD; and

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

**WHEREAS**, at the hearing evidence was presented to this Board on said matters before it, including a report caused to be prepared by the General Manager of the District (the "Report") as to the facilities to be provided through the CFD and the costs thereof, a copy of which is on file with the Board Secretary, and this Board at the conclusion of said hearing is fully advised in the premises; and

**WHEREAS**, written protests with respect to the proposed formation of the CFD, the furnishing of specified types of facilities and the rate and method of apportionment of the special taxes have not been filed with the Board Secretary by 50% or more of the registered voters residing within the territory of the CFD or property owners of one-half or more of the area of land within the CFD and not exempt from the proposed special tax; and

**WHEREAS**, the special tax proposed to be levied in the CFD to pay for the proposed facilities to be provided therein, as set forth in Exhibit B hereto, has not been eliminated by protest by 50% or more of the registered voters residing within the territory of the CFD or the owners of one-half or more of the area of land within the CFD and not exempt from the special tax.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

1. **Recitals Correct.** The foregoing recitals are true and correct.

2. **No Majority Protest.** The proposed special tax to be levied within the CFD has not been precluded by majority protest pursuant to section 53324 of the Act.

3. **Prior Proceedings Valid.** All proceedings taken by this Board in connection with the establishment of the CFD, and the levy of the special tax have been duly considered and are hereby found and determined to be valid and in conformity with the Act.

4. **Name of CFD.** The community facilities district designated "Donner Summit Public Utility District Community Facilities District No. 2024-1 (Sewer Extension)" is hereby established pursuant to the Act.

5. **Boundaries of CFD.** The boundaries of the CFD, as set forth in the map of the CFD heretofore recorded in the Placer County Recorder's Office on March 8, 2024 in Book 5 at Page 4 of Maps of Assessment and Community Facilities Districts, are hereby approved, are incorporated herein by reference and shall be the boundaries of the CFD.

6. **Description of Facilities.** The type of public facilities proposed to be financed by the CFD and pursuant to the Act shall consist of those items listed as facilities on Exhibit B hereto (the "Facilities"). The financing of the costs of Facilities may include, without limitation, the payment of principal of and interest on bonds or other indebtedness together with all direct, indirect, periodic, and/or other related costs (including, without limitation, costs of administering the CFD, levying the Special Tax and administering the bonds, and establishing and replenishing reserve funds).

7. **Special Tax.**

a. Except to the extent that funds are otherwise available to the CFD to pay for the Facilities, including the principal and interest as it becomes due on bonds issued by the District for the CFD to construct and/or acquire the Facilities, a special tax ("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 the Board or its designee shall determine, including direct billing of the affected property owners.

b. 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 the Rate and Method of Apportionment attached hereto as Exhibit A and hereby incorporated herein (the "Rate and Method"). It is anticipated that the Special Tax will be billed as a separate line item on the regular property tax bill. However, the Board 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 District, including, but not limited to, direct billing by the District to the property owners and supplemental billing.

c. The Special Tax shall be levied in the amount and for the duration set forth in the Rate and Method. Under no circumstances shall the Special Tax levied against any parcel in the CFD to be used for private residential purposes be increased as a consequence of delinquency or default by the owner of any other parcel or parcels within the CFD by more than 10%.

d. 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 District, 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.

8. **Responsible Official.** The General Manager of the Donner Summit Public Utility District, 53823 Sherritt Lane, Soda Springs, CA 95728, is the officer of the District who will be responsible for preparing annually a current roll of special tax levy obligations by assessor's parcel number and who will be responsible for estimating future special tax levies pursuant to the Act.

9. **Tax Lien.** Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code of California, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the CFD and this lien shall continue in force and effect until the special tax obligation is prepaid and permanently satisfied to the extent allowed under the Rate and Method and the lien canceled in accordance with law or until collection of the tax by the District ceases.

10. **Appropriations Limit.** In accordance with the Act, the annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the CFD is hereby preliminarily established at \$11,100,000, and said appropriations limit shall be submitted to the voters of the CFD as hereafter provided. The proposition establishing said annual appropriations limit shall become effective if approved by the qualified electors voting thereon and shall be adjusted in accordance with the applicable provisions of the Act.

11. **Election.** Pursuant to the provisions of the Act, the proposition of the levy of the special tax and the proposition of the establishment of the appropriations limit specified above shall be submitted to the qualified electors of the CFD at an election. The time, place and conditions of the election shall be as specified by a separate resolution of this Board.

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

**PASSED AND ADOPTED** by the Board of Directors of Donner Summit Public Utility District, this 26th day of March 2024, by the following vote:

AYES: *Joni Kaufman, Dawn Parkhurst, Cathy Preis, Phil Gamick, Craig Combs*  
NOES: *None*  
ABSENT: *None*  
ABSTAIN: *None*

DONNER SUMMIT PUBLIC UTILITY DISTRICT

By: *Cathy Preis*  
Cathy Preis  
President, Board of Directors

ATTEST:  
By: *Dawn Parkhurst*  
Dawn Parkhurst  
Secretary of the Board

**EXHIBIT A**

**RATE AND METHOD OF APPORTIONMENT**

**Donner Summit Public Utility District  
Community Facilities District No. 2024-1  
(Sewer Extension)**

## EXHIBIT B

### LIST OF AUTHORIZED FACILITIES

#### **Donner Summit Public Utility District Community Facilities District No. 2024-1 (Sewer Extension)**

The authorized Facilities to be funded from the levy and collection of annual special taxes shall consist of improvements to the wastewater collection system of the Donner Summit Public Utility District (DSPUD) in order to extend service to certain residential units within the boundaries of the CFD and not currently connected to the system, including but not limited to the following improvements:

- Public sewer lines throughout the Sugar Bowl East and West Villages;
- Sewer laterals from the public sewer line to the property line of residential lots;
- Approximately 4,600 linear feet of public sewer lines.

**Incidental Costs.** In addition, costs eligible to be financed by the CFD shall include all costs and expenses incidental to the above and authorized by the Mello-Roos Community Facilities Act of 1982 determined by DSPUD to be associated with the authorized Facilities, the formation and ongoing administration of the CFD, the election, bonding, the levy and collection of taxes, and all other costs as permitted by the Act, and any other costs incurred to carry out the authorized purposes of the CFD.