



Staff Report

June 11, 2024

TO: Honorable Mayor and Members of the Town Council
FROM: Carol Parker, Deputy Town Clerk
DATE: June 11, 2024
RE: Assessment Districts to be Placed on 2024/2025 Tax Roll

Recommendation:

Adopt Attached Resolution.

Issue Statement and Discussion:

Placer County Office of Auditor-Controller requests a resolution yearly from the Town Council authorizing direct charges to be placed on the 2024/2025 tax roll. This is a standard formality that the County requires every year from the Town.

Some of the districts allow an increase based on the change in the Consumer Price Index (CPI). The Town will increase all allowable districts by 3%.

CEQA Requirements

No environmental review is required for this action.

Financial and/or Policy Implications:

No policy. The Town will be receiving \$211,836.42 for 16 assessment districts.

Attachments

A. Resolution 24-XX

TOWN OF LOOMIS

RESOLUTION NO. 24-XX

**A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF LOOMIS REQUESTING COLLECTION OF CHARGES
ON TAX ROLL FOR THE TAX YEAR 2023/2024 FOR THE FOLLOWING DISTRICTS:
HEATHER HEIGHTS COMMUNITY FACILITIES DISTRICT NO. 3
LOOMIS MAINTENANCE DISTRICT UNIT 1 (OLIVE GARDENS)
LOOMIS MAINTENANCE DISTRICT NO. 2 (VILLAGE GARDENS)
COMMUNITY FACILITIES DISTRICT NO. 1 (HUNTERS CROSSING)
SUNRISE-LOOMIS COMMUNITY FACILITIES DISTRICT NO. 2
COMMUNITY FACILITIES DISTRICT NO. 4 (LIVE OAK)
LOOMIS ACRES UNIT NO. 4 MAINTENANCE DISTRICT
KING ROAD MAINTENANCE DISTRICT
RACHEL ESTATES MAINTENANCE DISTRICT
HUNTERS CROSSING II MAINTENANCE DISTRICT
SAUNDERS AVENUE MAINTENANCE DISTRICT
SHERWOOD ESTATES MAINTENANCE DISTRICT
HERITAGE PARK ESTATES PHASE 1 MAINTENANCE DISTRICT
HUNTER OAKS MAINTENANCE DISTRICT
SIERRA DE MONTSERRAT SUBDIVISION MAINTENANCE DISTRICT
TAYLOR ROAD MIXED USE MAINTENANCE DISTRICT NO. 16**

WHEREAS, the Town Council of the Town of Loomis requests the County of Placer collect on the County tax rolls certain charges: Heather Heights Community Facilities District No. 3, Loomis Maintenance District Unit 1 (Olive Gardens), Loomis Maintenance District No. 2 (Village Gardens), Community Facilities District No. 1 (Hunters Crossing), Sunrise-Loomis Community Facilities District No. 2, Community Facilities District No. 4 (Live Oak), Loomis Acres Unit No. 4 Maintenance District, King Road Maintenance District, Rachel Estates Maintenance District, Hunters Crossing II Maintenance District, Saunders Avenue Maintenance District, Sherwood Estates Maintenance District, Heritage Park Estates Phase 1 Maintenance District, Hunter Oaks Maintenance District, Sierra De Montserrat Subdivision Maintenance District and Taylor Road Mixed Used Maintenance District No. 16 which have been imposed pursuant to Title 3, Chapter 3.04 of the Loomis Municipal Code by the Town of Loomis, attached hereto and;

WHEREAS, the County has required as a condition of the collection of said charges that the Town of Loomis warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof and to the best of our knowledge it complies with all laws.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Town Council of the Town of Loomis that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The Town of Loomis warrants and represents that to the best of its knowledge the taxes, assessments, fees and/or charges imposed by the Town and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The Town of Loomis releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on

the property tax roll of any taxes, assessments, fees and/or charges on behalf of the Town of Loomis.

4. In consideration for the County's collection of the charge through the County's property tax roll, the Town of Loomis agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of the Town's said taxes, assessments, fees and/or charges, except those that result from the sole negligence or intentional misconduct of the County, or its agents, consultants, independent contractors or employees, requested to be collected by County for the Town, or in any manner arising out of the Town's establishment and imposition of said taxes, assessments, fees and/or charges. Town of Loomis agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of the Town's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of the Town of Loomis, including property taxes.
5. The Town of Loomis agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to Town of Loomis by County from any person concerning the Town's taxes, assessments, fees and/or charges, and that the Town of Loomis will not refer such persons to County officers and employees for response.
6. The Town of Loomis agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by the Town Council of the Town of Loomis this 11th day of June, 2024, by the following vote:

AYES:
NOES:
ABSTAINED:
ABSENT:

Mayor

ATTEST:

Deputy Town Clerk

Date 6/12/2024
District Name Town of Loomis

Direct Charge Name: Sherwood Estates Maintenance District

Tax Code No.: 61700
Parcel Count: 21
Total Amount: 8,072.40

43220001000	384.4	61700
43220002000	384.4	61700
43220003000	384.4	61700
43220004000	384.4	61700
43220005000	384.4	61700
43220006000	384.4	61700
43220007000	384.4	61700
43220008000	384.4	61700
43220009000	384.4	61700
43220010000	384.4	61700
43220011000	384.4	61700
43220012000	384.4	61700
43220013000	384.4	61700
43220014000	384.4	61700
43220015000	384.4	61700
43220016000	384.4	61700
43220017000	384.4	61700
43220018000	384.4	61700
43220019000	384.4	61700
43230001000	384.4	61700
43230002000	384.4	61700

Direct Charge Name: Rachel Estates Maintenance District

Tax Code No.: 61800
Parcel Count: 23
Total Amount: 13,423.72

43210001000	583.64	61800
43210002000	583.64	61800
43210003000	583.64	61800
43210004000	583.64	61800
43210005000	583.64	61800
43210006000	583.64	61800

43210007000	583.64	61800
43210008000	583.64	61800
43210009000	583.64	61800
43210010000	583.64	61800
43210011000	583.64	61800
43210012000	583.64	61800
43210013000	583.64	61800
43210014000	583.64	61800
43210015000	583.64	61800
43210016000	583.64	61800
43210017000	583.64	61800
43210018000	583.64	61800
43210019000	583.64	61800
43210020000	583.64	61800
43210021000	583.64	61800
43210022000	583.64	61800
43210023000	583.64	61800

Direct Charge Name: Loomis Maintenance District Unit 1
(Olive Gardens Subdivision)

Tax Code No.: 62000
Parcel Count: 50
Total Amount: 500

43190001000	10	62000
43190002000	10	62000
43190003000	10	62000
43190004000	10	62000
43190005000	10	62000
43190006000	10	62000
43190007000	10	62000
43190008000	10	62000
43190009000	10	62000
43190010000	10	62000
43190011000	10	62000
43190012000	10	62000
43190013000	10	62000
43190014000	10	62000
43190015000	10	62000
43190016000	10	62000
43190017000	10	62000
43190018000	10	62000

43190019000	10	62000
43190020000	10	62000
43190021000	10	62000
43190022000	10	62000
43190023000	10	62000
43190024000	10	62000
43190025000	10	62000
43190026000	10	62000
43190027000	10	62000
43190028000	10	62000
43190029000	10	62000
43190030000	10	62000
43190031000	10	62000
43190032000	10	62000
43190033000	10	62000
43190034000	10	62000
43190035000	10	62000
43190036000	10	62000
43190037000	10	62000
43190038000	10	62000
43190039000	10	62000
43190040000	10	62000
43190041000	10	62000
43190042000	10	62000
43190043000	10	62000
43190044000	10	62000
43190045000	10	62000
43190046000	10	62000
43190047000	10	62000
43190048000	10	62000
43190049000	10	62000
43190050000	10	62000

Direct Charge Name: Loomis Maintenance District No. 2
(Village Garden)

Tax Code No.: 62100
Parcel Count: 103
Total Amount: 1,030.00

43181001000	10	62100
43181002000	10	62100
43181003000	10	62100

43181004000	10	62100
43181005000	10	62100
43181006000	10	62100
43181007000	10	62100
43181008000	10	62100
43181009000	10	62100
43181010000	10	62100
43181011000	10	62100
43181012000	10	62100
43181013000	10	62100
43181014000	10	62100
43181015000	10	62100
43181016000	10	62100
43181017000	10	62100
43181018000	10	62100
43181019000	10	62100
43181020000	10	62100
43181021000	10	62100
43181022000	10	62100
43181023000	10	62100
43181024000	10	62100
43181025000	10	62100
43181026000	10	62100
43181027000	10	62100
43181028000	10	62100
43181029000	10	62100
43181030000	10	62100
43181032000	10	62100
43182008000	10	62100
43182009000	10	62100
43182010000	10	62100
43182011000	10	62100
43182012000	10	62100
43182013000	10	62100
43182014000	10	62100
43182015000	10	62100
43182016000	10	62100
43182017000	10	62100
43182018000	10	62100
43182019000	10	62100
43182020000	10	62100
43182021000	10	62100
43182022000	10	62100
43182023000	10	62100

43182024000	10	62100
43182025000	10	62100
43182026000	10	62100
43182027000	10	62100
43182028000	10	62100
43182029000	10	62100
43182030000	10	62100
43182031000	10	62100
43182032000	10	62100
43182033000	10	62100
43182034000	10	62100
43182035000	10	62100
43183001000	10	62100
43183002000	10	62100
43183003000	10	62100
43183004000	10	62100
43183005000	10	62100
43183006000	10	62100
43183007000	10	62100
43183008000	10	62100
43183009000	10	62100
43183010000	10	62100
43183011000	10	62100
43183012000	10	62100
43183013000	10	62100
43183014000	10	62100
43183015000	10	62100
43183016000	10	62100
43184001000	10	62100
43184002000	10	62100
43184003000	10	62100
43184004000	10	62100
43184005000	10	62100
43184006000	10	62100
43184007000	10	62100
43184008000	10	62100
43184009000	10	62100
43184010000	10	62100
43184011000	10	62100
43184012000	10	62100
43184013000	10	62100
43184014000	10	62100
43184015000	10	62100
43184016000	10	62100

43184017000	10	62100
43184018000	10	62100
43184019000	10	62100
43184020000	10	62100
43184021000	10	62100
43184029000	10	62100
43184030000	10	62100
43184031000	10	62100
43184032000	10	62100
43184033000	10	62100
43184034000	10	62100
43184035000	10	62100

Direct Charge Name: Community Facilities District No. One
(Hunters Crossing Subdivision)

Tax Code No.: 62200
Parcel Count: 39
Total Amount: 9,427.86

45290001000	241.74	62200
45290002000	241.74	62200
45290003000	241.74	62200
45290004000	241.74	62200
45290005000	241.74	62200
45290006000	241.74	62200
45290007000	241.74	62200
45290008000	241.74	62200
45290009000	241.74	62200
45290010000	241.74	62200
45290011000	241.74	62200
45290012000	241.74	62200
45290013000	241.74	62200
45290014000	241.74	62200
45290015000	241.74	62200
45290016000	241.74	62200
45290017000	241.74	62200
45290018000	241.74	62200
45290019000	241.74	62200
45290020000	241.74	62200
45290021000	241.74	62200
45290022000	241.74	62200
45290023000	241.74	62200

45290024000	241.74	62200
45290025000	241.74	62200
45290026000	241.74	62200
45290027000	241.74	62200
45290028000	241.74	62200
45290029000	241.74	62200
45290030000	241.74	62200
45290031000	241.74	62200
45290032000	241.74	62200
45290033000	241.74	62200
45290034000	241.74	62200
45290035000	241.74	62200
45290036000	241.74	62200
45290037000	241.74	62200
45290038000	241.74	62200
45290039000	241.74	62200

Direct Charge Name: Sunrise Loomis Community Facilities Dist. No. 2
Tax Code No.: 62300
Parcel Count: 25
Total Amount: 8,154.00

44250064000	326.16	62300
44250065000	326.16	62300
44250066000	326.16	62300
44250069000	326.16	62300
44250070000	326.16	62300
44250071000	326.16	62300
44250072000	326.16	62300
44250073000	326.16	62300
44250074000	326.16	62300
44250075000	326.16	62300
44250076000	326.16	62300
44250077000	326.16	62300
44250078000	326.16	62300
44250079000	326.16	62300
44250080000	326.16	62300
44250081000	326.16	62300
44250082000	326.16	62300
44250083000	326.16	62300
44250084000	326.16	62300
44250085000	326.16	62300
44250086000	326.16	62300

44250087000	326.16	62300
44250088000	326.16	62300
44250091000	326.16	62300
44250092000	326.16	62300

Direct Charge Name: Heather Heights CFD #3

Tax Code No.:	62400
Parcel Count:	31
Total Amount:	10,701.51

44290003000	345.21	62400	
44290004000	345.21	62400	
44290005000	345.21	62400	
44290006000	345.21	62400	
44290007000	345.21	62400	
44290008000	345.21	62400	
44290009000	345.21	62400	
44290010000	345.21	62400	
44290011000	345.21	62400	
44290012000	345.21	62400	
44290013000	345.21	62400	345.21
44290014000	345.21	62400	
44290015000	345.21	62400	
44290016000	345.21	62400	
44290017000	345.21	62400	
44290018000	345.21	62400	
44290019000	345.21	62400	
44290020000	345.21	62400	
44290021000	345.21	62400	
44290022000	345.21	62400	
44290023000	345.21	62400	
44290024000	345.21	62400	
44290025000	345.21	62400	
44290026000	345.21	62400	
44290027000	345.21	62400	
44290028000	345.21	62400	
44290029000	345.21	62400	
44290030000	345.21	62400	
44290031000	345.21	62400	
44290032000	345.21	62400	
44290033000	345.21	62400	

Direct Charge Name: Community Facilities District No. Four
(Live Oak Subdivision)

Tax Code No.: 62500
Parcel Count: 39
Total Amount: 11,714.43

44260013000	300.37	62500
44260014000	300.37	62500
44260015000	300.37	62500
44260016000	300.37	62500
44260017000	300.37	62500
44260018000	300.37	62500
44260019000	300.37	62500
44260020000	300.37	62500
44260021000	300.37	62500
44260022000	300.37	62500
44260028000	300.37	62500
44260029000	300.37	62500
44260030000	300.37	62500
44260031000	300.37	62500
44260032000	300.37	62500
44260033000	300.37	62500
44260034000	300.37	62500
44310001000	300.37	62500
44310002000	300.37	62500
44310003000	300.37	62500
44310004000	300.37	62500
44310005000	300.37	62500
44310006000	300.37	62500
44310007000	300.37	62500
44310008000	300.37	62500
44310009000	300.37	62500
44310010000	300.37	62500
44310011000	300.37	62500
44310012000	300.37	62500
44310013000	300.37	62500
44310014000	300.37	62500
44310015000	300.37	62500
44310016000	300.37	62500
44310017000	300.37	62500
44310018000	300.37	62500
44310019000	300.37	62500

44310020000	300.37	62500
44310021000	300.37	62500
44310022000	300.37	62500

Direct Charge Name: Loomis Acres Unit No. 4 Maintenance District

Tax Code No.:	62600
Parcel Count:	20
Total Amount:	5,146.80

43092008000	257.34	62600
43092009000	257.34	62600
43092010000	257.34	62600
43092011000	257.34	62600
43092012000	257.34	62600
43092013000	257.34	62600
43092014000	257.34	62600
43092015000	257.34	62600
43092016000	257.34	62600
43092017000	257.34	62600
43092018000	257.34	62600
43092019000	257.34	62600
43092020000	257.34	62600
43092021000	257.34	62600
43093018000	257.34	62600
43093019000	257.34	62600
43093020000	257.34	62600
43093021000	257.34	62600
43093022000	257.34	62600
43093023000	257.34	62600

Direct Charge Name: Hunters Crossing II Maintenance District

Tax Code No.:	62700
Parcel Count:	15
Total Amount:	3,176.55

44320001000	211.77	62700
44320002000	211.77	62700
44320003000	211.77	62700
44320004000	211.77	62700
44320005000	211.77	62700

44320006000	211.77	62700
44320007000	211.77	62700
44320008000	211.77	62700
44320009000	211.77	62700
44320010000	211.77	62700
44320011000	211.77	62700
44320012000	211.77	62700
44320013000	211.77	62700
44320014000	211.77	62700
44320015000	211.77	62700

Direct Charge Name: King Road Maintenance District

Tax Code No.: 62800
Parcel Count: 21
Total Amount: 7,801.92

43200001000	371.52	62800
43200002000	371.52	62800
43200003000	371.52	62800
43200004000	371.52	62800
43200005000	371.52	62800
43200006000	371.52	62800
43200007000	371.52	62800
43200008000	371.52	62800
43200009000	371.52	62800
43200010000	371.52	62800
43200011000	371.52	62800
43200012000	371.52	62800
43200013000	371.52	62800
43200014000	371.52	62800
43200015000	371.52	62800
43200016000	371.52	62800
43200017000	371.52	62800
43200018000	371.52	62800
43200019000	371.52	62800
43200020000	371.52	62800
43200021000	371.52	62800

Direct Charge Name: Saunders Avenue Maintenance District

Tax Code No.: 62900

Parcel Count: 16
Total Amount: 960

30080026000	60	62900
30080028000	60	62900
30080035000	60	62900
30080036000	60	62900
30080088000	60	62900
30090031000	60	62900
30090041000	60	62900
30090042000	60	62900
30090043000	60	62900
30090044000	60	62900
30090045000	60	62900
30090046000	60	62900
30090047000	60	62900
30090048000	60	62900
30090052000	60	62900
30090053000	60	62900

Direct Charge Name: Heritage Park Estates Phase 1 Maintenance District

Tax Code No.: 61801
Parcel Count: 28
Total Amount: 20907.32

44340002000	746.69	61801
44340003000	746.69	61801
44340004000	746.69	61801
44340005000	746.69	61801
44340006000	746.69	61801
44340007000	746.69	61801
44340008000	746.69	61801
44340009000	746.69	61801
44340010000	746.69	61801
44340011000	746.69	61801
44340012000	746.69	61801
44340013000	746.69	61801
44340014000	746.69	61801
44340015000	746.69	61801
44340016000	746.69	61801
44340017000	746.69	61801
44340018000	746.69	61801

44340019000	746.69	61801
44340020000	746.69	61801
44340021000	746.69	61801
44340022000	746.69	61801
44340023000	746.69	61801
44340024000	746.69	61801
44340025000	746.69	61801
44340026000	746.69	61801
44340027000	746.69	61801
44340028000	746.69	61801
44340030000	746.69	61801

Direct Charge Name: Hunter Oaks Maintenance District

Tax Code No.: 62910
Parcel Count: 37
Total Amount: 26713.63

45290040000	721.99	62910
45290043000	721.99	62910
45290044000	721.99	62910
45290045000	721.99	62910
45290046000	721.99	62910
45290047000	721.99	62910
45290048000	721.99	62910
45290049000	721.99	62910
45290050000	721.99	62910
45290051000	721.99	62910
45290052000	721.99	62910
45290053000	721.99	62910
45290054000	721.99	62910
45290055000	721.99	62910
45290056000	721.99	62910
45290058000	721.99	62910
45290060000	721.99	62910
45290061000	721.99	62910
45290062000	721.99	62910
45290063000	721.99	62910
45290064000	721.99	62910
45290065000	721.99	62910
45290066000	721.99	62910
45290067000	721.99	62910
45290069000	721.99	62910

45290071000	721.99	62910
45290073000	721.99	62910
45290074000	721.99	62910
45290077000	721.99	62910
45290081000	721.99	62910
45290085000	721.99	62910
45290086000	721.99	62910
45290087000	721.99	62910
45290088000	721.99	62910
45290089000	721.99	62910
45290090000	721.99	62910
45290091000	721.99	62910

Direct Charge Name: Sierra De Montserrat Subdivision Maintenance District

Tax Code No.: 62920
Parcel Count: 62
Total Amount: 50186.52

45170015000	809.46	62920
45170016000	809.46	62920
45170017000	809.46	62920
45170018000	809.46	62920
45170019000	809.46	62920
45170020000	809.46	62920
45170021000	809.46	62920
45170022000	809.46	62920
45170023000	809.46	62920
45170024000	809.46	62920
45170025000	809.46	62920
45170026000	809.46	62920
45170027000	809.46	62920
45170028000	809.46	62920
45170029000	809.46	62920
45170030000	809.46	62920
45170031000	809.46	62920
45170032000	809.46	62920
45170033000	809.46	62920
45170034000	809.46	62920
45170035000	809.46	62920
45170036000	809.46	62920
45170037000	809.46	62920
45170038000	809.46	62920

45170039000	809.46	62920
45170040000	809.46	62920
45170041000	809.46	62920
45170042000	809.46	62920
45170043000	809.46	62920
45170044000	809.46	62920
45170045000	809.46	62920
45170046000	809.46	62920
45170047000	809.46	62920
45170048000	809.46	62920
45170049000	809.46	62920
45170050000	809.46	62920
45170051000	809.46	62920
45170052000	809.46	62920
45170053000	809.46	62920
45170054000	809.46	62920
45170055000	809.46	62920
45170056000	809.46	62920
45170057000	809.46	62920
45170058000	809.46	62920
45170061000	809.46	62920
45170062000	809.46	62920
45170063000	809.46	62920
45170064000	809.46	62920
45170066000	809.46	62920
45170068000	809.46	62920
45170073000	809.46	62920
45181026000	809.46	62920
45181027000	809.46	62920
45181028000	809.46	62920
45181032000	809.46	62920
45181033000	809.46	62920
45181034000	809.46	62920
45181035000	809.46	62920
45181036000	809.46	62920
45181037000	809.46	62920
45181038000	809.46	62920
45181039000	809.46	62920

Direct Charge Name: Taylor Road Mixed Use Maintenance District No. 16

Tax Code No.: 62930

Parcel Count: 28

Total Amount: 33919.76

44370001000	1,211.42	62930
44370002000	1,211.42	62930
44370003000	1,211.42	62930
44370004000	1,211.42	62930
44370005000	1,211.42	62930
44370006000	1,211.42	62930
44370007000	1,211.42	62930
44370008000	1,211.42	62930
44370009000	1,211.42	62930
44370010000	1,211.42	62930
44370011000	1,211.42	62930
44370012000	1,211.42	62930
44370013000	1,211.42	62930
44370014000	1,211.42	62930
44370015000	1,211.42	62930
44370016000	1,211.42	62930
44370017000	1,211.42	62930
44370018000	1,211.42	62930
44370019000	1,211.42	62930
44370020000	1,211.42	62930
44370021000	1,211.42	62930
44370022000	1,211.42	62930
44370023000	1,211.42	62930
44370024000	1,211.42	62930
44370025000	1,211.42	62930
44370026000	1,211.42	62930
44370028000	1,211.42	62930
44370029000	1,211.42	62930
