



2026 REGULAR MEETING - CITY COUNCIL / LINCOLN REDEVELOPMENT  
SUCCESSOR AGENCY / LINCOLN PUBLIC FINANCING AUTHORITY\*  
June 23, 2026



**CITY OF LINCOLN  
2026 REGULAR MEETING - CITY COUNCIL /  
LINCOLN REDEVELOPMENT SUCCESSOR AGENCY  
/ LINCOLN PUBLIC FINANCING AUTHORITY\*  
June 23, 2026**

**AS A COURTESY, PLEASE TURN OFF ALL CELL PHONES & ELECTRONIC DEVICES DURING THE MEETING**

**-COUNCIL MEETING AGENDA-**

6:00 PM

Mayor Richard Pearl

Mayor Pro Tem Whitney Eklund

Councilmember Holly Andreatta

Councilmember Ben Brown

Councilmember John Reedy

City Hall (Extremely Limited Seating Capacity)  
3rd Floor Council Chambers  
600 Sixth Street  
Lincoln, CA 95648

or attend via

**ZOOM**

register by using this link:

[https://us06web.zoom.us/webinar/register/WN\\_L1sVeRjjSwaygN5OEfk5ew](https://us06web.zoom.us/webinar/register/WN_L1sVeRjjSwaygN5OEfk5ew)

or participate by calling US: +1 (669) 900-6833

use ID #842 1355 6096

and use \*9 to raise hand to speak

## **EXECUTIVE TEAM**

|                                                     |                                         |
|-----------------------------------------------------|-----------------------------------------|
| Sean Scully, City Manager                           | Douglas White, Special Counsel          |
| Nita Wracker, Asst. City Manager / Finance Director | Matt Alves, Police Chief                |
| Jennifer Brown, Chief Innovation & Tech. Officer    | Vin Cay, City Engineer                  |
| Erin Frye, Econ. Dev. & Communication Specialist    | Kathryn Hunt, Library Services Director |
| Hope Ithurnburn, City Clerk                         | Matthew Medill, Public Works Director   |
| Veronica Rodriguez, Human Resources Director        | Anthony Mejia, Fire Chief               |

**MISSION STATEMENT:** To provide the highest level of service responsive to our community's expectations and to enhance the quality of life and economic vitality.

**THE FOLLOWING INFORMATION IS PROVIDED TO ASSIST WITH PUBLIC PARTICIPATION:**

**Americans with Disabilities Act (ADA):** In compliance with the ADA, if you need special assistance to participate in this meeting or other services in conjunction with this meeting, please contact the City Clerk's Office at (916) 434-2490. The meeting room is wheelchair accessible and disabled parking is available. Notification at least 48 hours prior to the meeting or time when services are needed will assist City staff in assuring reasonable arrangements can be made to provide accessibility to the meeting or service.

**Agenda Availability:** The main posting location of the City Council Agenda pursuant to the Brown Act, Government Code § 54954.2(a) is on the public kiosk outside the entrance of City Hall, 600 6th Street, Lincoln, California. City Council Agenda Packets are available for review at the City Clerk's Office, 600 6th Street, Lincoln, California, and "Live and Archived" meetings, minutes and videos are available on the City's website at [www.Lincolncalifornia.gov](http://www.Lincolncalifornia.gov). City Council Meetings are televised live 6:00PM on Cable channel 18.

**Public Input:** Persons wishing to address the City Council are asked to voluntarily complete and submit a speaker card to City staff. Speaker cards are available near the entrance of the meeting location. Persons wishing to address the City Council on an item appearing on this agenda will be called upon at the appropriate time during the item's consideration. Persons wishing to address the City Council on an item not appearing on the agenda will be called upon during "Public Comment on Non-Agenda Items." In either case, please stand to be recognized by the Mayor when your name is called. Please note: comments from the audience without coming to the podium may be disregarded or ruled out of order. All speakers' time will be limited to three (3) minutes, unless extended by the Mayor. All comments or questions should be addressed to the Mayor and in most cases, the City Council is prohibited from discussing or taking action on any item not appearing on the posted agenda, but may engage in brief discussion, provide direction to City staff, or schedule items for future meetings.

**Special Meeting Public Input:** Only issues listed on a special meeting agenda may be addressed pursuant to the Brown Act's regulation of Special Meetings.

**Consent Agenda:** All matters on the Consent Agenda are considered routine business and will be enacted by one motion. There will be no separate discussion of these items unless a member of the City Council requests a specific item be removed from the Consent Agenda for separate action. Any items removed will be considered after the remainder of the Consent Agenda.

**Judicial Review:** Pursuant to applicable laws and regulations, including without limitation, California Government Code § 65009 and/or California Public Resources Code § 21177, if you wish to challenge in court any of the decisions made by the City Council, including any action regarding planning, zoning or environmental decisions, you may be limited to raising only those issues you or someone else raised at the public hearing(s) described in this notice/agenda, or in written correspondence delivered to the City at, or prior to, the public hearing.

### **1. CLOSED SESSION - 5:00pm**

#### **1.A CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION**

Pursuant to Government Code §54956.9

Name of Case: (City of Lincoln v. The Gathering Inn, et al., Placer Superior Court Case No. S-CV-0053711)

### **2. CALL TO ORDER**

### **3. ROLL CALL**

### **4. PUBLIC COMMENT (CLOSED SESSION AGENDA ITEMS ONLY)**

## GENERAL SESSION - 6:00pm

### INSPIRATION OR INVOCATION

5. CALL TO ORDER

6. ROLL CALL

7. REPORT FROM CLOSED SESSION (if any)

8. PLEDGE OF ALLEGIANCE

9. AGENDA MODIFICATIONS

10. PRESENTATIONS

11. INFORMATION ITEMS AND DISCLOSURES

12. PUBLIC COMMENT ON NON-AGENDA ITEMS WITHIN THE SUBJECT MATTER JURISDICTION OF THE COUNCIL *\*All speakers' time will be limited to three (3) minutes, unless extended by the Mayor. All comments or questions should be addressed to the Mayor and in most cases, the City Council is prohibited from discussing or taking action on any item not appearing on the posted agenda, but may engage in brief discussion, provide direction to City staff, or schedule items for future meetings.*

13. CONSENT

13.A Approval of Meeting Minutes of June 9, 2026 Regular City Council Meeting. (Blair Hutchison)

13.B Adopt a Resolution Authorizing the City to Accept (1) Additional Preliminary Engineering Funds in the Amount of \$569,248, and (2) Accept the Right-of-way Authorization Funds in the Amount of \$150,000 for the McBean Bridge Project -CIP 353 and Augment the Relevant Revenue and Expense Accounts in Federal Grants Fund 2980 in Fiscal Year 2026/27. (Vin Cay)

13.C Adopt a Resolution Authorizing the City Manager to Execute the Updated Cooperative Agreement with the CAL-FIRE for Wildland Fire Protection for the Village 1 Annexation Area for FY 2026/27. (Anthony Mejia)

13.D Adopt a Resolution Accepting the Liberty at Lincoln Mabel Adams Ahart Park Public Improvements as Complete and Authorize the City Clerk to File the Notice of Completion with the Placer County Recorder. (Michelle Scoma)

13.E Adopt the following Resolutions (1) Resolution Approving Annexation No. 29 (Stardust 78) into the City of Lincoln Community Facilities District No. 2018-1 (City Maintenance Services) and (2) Resolution Approving Annexation No. 17 (Stardust 78) into the City of Lincoln Community Facilities District No. 2018-2 (Public Services). (Nita Wracker & Kaylie Tavenner)

13.F Adopt a Resolution Authorizing (1) the City to Accept Preliminary Engineering funds in the amount of \$36,000 and Augment the Relevant Revenue and Expense Accounts in Federal Grants Fund 2980 in Fiscal Year 2026/27 (2) the Creation of CIP 724 - McBean Park

Drive Improvements, and (3) a Budget Augmentation of \$4,000 from the Unencumbered Fund 2210 to CIP 724. (Jacob Groeser)

13.G Adopt a Resolution Authorizing the City Manager to Execute the Animal Control Contract Renewal with Placer County and an augmentation to the Police Department Professional Services Account within the General Fund 1000 in the amount of \$170,779. (Sean Scully)

**14. PUBLIC HEARINGS**

**15. GENERAL BUSINESS**

15.A Wall of Recognition Concept Discussion (Hope Ithurnburn)

15.B Adopt the following Resolutions (1) Resolution Declaring an Election on November 3, 2026; Requesting the Placer County Board of Supervisors to Consolidate the Election; and Requesting Election Services by the Placer County Clerk and (2) Resolution Authorizing the Submission of a Ballot Measure to Voters to Approve a Local One Cent (.01) Sales Tax for General City Revenue Purposes. (Sean Scully/Hope Ithurnburn)

**16. CITY MANAGER REPORTS**

**17. COUNCIL INITIATED BUSINESS**

**18. COMMITTEE REPORTS**

**19. ADJOURNMENT**

**NOTE:** Materials related to an item on this Agenda submitted to the Council/Redevelopment Successor Agency after distribution of the agenda packet are available for public inspection in the City Clerk's office at 600 Sixth Street, Lincoln, CA during normal business hours. Such documents are also available on the City of Lincoln's website at <https://www.lincolncalifornia.gov/> subject to staff's availability to post the documents before the meeting.

*In compliance with the American with Disabilities Act, the City will provide special assistance for disabled members of the public. The meeting room is wheelchair accessible and disabled parking is available. If you have a disability and need a disability-related modification or accommodation to participate in the meeting, please contact the City Clerk's Office at (916) 434-2490. As a courtesy, please make every effort to inform the Clerk of your needs at least 24 hours prior to the meeting so the City may make reasonable arrangements to ensure accessibility to this meeting.*

Pursuant to applicable laws and regulations, including without limitation, California Government Code Section 65009 and/or California Public Resources Code Section 21177, if you wish to challenge in court any of the above decisions (including any action regarding planning, zoning and/or environmental decisions), you may be limited to raising only those issues you or someone else raised at the public hearing(s) described in this notice/agenda, or in written correspondence delivered to the City at, or prior to, the public hearing.

**Levine Act Provisions --** The Levine Act requires a party (or the party's agent(s)) to a proceeding before the City of Lincoln that involves any action or consideration to their contract, license, permit, or other entitlement for use, to disclose any campaign contribution made to City elected or appointed officer totaling more than \$500 within the 12 months before the City decision. This includes contributions to Councilmembers, Planning Commissioners and members of other City boards and commissions.



## STAFF REPORT

Item Number 13.A

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**SUBJECT:** Approval of Meeting Minutes of June 9, 2026 Regular City Council Meeting. (Blair Hutchison)

**SUBMITTED BY:** City Clerk

**DEPARTMENT:** City Clerk's Office

**DATE:** June 23, 2026

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**ATTACHMENTS:**  
[1.DRAFT - MEETING MINUTES, 6.9.2026.docx](#)



**MINUTES  
CITY OF LINCOLN CITY COUNCIL,  
PUBLIC FINANCE AUTHORITY  
and REDEVELOPMENT SUCCESSOR AGENCY  
Regular Meeting  
June 9, 2026**

**1. CLOSED SESSION MEETING – 5:00pm**

**1.A CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION:**

Pursuant to Government Code §54956.9

Name of Case: (City of Lincoln v. The Gathering Inn, et al., Placer Superior Court Case No. SCV-0053711)

**2. CALL TO ORDER** - The meeting was called to order by Mayor Pearl at 5:00pm at City Hall, 600 6<sup>th</sup> Street, Lincoln, CA in the Council Chambers and offered virtually on Zoom with a Live Stream on the City of Lincoln YouTube Channel and WAVE Channel 18. Closed session was held in the 3<sup>rd</sup> floor conference room.

**3. ROLL CALL** Councilmembers present:

Mayor Richard Pearl  
Holly Andreatta  
Ben Brown  
Whitney Eklund  
John Reedy

**4. PUBLIC COMMENT ON CLOSED SESSION – none.**

**GENERAL SESSION – 6:00pm**

The meeting was conducted in person at City Hall, 600 6<sup>th</sup> Street, Lincoln, CA, and virtually on Zoom with a Live Stream on the City of Lincoln YouTube Channel and WAVE Channel 18.

**5. CALL TO ORDER** by Mayor Pearl at 6:05pm.

**6. ROLL CALL:** Councilmembers present:

Mayor Richard Pearl  
Holly Andreatta  
Ben Brown  
Whitney Eklund  
John Reedy

**7. REPORT FROM CLOSED SESSION (if applicable) –** no reportable action, direction was provided to staff.

**8. PLEDGE OF ALLEGIANCE –** led by Ron Dolinsek.

**9. AGENDA MODIFICATIONS – none.**

**10. INFORMATION ITEMS AND DISCLOSURES – none.**





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## **11. PRESENTATIONS – none.**

## **12. PUBLIC COMMENT ON NON-AGENDA ITEMS WITHIN THE SUBJECT MATTER JURISDICTION OF THE COUNCIL**

The following provided public comment:

Stan Nader, Lincoln resident

## **13. CONSENT**

Mayor Pearl asked if any members of the City Council or staff would like to pull any items from the consent agenda with none pulled.

**13.A** Approval of Meeting Minutes of May 26, 2026, Regular City Council Meeting.

**13.B** Adopt **Resolution 2026-081** Approving the Public Risk Innovation, Solutions, and Management (PRISM) Joint Powers Agreement and Pollution Liability Insurance Program Memorandum of Understanding.

**13.C** Adopt **Resolution 2026-082** Authorizing the Fiscal Year 2026-2027 Road Maintenance and Rehabilitation Account (RMRA) Project List.

**13.D** Adopt **Resolution 2026-083** to Award Construction Contract for CIP 662 - 6th Street Storm Drain Repair to Western Engineering, Inc.

**13.E** Adopt **Resolution 2026-084** Authorizing the City Manager to Execute Contracts for On-Call Professional Services for Various Projects and Programs.

**13.F** Adopt **Resolution 2026-085** Authorizing the City Manager to Execute a Contract Amendment with Opticos Design, Inc. in the Amount of \$38,738 for the Downtown Master Plan Project, Approving the Related Revenue and Expenditure Budget Augmentation; and Finding the Actions are Exempt From the California Environmental Quality Act.

**13.G** Adopt **Resolution 2026-086** Requesting the Auditor-Controller of Placer County to Attach for Collection on the County Tax Rolls, Those Taxes, Assessments, Fees and/or Charges for Community Facilities District Nos. 2004-1, 2004-2, 2018-1, and 2018-2 Special Taxes.



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**13.H Adopt Resolution 2026-087** Requesting Placer County Collect the Charges for the Following Districts on the Fiscal Year 2025-26 Property Tax Roll: Community Facilities District Nos. 1998-1, 2006-1 Improvement Area 1, 2006-1 Improvement Area 2, 2003-1 Series 2018, 2005-1 Sorrento Project, 2010-1; 2019-1 Independence at Lincoln; 2025-1 Joiner Ranch East; Foscett Ranch Assessment District No. 2004-3; Twelve Bridges Assessment District Nos. 1995-1 Series 1999, and 1995-1 Series 2001 Special Taxes on Placer County Property Tax Roll.

**13.I Adopt Resolution 2026-088** Augmenting Revenue and Expense Accounts for FY 26/27 to Reflect the \$25,000 Grant Award Received by the Library for the Literacy Bridges: Empowering 21 st Century Communities Grant.

**13.J Adopt Resolution 2026-089** Authorizing the City Manager to Execute an Amendment to the Restated License Agreement with the Lincoln Potters Baseball Club Inc.

Seeing no public comment, Mayor Pearl called for a motion of approval. Councilmember Andreatta motioned to approve, motion was seconded by Councilmember Brown. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy  
Noes: None  
Absent: None  
Abstain: None

## **14. PUBLIC HEARINGS**

**14.A Conduct a Public Hearing and Adopt Resolutions for the Benefit Assessment District No. 1 Annual Update.**

Public Works Director, Matthew Medill presented to Council and noted a misprint on the map attached to the item. Mayor Pearl opened the public hearing.

1) Adopt **Resolution 2026-090** Approving the Final Engineer's Report, Ordering Improvements, and Confirming the Diagram and Assessments for Benefit Assessment District No. 1 for Fiscal Year 2026/27; and

Seeing no public comment, Mayor Pearl called for a motion of approval for the item. Councilmember Andreatta motioned to approve, motion was seconded by Councilmember Brown. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy



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Noes: None

Absent: None

Abstain: None

2) Adopt **Resolution 2026-091** Ordering the Levy and Collection of Assessments within Benefit Assessment District No. 1 for Fiscal Year 2026/27.

Mayor Pearl called for a motion of approval for the item. Councilmember Andreatta motioned to approve, motion was seconded by Councilmember Brown. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy

Noes: None

Absent: None

Abstain: None

**14.B** Conduct a Public Hearing and Adopt Resolutions for the Landscaping and Lighting District No. 1.

Public Works Director, Matthew Medill presented to Council. Mayor Pearl opened the public hearing.

1) Adopt **Resolution 2026-092** Approving the Final Engineer's Report, Ordering Improvements, and Confirming the Diagram and Assessments for Landscaping and Lighting District No. 1 for Fiscal Year 2026/27; and

Seeing no public comment, Mayor Pearl called for a motion of approval for the item. Councilmember Eklund motioned to approve, motion was seconded by Councilmember Brown. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy

Noes: None

Absent: None

Abstain: None

2) Adopt **Resolution 2026-093** Ordering the levy and collection of assessments within Landscaping and Lighting District No. 1 for Fiscal Year 2026/27.

Mayor Pearl called for a motion of approval for the item. Councilmember Reedy motioned to approve, motion was seconded by Councilmember Brown. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy

Noes: None

Absent: None

Abstain: None



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## 15. GENERAL BUSINESS

**15.A Adopt Resolution 2026-094** Approving a Technology Disruption Policy for Public Meetings in Accordance with SB 707.

Chief Innovation & Technology Officer, Jennifer Brown made the presentation to Council. Mayor Pearl opened public comment.

Seeing no public comment, Mayor Pearl called for a motion of approval. Councilmember Brown motioned to approve, motion was seconded by Councilmember Eklund. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy  
Noes: None  
Absent: None  
Abstain: None

**15.B Adopt Resolution 2026-095** Approving a Full-Time Police Records Supervisor Position and Corresponding Salary Schedule.

Human Resources Director, Veronica Rodriguez made the presentation to Council. Mayor Pearl opened public comment.

Seeing no public comment, Mayor Pearl called for a motion of approval. Councilmember Eklund motioned to approve, motion was seconded by Councilmember Brown. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy  
Noes: None  
Absent: None  
Abstain: None

**15.C Receive and File a Report on the Status of the Water, Wastewater, and Sewer Funds.**

Assistant City Manager, Nita Wracker made the presentation to Council. Mayor Pearl opened public comment.

The following provided public comment:

Linda, Lincoln resident

Item was presented for information only – no action taken.





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## **15.D Sales Tax Measure Presentation Discussion.**

City Manager, Sean Scully introduced the item and Assistant City Manager Nita Wracker made the presentation to Council. Mayor Pearl opened public comment.

The following provided public comment:

Stan Nader, Lincoln resident  
Trevor Jamison, Local 522  
Steve Ambrose, Lincoln resident  
Jason Daggett, Lincoln resident

Item was presented for information only – no action taken.

**15.E Adopt Resolution 2026-096** Amending the 2025-2027 Biennium Budget and adoption of an appropriations limit for Fiscal Year 2026- 2027.

Assistant City Manager, Nita Wracker made the presentation to Council. Mayor Pearl opened public comment.

Seeing no public comment, Mayor Pearl called for a motion of approval. Councilmember Reedy motioned to approve, motion was seconded by Councilmember Brown. Passed by the following voice vote:

Ayes: Andreatta, Brown, Eklund, Pearl, Reedy  
Noes: None  
Absent: None  
Abstain: None

## **16. CITY MANAGER REPORTS**

City Manager Sean Scully reported on several items. He provided an overview of what to expect at the upcoming Economic Development Committee meeting and noted that he will be attending the Placer County Water Agency (PCWA) retreat this week. He also provided an update on the rebar issue raised during public comment at a prior meeting.

## **17. COUNCIL INITIATED BUSINESS**

Councilmember Andreatta reported that downtown businesses have expressed interest in utilizing the Plaza and the 5th Street area for an event and have inquired about the possibility of waiving associated fees. Councilmember Reedy asked about establishing a new date for the skatepark groundbreaking. Mayor Pro Tem Eklund requested an update on the status of installing a traffic signal at Twelve Bridges and Sierra College Boulevard, as well as an update on the cell tower at Twelve Bridges.



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### **18. COMMITTEE REPORTS**

Councilmember Andreatta provided an update on the Great Sacramento Economic Council (GSEC) retreat. Mayor Pro Tem Eklund noted that she will be attending the Local Agency Formation Commission (LAFCO) meeting and the Placer County Water Agency (PCWA) retreat. Mayor Pearl added that he will be attending the Air Pollution Control District meeting this week and Pioneer Community Energy and Airport Committee meetings next week. Councilmember Reedy provided an update from the Parks and Recreation Committee.

### **19. ADJOURNMENT**

The meeting was adjourned at 8:31pm to the Regular City Council meeting on June 9, 2026, at 6:00pm in the Council Chambers, 600 6<sup>th</sup> Street, Lincoln.

Respectfully submitted by Blair Hutchison, Deputy City Clerk

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Blair Hutchison, Deputy City Clerk

DRAFT





## STAFF REPORT

Item Number 13.B

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**SUBJECT:** Adopt a Resolution Authorizing the City to Accept (1) Additional Preliminary Engineering Funds in the Amount of \$569,248, and (2) Accept the Right-of-way Authorization Funds in the Amount of \$150,000 for the McBean Bridge Project -CIP 353 and Augment the Relevant Revenue and Expense Accounts in Federal Grants Fund 2980 in Fiscal Year 2026/27. (Vin Cay)

**SUBMITTED BY:** Vin Cay

**DEPARTMENT:** Engineering

**DATE:** June 23, 2026

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**STAFF RECOMMENDATION:**

Adopt a resolution authorizing the City to accept (1) additional Preliminary Engineering funds in the amount of \$569,248, and (2) accept the Right-of-way authorization funds in the amount of \$150,000 for the McBean Bridge Project -CIP 353 and augment the relevant revenue and expense accounts in Federal Grants Fund 2980 in Fiscal Year 2026/27.

**BACKGROUND/INTRODUCTION:**

The McBean Park Drive Bridge Replacement Project (Project) will include the demolition of the existing 148-foot-long, 43-foot-wide bridge. The replacement bridge will be approximately 220 feet long by 68 feet wide with three 12-foot traffic lanes, two 8-foot shoulders, and two 6-foot sidewalks. Construction will include relocation of utilities, temporary installation of water diversion structures, sediment removal and fill, and removal of vegetation and trees. Street improvements connecting to McBean Park Bridge will include portions of intersecting Ferrari Ranch Road and East Avenue.

On April 30, 2025, environmental clearance was obtained from Caltrans, which opens the door to begin the right-of-way process once authorization is received. Shortly after, staff submitted to Caltrans the request for additional Preliminary Engineering (PE) funds and authorization to proceed with Right-of-way (ROW) and release of respective funds. The request prompted further correspondence with Caltrans over the next several weeks as the requests were routed through the state's system.

**FINDINGS/ANALYSIS:**

After several iterations, the City received the additional PE funds in the amount of \$569,248 and on May 11, 2026, subsequently, Caltrans provided authorization for \$150,000 for right-of-way for the McBean Bridge Project.

The authorized funds for preliminary engineering will be used for revisions to the bridge design, necessary changes to the placement of the bridge barrier rail to address new MASH (Manual for Assessing Safety Hardware) requirements, updates related to the Bridge Type Selection Report and Caltrans Type Selection process/meeting/approval, and preparation of final engineering efforts, utility coordination, completion of updates to geotechnical report design updates of the traffic signals and electrical design, and final design for preparation of construction documents.

The authorized right-of-way (ROW) funds will be used to follow the ROW procedures to ensure property owners affected by the project are treated fairly, equitably and consistently.

This applies to relocation of individuals, businesses and utilities. The project will directly affect five parcels needing either a roadway and/or temporary construction easement. As for utility coordination, there are water, power, fiber and communication relocations that will be required.

### **ENVIRONMENTAL REVIEW:**

Caltrans has determined the project has no significant impact on the environment as defined by NEPA (National Environmental Protection Agency), and that there are no unusual circumstances as described in 23 CFR 771.117(b). As such, the project is categorically excluded from the requirements to prepare an environmental assessment or environmental impact statement under NEPA and is included under the following:

23 USC 326: Caltrans has been assigned and hereby certifies that it has carried out the responsibility to make this determination pursuant to 23 USC 326 and the Memorandum of Understanding dated April 18, 2022, executed between FHWA and Caltrans. Caltrans has determined that the project is a Categorical Exclusion under: 23 CFR 771.117(d): activity (d) (13).

### **FISCAL IMPACT:**

The McBean Bridge Project is estimated to have a total cost of \$2,510,300 in preliminary engineering (PE) and right-of-way cost (ROW). The acceptance of the additional funds of \$569,248 and \$150,000 respectively will minimize the need for additional local funds. Any local funds that are not spent during PE/ROW will be rolled over into the construction phase of the project.

#### **Budgeted**

|                                                        |                    |
|--------------------------------------------------------|--------------------|
| CIP 353 McBean Park Drive Bridge Rehabilitation        |                    |
| Fund 2980 – Highway Bridge Program Grant               | \$1,062,603        |
| Fund 2980 – Highway Bridge Program Grant Additional PE | \$ 569,248         |
| Fund 2980 – Highway Bridge Program ROW Authorization   | \$ 150,000         |
| Fund 2400 - Streets PFE                                | \$ 850,000         |
| Fund 2230 – Streets TDA                                | \$ 485,096         |
| <b>Total</b>                                           | <b>\$3,116,947</b> |

#### **Actual project encumbrances**

|                  |                    |
|------------------|--------------------|
| Consort (Design) |                    |
| Fund 2980        | \$1,062,360        |
| Fund 2400        | \$ 850,000         |
| Fund 2230        | \$ 597,931         |
| <b>Total</b>     | <b>\$2,510,291</b> |

|                                                                             |                     |
|-----------------------------------------------------------------------------|---------------------|
| Remaining Estimated Project Costs                                           |                     |
| Construction (Budget Augmentation Required once construction is authorized) |                     |
| Fund 2980 -                                                                 | \$10,320,800        |
| Fund 2400 -                                                                 |                     |
| Construction Management/Inspection (~20%)                                   | \$ 2,064,000        |
| Contingency (~15%)                                                          | \$ 1,548,000        |
| <b>Total Construction Cost</b>                                              | <b>\$13,932,800</b> |

**ATTACHMENTS:**

[McBeanBridgeAdditional\\_Authorization.DOC2.AttachA-Resoution.2026Jun23.vcay.docx](#)

[McBeanBridgeAdditional\\_Authorization.DOC3.AttachB-FinanceLetter-E-76.2026Jun23.vcay.pdf](#)

## **RESOLUTION 2026-XXX**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN  
AUTHORIZING THE ACCEPTANCE OF (1) ADDITIONAL PRELIMINARY  
ENGINEERING FUNDS IN THE AMOUNT OF \$569,248, AND (2) RIGHT-OF-WAY  
AUTHORIZATION FUNDS IN THE AMOUNT OF \$150,000 FOR THE MCBEAN  
BRIDGE PROJECT -CIP 353 AND AUGMENT THE RELEVANT REVENUE AND  
EXPENSE ACCOUNTS IN FEDERAL GRANTS FUND 2980 IN FISCAL YEAR 2026/27

**WHEREAS**, grant revenues allow the City to proceed with various projects to offset local fund sources; and

**WHEREAS**, the McBean Bridge project has been a multi-year project undergoing various reviews and adaptations to comply with the Caltrans funding requirements; and

**WHEREAS**, the City was authorized additional federal funds through Caltrans in the amount of \$569,248 for Preliminary Engineering; and

**WHEREAS**, the right-of-way federal funds were authorized in the amount of \$150,000;

**WHEREAS**, the City's grant policy requires that all awarded grants be brought to the City Council for necessary augmentations to the budget.

### **NOW THEREFORE BE IT RESOLVED:**

The City Council of the City of Lincoln authorizes the acceptance of (1) additional Preliminary Engineering funds in the amount of \$569,248, and (2) Right-of-way authorization funds in the amount of \$150,000 for the McBean Bridge Project-CIP 353 and augment the relevant revenue and expense accounts in Federal Grants Fund 2980 in Fiscal Year 2026/27

**PASSED AND ADOPTED** this 23<sup>rd</sup> day of June, 2026 by the following vote:

|          |                 |
|----------|-----------------|
| AYES:    | Councilmembers: |
| NOES:    | Councilmembers: |
| ABSENT:  | Councilmembers: |
| ABSTAIN: | Councilmembers: |

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Richard Pearl, Mayor

ATTEST:

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Hope Ithurnburn, City Clerk

CALIFORNIA DEPARTMENT OF TRANSPORTATION

AMENDMENT MODIFICATION SUMMARY - (E-76)

FEDERAL AID PROGRAM

DLA LOCATOR: 03-PLA-0-LNCN  
 PREFIX: BRLS  
 PROJECT NO: 5089(021)  
 SEQ NO: 3  
 STATE PROJ NO: 0313000230L-N  
 ALT. PROJ NO:  
 AGENCY: LINCOLN  
 ROUTE:  
 DISASTER NO:  
 TIP DATA  
 MPO: SACOG  
 FSTIP YR: 25/26  
 STIP REF:  
 FSTIP ID PLA25540

PROJECT LOCATION:  
 MCBEAN PARK DR OVER AUBURN RAVINE EAST OF EAST AVE  
 TYPE OF WORK:  
 BRIDGE REHABILITATION. (TC)  
 FED RR NO'S:  
 PUC CODES:  
 PROJ OVERSIGHT: ASSUMED/LOCAL ADMIN  
 ENV STATUS / EIS 04/30/2025  
 RW STATUS / DT:  
 INV RTE:  
 BEG MP:  
 END MP:  
 BRIDGE NO: 19C0254

PREV AUTH / AGREE DATES:

PE:  
 RW:  
 CON:  
 SPR:  
 MCS:  
 OTH:

PROJECT END DATE (PED): 12/31/2027

DEMO ID

URB/RURAL

URBAN AREA

FUNC SYS

IMPV TYPE

LINE NO

PROG CODE

M240

Y001

Y001

FUNDING SUMMARY

| PHASE  | PROJECT COST     | FEDERAL COST   | AC COST        |
|--------|------------------|----------------|----------------|
| PE     | PREV. OBLIGATION | \$1,843,000.00 | \$1,631,608.00 |
| PE     | THIS REQUEST     | \$0.00         | \$0.00         |
| PE     | SUBTOTAL         | \$1,843,000.00 | \$1,631,608.00 |
| RW     | PREV. OBLIGATION | \$0.00         | \$0.00         |
| RW     | THIS REQUEST     | \$150,000.00   | \$0.00         |
| RW     | SUBTOTAL         | \$150,000.00   | \$0.00         |
| CON    | PREV. OBLIGATION | \$0.00         | \$0.00         |
| CON    | THIS REQUEST     | \$0.00         | \$0.00         |
| CON    | SUBTOTAL         | \$0.00         | \$0.00         |
| OTH    | PREV. OBLIGATION | \$0.00         | \$0.00         |
| OTH    | THIS REQUEST     | \$0.00         | \$0.00         |
| OTH    | SUBTOTAL         | \$0.00         | \$0.00         |
| TOTAL: | \$1,993,000.00   | \$1,781,608.00 | \$0.00         |

STATE REMARKS

04/11/2013 04/11/13: SEQ#1 - Request for PE authorization; obligation of \$1,062,360 HBP funds. kbh  
 04/29/2025 SEQ#2: RFA for PE Cost Adj. for NEPA clearance.  
 05/02/2025 SEQ 2: Request for authorization of additional PE funds via post programming. The agency requested the additional PE funds to complete the NEPA documents. The additional funds were approved by Caltrans Bridge Program Manager.  
 04/08/2026 SEQ 3: RFA for RW, requesting to obligate \$150,000 of HBP funds to RW. Toll Credits being utilized.  
 04/29/2026 SEQ 3: Request for initial authorization of RW, requesting to obligate \$150,000 of HBP funds for RW phase. Toll credits being utilized. Also, the agency is requesting to extend the PED from 12/31/2026 to 12/31/2027.

FEDERAL REMARKS

AUTHORIZATION

AUTHORIZATION TO PROCEED WITH REQUEST: RW  
FOR: RFA RW  
DOCUMENT TYPE: AMOD

ON 2026-04-08 821-8381  
ON 2026-04-29 539-2897  
ON 2026-04-29 FOR CALTRANS  
ON 2026-04-29 FOR FHWA  
ON 2026-05-08 14:20:57.0

PREPARED IN FADS BY: YANG, KENG LENG  
REVIEWED IN FADS BY: ISAAR, OMID  
SUBMITTED IN FADS BY: ISAAR, OMID  
PROCESSED IN FADS BY: SIGNATURE, NOT\_REQUIRED  
E-76 AUTHORIZED DATE IN FMIS JENNIFER NASCA

SIGNATURE HISTORY FOR PROJECT NUMBER 5089(021) AS OF 05/11/2026

| FHWA FMIS SIGNATURE HISTORY |                 |            |  |
|-----------------------------|-----------------|------------|--|
| MOD #                       | SIGNED BY       | SIGNED ON  |  |
| 2                           | WAIL HAYS       | 04/30/2026 |  |
|                             | WAIL HAYS       | 04/30/2026 |  |
|                             | JENNIFER NASCA  | 05/08/2026 |  |
| 1                           | WAIL HAYS       | 05/09/2025 |  |
|                             | WAIL HAYS       | 05/09/2025 |  |
|                             | JENNIFER NASCA  | 05/12/2025 |  |
| 0                           | SHUN HUEY       | 05/08/2013 |  |
|                             | GARY J. SWEETEN | 05/08/2013 |  |
|                             | TASIA PAPAJOHN  | 05/09/2013 |  |

FHWA FMIS 3.0 SIGNATURE HISTORY

CALTRANS SIGNATURE HISTORY

| DOCUMENT TYPE SIGNED BY |             | SIGNED ON  |
|-------------------------|-------------|------------|
| AMEND/MOD               | ISAAR, OMID | 04/29/2026 |

DEPARTMENT OF TRANSPORTATION

FINANCE LETTER

Date: 06/12/2025  
 D\_CO\_RT: 03-PLA-0-LNCN  
 Project No: BRLS-5089(021)  
 Adv. Project Id: 0313000230  
 Project End Date: 12/31/2026

EA No:

To: City of Lincoln

Est Tot Proj Costs:

| FINANCE ITEMS                  | PRO RATA OR LUMP SUM | TOTAL COST OF WORK | FEDERAL PART. COST | FED. REIMB % | FEDERAL FUNDS          | FEDERAL              | LOCAL        |
|--------------------------------|----------------------|--------------------|--------------------|--------------|------------------------|----------------------|--------------|
| Agency Preliminary Engineering | Pro Rata             | \$1,843,000.00     | \$1,843,000.00     | 88.53%       | M240<br>\$1,062,360.00 | Y001<br>\$569,248.00 | \$211,392.00 |
| Totals:                        |                      | \$1,843,000.00     | \$1,843,000.00     |              | \$1,062,360.00         | \$569,248.00         | \$211,392.00 |

Participation Ratio: 100%

This Finance Letter was created based on specific financial information provided by the responsible local agency. The following encumbrance history is prepared by Local Assistance Accounting Office and is provided here for local agency's information and action.

Signature: Omid Isaar

Printed Name: Omid Isaar

Title: HQ Sr. Area Engineer

Telephone No: (916) 539-2897

Remarks: SEQ 2: Request for authorization of additional PE funds via post programming. The agency requested the additional PE funds to complete the NEPA documents. The additional funds were approved by Caltrans Bridge Program Manager.

| ACCOUNTING INFORMATION |              |             |           |                    |             |                    |                     |                 |                                                                  |
|------------------------|--------------|-------------|-----------|--------------------|-------------|--------------------|---------------------|-----------------|------------------------------------------------------------------|
| BRLS-5089(021)         |              |             |           |                    |             |                    |                     |                 |                                                                  |
| ADV. PROJECT ID        | APPROP. UNIT | STATE PROG. | FED/STATE | ENCUMBRANCE AMOUNT | APPROP YEAR | EXPENDITURE AMOUNT | ENCUMBRANCE BALANCE | REVERSION DATE* | Cooperative Work Agreement<br>APPROVED AMOUNT<br>EXPIRATION DATE |
| 0313000230             | 25102F       | 2030010300  | F         | \$569,248.00       | 2425        | \$0.00             | \$569,248.00        | 06/30/2030      |                                                                  |
| 0313000230             | 18102F       | 2030010300  | F         | \$324,655.81       | 1718        | \$324,655.81       | \$0.00              | 06/30/2023      |                                                                  |
| 0313000230             | 13102F       | 2030010300  | F         | \$737,704.19       | 1213        | \$737,704.19       | \$0.00              | 06/30/2018      |                                                                  |
|                        |              |             |           |                    |             |                    |                     |                 | \$463,731.00 06/30/2020                                          |

\*Please submit invoices to the appropriate Districts by April 1st to avoid funds lapsing on the June 30th reversion date listed above and to allow sufficient time for Accounting and SCO year-end closing procedures.

# 5089021 S2 FL 6.12.25

Final Audit Report

2025-06-12

|                 |                                              |
|-----------------|----------------------------------------------|
| Created:        | 2025-06-12                                   |
| By:             | Gerald Mcdaniel (s145783@dot.ca.gov)         |
| Status:         | Signed                                       |
| Transaction ID: | CBJCHBCAABAA-3yb9VjQP1ilm8TNBQHg2jT-fYckdZ4g |

## "5089021 S2 FL 6.12.25" History



Document created by Gerald Mcdaniel (s145783@dot.ca.gov)

2025-06-12 - 9:57:42 PM GMT- IP address: 149.136.17.248



Document emailed to Omid Isaar (omid.isaar@dot.ca.gov) for signature

2025-06-12 - 9:58:03 PM GMT



Email viewed by Omid Isaar (omid.isaar@dot.ca.gov)

2025-06-12 - 9:58:15 PM GMT- IP address: 23.21.48.26



Document e-signed by Omid Isaar (omid.isaar@dot.ca.gov)

Signature Date: 2025-06-12 - 10:10:21 PM GMT - Time Source: server- IP address: 149.136.17.249



Agreement completed.

2025-06-12 - 10:10:21 PM GMT



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## STAFF REPORT

Item Number 13.C

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**SUBJECT:** Adopt a Resolution Authorizing the City Manager to Execute the Updated Cooperative Agreement with the CAL-FIRE for Wildland Fire Protection for the Village 1 Annexation Area for FY 2026/27. (Anthony Mejia)

**SUBMITTED BY:** Anthony Mejia

**DEPARTMENT:** Fire

**DATE:** June 23, 2026

---

### **STAFF RECOMMENDATION:**

Staff recommends the City Council adopt a resolution authorizing the City Manager to execute the updated Cooperative Agreement with the CAL-FIRE for Wildland Fire Protection for the Village 1 Annexation Area for FY 2026/27, in the total amount of \$34,751.78 (Agreement No. 2CA07750).

### **BACKGROUND/INTRODUCTION:**

On April 28, 2015, the City Council adopted Resolution 2015-076, authorizing the annexation of Village 1. The annexation was completed in August 2016, extending the City of Lincoln's boundary east to Stardust Lane.

Since annexation, the following Tentative Maps have been approved within the Village 1 Specific Plan Area (V1SPA): Turkey Creek Estates, Enclave, Epick 1 and 2, Epick 3, La Bella Rosa, Walkup Ranch, and Hidden Hills. Each approval included a condition requiring participation in the development and funding of a Wildland Fire Management Program.

Because V1SPA is now within city limits, it is no longer part of CAL FIRE's State Responsibility Area (SRA). The City is therefore responsible for securing wildland fire protection for the area through a cooperative agreement.

The Wildland Fire Protection Agreement for FY 2026-27 (Agreement No. 2CA07750) has been updated in coordination with CAL FIRE to reflect revised per-acre rates and administrative fees for the upcoming fiscal year. The total acreage covered remains 651.96 acres.

### **FINDINGS/ANALYSIS:**

The City Council may approve a Cooperative Agreement with CAL-FIRE for wildland fire protection in the Village 1 Annexation Area. This agreement functions as an insurance-type mechanism, covering CAL FIRE’s costs to respond to wildland fires. Without it, the City would be financially responsible for any CAL FIRE wildfire response within V1SPA.

Protection Rate and Cost: The proposed CAL-FIRE protection rate for FY 2026-27 is \$47.55 per acre, with a 12.10% administrative charge, for a total annual cost of \$34,751.78 covering 651.96 acres. This reflects a decrease of \$1,487.02 from the prior year’s agreement (\$36,238.80 at \$50.18/acre and 10.77% admin). The State calculates and finalizes rates prior to January 1 each year.

Developer Reimbursement: To meet this funding obligation, Village 1 developers entered into a reimbursement program with the City. Each developer’s share is calculated based on their total developable acreage plus an additional 40% to account for non-revenue-generating open space, multiplied by the applicable CAL FIRE rate and administrative fee. Payments are due annually by February 1 and continue until the City determines wildland protection is no longer required for the property.

Operating Plan: An annual Operating Plan between the City and CAL FIRE’s Nevada-Yuba-Placer Unit must be established by April 1 of each year. The Plan governs fire reporting, dispatch procedures, incident management, fire prevention, and related operational matters under the Agreement.

**FISCAL IMPACT:**

**FY 2026-27 Wildland Fire  
Protection Agreement**

|                                      |              |
|--------------------------------------|--------------|
| Agreement No. 2CA07750 – CAL<br>FIRE | \$34,751.78  |
| Prior Year Cost (FY 2025-26)         | \$36,238.80  |
| Year-over-Year Savings               | (\$1,487.02) |

Expenses incurred by the City for processing this cooperative agreement are to be reimbursed by Village 1 developers. Net fiscal impact to the City is minimal.

**ATTACHMENTS:**

[Lincoln CALFIRE WPA 26.27.pdf](#)

[Cal Fire V1 Wildland Agreement FY26-27 Resolution.docx](#)

STATE OF CALIFORNIA  
**COOPERATIVE FIRE PROGRAMS**  
**LOCAL RESPONSIBILITY AREA WILDLAND PROTECTION**  
**REIMBURSEMENT AGREEMENT**  
LG-W REV 8/2024

AGREEMENT NUMBER **2CA07750**

REGISTRATION NUMBER:

1. This Agreement is entered into between the State Agency and the Local Agency named below:

STATE AGENCY'S NAME

California Department of Forestry and Fire Protection – (CAL FIRE)

LOCAL AGENCY'S NAME

City of Lincoln

2. The term of this Agreement is: July 1, 2026 through June 30, 2027

3. The maximum amount of this Agreement is: \$ 34,751.78  
Thirty-four thousand, seven hundred, fifty-one dollars and seventy-eight cents.

4. The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement.

|                                                                                      |          |
|--------------------------------------------------------------------------------------|----------|
| Exhibit A – Scope of Work – Includes page 2 (contact page) in count for Exhibit A    | 2 pages  |
| Exhibit B – Budget Detail and Payment Provisions                                     | 2 pages  |
| Exhibit C* – General Terms and Conditions; DGS GTC Version: 02/2025                  | 0 pages  |
| Exhibit D – Special Terms and Conditions (Attached hereto as part of this Agreement) | 1 pages  |
| Exhibit E – Additional Provisions                                                    | 12 pages |

\*Items shown with an Asterisk (\*), are hereby incorporated by reference and made part of this Agreement as if attached hereto.

General Terms and Conditions can be viewed at: <http://www.dgs.ca.gov/ols>

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

**LOCAL AGENCY**

LOCAL AGENCY'S NAME

City of Lincoln

BY (Authorized Signature)



DATE SIGNED(Do not type)

PRINTED NAME AND TITLE OF PERSON SIGNING

Sean Scully, City Manager

ADDRESS

600 6<sup>th</sup> Street  
Lincoln, CA 95648

**STATE OF CALIFORNIA**

AGENCY NAME

California Department of Forestry and Fire Protection

BY (Authorized Signature)



DATE SIGNED(Do not type)

PRINTED NAME AND TITLE OF PERSON SIGNING

Matthew Sully, Deputy Director, Cooperative Fire Protection

ADDRESS P.O. Box 94246, Sacramento, CA 94244-2460

**California Department of General  
Services Use Only**

## **EXHIBIT A**

### **COOPERATIVE FIRE PROGRAMS**

#### **AGREEMENT FOR PROTECTION OF WILDLANDS WITHIN LOCAL AGENCY RESPONSIBILITY AREA**

1. The project representatives during the term of this Agreement will be:

|                      |              |               |                           |
|----------------------|--------------|---------------|---------------------------|
| CAL FIRE Unit Chief: |              | Local Agency: | City of Lincoln           |
| Name:                | Jim Hudson   | Name:         | Sean Scully, City Manager |
| Phone:               | 530-277-6477 | Phone:        | 916-645-4040              |
| Fax:                 |              | Fax:          |                           |

All required correspondence shall be sent through U.S. Postal Service by certified mail and directed to:

|                      |                                       |               |                                         |
|----------------------|---------------------------------------|---------------|-----------------------------------------|
| CAL FIRE Unit Chief: | Jim Hudson                            | Local Agency: | City of Lincoln                         |
| Section/Unit:        | Nevada-Yuba-Placer                    | Section/Unit: | Fire Department                         |
| Attention:           | Tiffany Tracy                         | Attention:    |                                         |
| Address:             | 13760 Lincoln Way<br>Auburn, CA 95603 | Address:      | 126 Joiner Parkway<br>Lincoln, CA 95648 |
| Phone:               | 530-889-0111                          | Phone:        | 916-645-4040                            |
| Fax:                 |                                       | Fax:          |                                         |

Send an additional copy of all correspondence to:

**CAL FIRE**  
**Cooperative Fire Services**  
**P.O. Box 944246**  
**Sacramento, CA 94244-2460**

#### **2. AUTHORIZATION**

This Agreement is entered into this 1st day of July, 2026, by and between the State of California, hereinafter called STATE and City of Lincoln, County of Placer, State of California, hereinafter called Local Agency through its duly authorized officers. As used herein, Director shall mean Director of the California Department of Forestry and Fire Protection (CAL FIRE). Where the standard clauses for example in Exhibit C, use the word "Contractor" that word shall mean LOCAL AGENCY as LOCAL AGENCY is used in this Agreement.

Section 4142 of the Public Resources Code provides that the Director may enter into cooperative Agreements with local jurisdictions for the purpose of providing wildland fire protection.

#### **3. SCOPE OF WORK**

LOCAL AGENCY has the responsibility for protection of life, property, and wildland areas comprising 651.96 acres of land as indicated on the map included under Exhibit E and desires to contract with the STATE to provide wildland fire protection to said area.

STATE has the ability to provide wildland fire protection for said area, of the type and degree, which it now provides on adjacent State Responsibility Areas.

**4. SERVICES BY STATE**

- A. STATE shall provide wildland fire protection for the areas defined in the above section.
- B. For those areas, which are adjacent to State Responsibility Area, STATE will provide wildland fire protection at the same level of service it now provides on adjacent State Responsibility Area.
- C. For those areas (islands), which are not adjacent to State Responsibility Area, the wildland fire protection provided by the STATE will be limited to those resources identified in the preplanned wildland response for the respective area. Any resources beyond those specified in the preplanned wildland response are assistance by hire and the financial responsibility of the LOCAL AGENCY.

**5. ADMINISTRATION**

- A. LOCAL AGENCY agrees that STATE may dispatch fire protection resources available under this Agreement to other areas of the state when needed at the sole discretion of STATE.
- B. STATE response will be subject to availability of resources.
- C. Incident Management within the contract area shall conform to current Incident Command System criteria for Unified Command.
- D. STATE and LOCAL AGENCY shall, through established dispatch procedures, immediately notify each other of any fire incident within the contract area.

**6. MUTUAL AID**

LOCAL AGENCY shall provide mutual aid response into the contract area for wildfires. Structural fire protection remains the jurisdictional and financial responsibility of LOCAL AGENCY.

**7. ENTIRE AGREEMENT**

This Agreement contains the whole Agreement between the parties. It cancels and supersedes any previous Agreement for the same or similar services.

## **EXHIBIT B**

### **BUDGET DETAIL, INVOICING, PAYMENT AND RECONCILIATION**

#### **1. Invoicing and Payment:**

- A. LOCAL AGENCY shall pay STATE for providing said protection at the rate of \$47.55 per acre, plus an 12.10% administrative charge for a total of \$34,751.78 upon presentation of an invoice by STATE. The rate per acre and administrative charge will be calculated by STATE prior to January 1, of each year and annually thereafter, for the succeeding fiscal year subject to approval by LOCAL AGENCY. This Agreement shall be amended each fiscal year to reflect new rates.
- B. STATE shall provide thirty (30) day written notice to LOCAL AGENCY of the cost per acre and the administrative charge to be assessed for each subsequent fiscal year during the term of this Agreement; LOCAL AGENCY shall have thirty (30) days to approve said rate; if written approval is not received by STATE within said period, STATE's obligations hereunder shall terminate; LOCAL AGENCY shall be liable for all amounts due up to and including the date of such termination.
- C. To minimize the need for reconciliation payment is expected in full after the LOCAL AGENCY receives the STATE invoice. Payments made by the LOCAL AGENCY will cover the protection rate per acre and the administrative charge for the protection services rendered by STATE and including any other costs as provided herein, giving credit for all payments made by LOCAL AGENCY and claiming the balance due to STATE, if any, or refunding to LOCAL AGENCY the amount of any overpayment.

#### **2. Budget Contingency Clause**

- A. If the LOCAL AGENCY's governing authority does not appropriate sufficient funds for the current year or any subsequent years covered under this Agreement, which results in an inability to pay the STATE for the services specified in this Agreement, the LOCAL AGENCY shall promptly notify the STATE and this Agreement will terminate pursuant to the notice periods required herein.
- B. If funding for any fiscal year is reduced or deleted by the LOCAL AGENCY for purposes of this program, the LOCAL AGENCY shall promptly notify the STATE, and the STATE shall have the option to either cancel this Agreement with no liability occurring to the STATE, or offer an agreement amendment to LOCAL AGENCY to reflect the reduced amount, pursuant to the notice terms herein
- C. If the STATE Budget Act does not appropriate sufficient funds to provide the services for the current year or any subsequent years covered under this Agreement, which results in an inability to provide the services specified in this Agreement to the LOCAL AGENCY, the STATE shall promptly notify the LOCAL AGENCY, and this Agreement will terminate pursuant to the notice periods required herein.

- D. If funding for any fiscal year is reduced or deleted by the STATE Budget Act for purposes of this program, the STATE shall promptly notify the LOCAL AGENCY, and the LOCAL AGENCY shall have the option to either cancel this Agreement with no liability occurring to the LOCAL AGENCY, or offer an agreement amendment to LOCAL AGENCY to reflect the reduced services, pursuant to the notice terms herein.
- E. Notwithstanding the foregoing provisions in paragraphs A and B above, the LOCAL AGENCY shall remain responsible for payment for all services actually rendered by the STATE under this Agreement regardless of LOCAL AGENCY funding being reduced, deleted or not otherwise appropriated for this program. The LOCAL AGENCY shall promptly notify the STATE in writing of any budgetary changes that would impact this Agreement.
- F. LOCAL AGENCY and STATE agree that this Budget Contingency Clause shall not relieve or excuse either party from its obligation(s) to provide timely notice as may be required elsewhere in this Agreement.

## **EXHIBIT D**

### **SPECIAL TERMS AND CONDITIONS**

**1. Cancellation**

Failure of either party to meet any of the terms and conditions of this Agreement, including non-payment of monies due hereunder, shall be cause for the termination of this Agreement; such termination shall become effective upon written receipt of 30 day notice of cancellation.

**2. Audit**

If the Agreement is over \$10,000, the parties shall, in accordance with Government Code Section 10532, be subject to examination and audit of the State Auditor General for a period of three (3) years after final payment under the Agreement. Examination and audit shall be confined to those matters connected with performance of the Agreement including, but not limited to, cost of administering the Agreement. The Contractor warrants by execution of this Agreement, that no person or selling agency has been employed or retained to solicit or secure this Agreement upon Agreement or understanding.

**3. Operating Plan**

Prior to April 1 of each year, STATE and LOCAL AGENCY shall establish a joint Operating Plan for the contract area, which shall be attached after Exhibit E. If LOCAL AGENCY received its structural fire protection from another local agency, the local agency providing the structural fire protection must be party to the Operating Plan.

**4. Extension of Agreement**

Unless there is written notice by LOCAL AGENCY to terminate this Agreement STATE shall extend this Agreement for a single one-year period from the original termination date. The cost of services provided by STATE during the extended period shall be based upon the rates published for the fiscal year in which the extended period falls had a new Agreement been entered into.

**5. Modification**

This Agreement may be amended at any time by written mutual consent of the parties hereto.

**6. Indemnification**

Each party, to the extent permitted by law, agrees to indemnify and hold harmless the other party, its officers, agents, and employees from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by the indemnifying party.

**EXHIBIT E**

**ADDITIONAL PROVISIONS**

**Attachments**

- ☒ Budget Plan
- ☒ Topographic Map
- ☒ Operating Plan
- ☐ Annual Report

**LOCAL RESPONSIBILITY AREA (LRA) WILDLAND PROTECTION REIMBURSEMENT AGREEMENT**Program Cost Account (PCA #) 29006

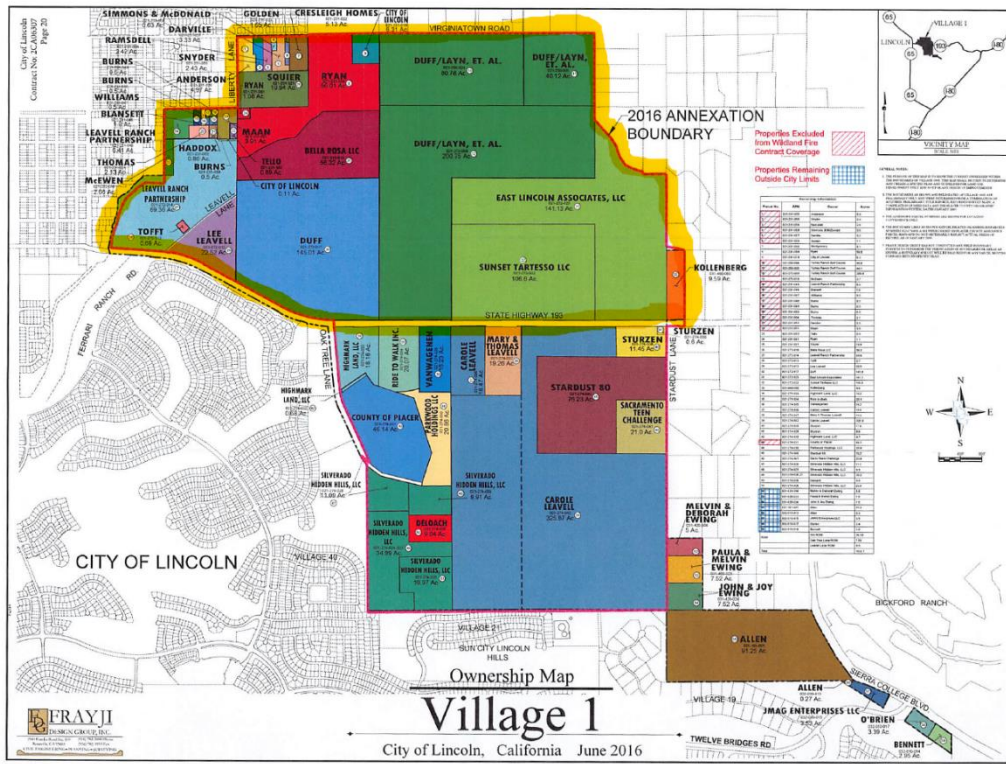
THIS IS THE BUDGET PLAN FOR THE LOCAL RESPONSIBILITY AREA (LRA)  
WILDLAND FIRE PROTECTION REIMBURSEMENT AGREEMENT BETWEEN THE  
STATE OF CALIFORNIA, DEPARTMENT OF FORESTRY & FIRE PROTECTION (CAL FIRE)  
AND THE CITY/TOWN OF Truckee A LOCAL AGENCY  
FOR THE 2026/2027 FISCAL YEAR

**AGREEMENT COST CALCULATIONS:**Number of Acres 651.96

|                              |          |                     |
|------------------------------|----------|---------------------|
| General Fund Reimbursement   | \$ 19.67 | \$ 12,824.05        |
| Unit Budget                  | \$ 27.88 | \$ 18,176.64        |
| <hr/>                        |          |                     |
| Sub-Total                    |          | \$ 31,000.70        |
| Admin Rate                   | 12.10%   | \$ 3,751.08         |
| <hr/>                        |          |                     |
| <b>Total Protection Cost</b> |          | <b>\$ 34,751.78</b> |

Comments Section:

# LFD Village 1 Wildland Contract Additional Acreage Exclusion



City of Lincoln Contract  
No 2CA06307:  
Page 21

Date: 10/13/2014

## Property Owners Within Village 1 - Annexation

| APN Number     | Owner Name                | Acreage | APN Number     | Owner Name                 | Acreage |
|----------------|---------------------------|---------|----------------|----------------------------|---------|
| 021-231-026    | Anderson                  | 4.97    | 021-272-014    | Leavell Ranch Partnership  | 69.36   |
| 021-231-055    | Snyder                    | 2.43    | 021-272-013    | Tofft                      | 0.69    |
| 021-231-056    | Ramsdell                  | 2.42    | 021-272-012    | Leavell                    | 22.52   |
| 021-231-058    | McDonald                  | 0.63    | 021-272-017    | Duff                       | 145.01  |
| 021-231-057    | Darville                  | 3.33    | 021-272-023    | East Lincoln Associates    | 141.13  |
| 021-231-023    | Golden                    | 1.05    | 021-272-022    | Sunset Trattesso LLC       | 106.6   |
| 021-231-022    | Montgomery                | 05.13   | 031-460-060    | Kollenberg                 | 09.59   |
| 021-231-059,60 | Ryan                      | 56.01   | 021-274-033    | Int Church-4               |         |
| 021-231-019    | City of Lincoln           | 06.31   | 021-274-034    | Ride to Walk               |         |
| 021-250-004    | Turkey Ranch Golf Course  | 80.78   | 021-274-035    | Vanwagenen                 |         |
| 021-250-005    | Turkey Ranch Golf Course  | 40.12   | 021-274-036    | Leavell                    |         |
| 021-272-009    | Turkey Ranch Golf Course  | 200.75  | 021-274-037    | Leavell                    |         |
| 021-272-016    | McEwen                    | 02.66   | 021-274-042    | Franchimone                |         |
| 021-231-045    | Leavell Ranch Partnership | 6.41    | 021-274-038    | Sturzen                    |         |
| 021-231-046    | Blansett                  | 1.0     | 021-274-039    | Sturzen                    |         |
| 021-231-047    | Williams                  | 0.5     | 021-274-032    | Int Church-4               |         |
| 021-231-048    | Burns                     | 0.5     | 021-274-031    | Placer County              | 46.14   |
| 021-231-049    | Burns                     | 0.5     | 021-274-030    | Parkwood Holdings LLC      |         |
| 021-231-050    | Burns                     | 0.5     | 021-274-040    | Stardust 80                |         |
| 021-231-054    | Thomas                    | 2.13    | 021-274-041    | Sacto Teen Challenge       |         |
| 021-231-053    | Haddox                    | 0.86    | 021-274-028    | Silverado Hidden Hills LLC |         |
| 021-231-051    | Maan                      | 3.91    | 021-274-029    | Stuart                     |         |
| 021-231-052    | Zendejas                  | 0.89    | 021-274-027,24 | Silverado Hidden Hills LLC |         |
| 021-231-061    | Ryan                      | 01.08   | 021-274-026    | Deloach                    |         |
| 021-231-021    | Squier                    | 19.94   | 021-274-025    | Silverado Hidden Hills LLC |         |
| 021-272-010    | Bella Rosa LLC            | 56.32   |                |                            |         |

Total Annexation Acreage = 1,692.3 acres

Exclusion Acreage Total = 397.13 acres

Total acreage for Wildland Fire Contract Coverage = 1,295.2 acres

Requested Exclusion Acreage Total= 643.24 acres

Requested new acreage for Wildland Fire Contract Coverage= 651.96 acres



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Wildland Operating Plan  
Between  
City of Lincoln  
and  
CAL FIRE  
Nevada Yuba Placer Unit

## OPERATING PLAN

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## APPENDIX

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## OPERATING PLAN

### 1. OVERVIEW

This Operating Plan, hereinafter referred to as PLAN, is between the California Department of Forestry & Fire Protection, NEU Unit, hereinafter referred to as CAL FIRE and the (City). It has been developed to specifically address the Agreement for Protection of Wildlands within a Local Agency, hereinafter referred to as AGREEMENT, between CAL FIRE and City of Lincoln for wildland fire protection within the town limits.

### 2. AUTHORITY

The PLAN is required of both CAL FIRE and City as part of the AGREEMENT dated July 1, 2026.

### 3. PURPOSE

This PLAN will provide the Unit Chief of CAL FIRE and the Fire Chief of City of Lincoln with a means for executing the AGREEMENT and is hereby attached as Exhibit B with appendix B-1 to that AGREEMENT.

### 4. DEFINITIONS AND RESTRICTIONS

See AGREEMENT for definitions and descriptions of general terms. This PLAN does not allow either agency to operate outside the limitations in the AGREEMENT.

### 5. PROCEDURES

- A. Fire Reporting/Reports- When City receives a report of a wildfire within the area of the AGREEMENT, it shall promptly notify the Grass Valley Emergency Command Center (ECC). Each agency will process their appropriate reports and make the information available, upon request of the other agency, in no more than 60 days.
- B. Incident Management-The Incident Command System (ICS) will be used to manage wildfires within the area of the AGREEMENT. Unified Command will be implemented with a CAL FIRE representative and a City of Lincoln representative.

- C. Fires within the area of the AGREEMENT- Each agency will maintain a preplanned initial attack response (PIAR) for fires within the area of the AGREEMENT. See Appendix B-1. CAL FIRE resources will be ordered according to the terms of the AGREEMENT through the ECC. Any augmentation of the preplanned CAL FIRE response, with CAL FIRE resources, shall be authorized by a CAL FIRE Incident Commander or Agency Representative. Augmentation of the preplanned response may require a post incident audit. The audit will seek to demonstrate that adjacent CAL FIRE Direct Protection Areas (DPA's) were threatened, or that the augmentation was justified on a cost efficiency basis. Local government and private resources will be ordered through the ECC to ensure proper utilization of the Master Mutual Aid Agreement.
- D. Mutual Aid- All initial attack resources will be considered mutual aid for the purpose of this AGREEMENT.
- E. Initial Attack- Initial attack resources will always be based on the closest resources concept identified in the PIAR. See Appendix B-1.
- F. Cause and Origin Investigations  
When requested, CAL FIRE will provide staff to support cause and origin investigations for wildland fires within the covered acreage of this agreement. Any criminal or suspicious findings will be turned over to the responsible law enforcement agency for further investigation.
- G. Move-Up & Cover-Station coverage will be exchanged between both agencies when appropriate. To prevent long-term coverage problems to either agency, the covering agency's engines will be replaced with the covered agency's resources as soon as it is practical to do so.
- H. Fire Information: Unified Command-
  - 1. Both agencies will enter into a unified command structure to manage the incident by establishing a common set of incident objectives and strategies. This will be accomplished without losing or abdicating agency authority, responsibility, or accountability. A Unified Ordering Point will be identified and established.
  - 2. Representatives of both agencies will meet as needed to discuss procedures governing and locations of potential Information Centers. Both agencies will strive to maintain a roster of certified Public Information Officers for use during emergencies.
  - 3. The Unified Command will determine which agency will provide the Lead Information Officer. Normally, it will be the agency with the greatest commitment of resources on the incident.

- I. Representatives of CAL FIRE and City, of the rank of Battalion Chief or higher, may order resources directly from the ECC when an immediate need arises. These resources may include engines, fire crews and bulldozers in accordance with the AGREEMENT. Resources sent in response to these requests will conform to the closet resources concept.

## 6. ADMINISTRATION

The CAL FIRE Unit Chief and the City of Lincoln Fire Chief, or their designees, along with representatives from the CAL FIRE ECC will meet annually to discuss, review, and update the following items; procedures for reporting fires, procedures to dispatch resources to fires within the area of the AGREEMENT, procedures to dispatch resources to fires along the boundaries of the area of the AGREEMENT, and exchange general or specific information which might affect the other agency.

## 7. FIRE PREVENTION

### A. POLICY

All fire prevention activities conducted on lands within the area of the AGREEMENT will be consistent with both agencies' guidelines. CAL FIRE and City will be expected to conduct a year-round, aggressive fire prevention program using guidelines within the CAL FIRE Handbook 9000 and TOWN Fire Prevention Guidelines. This will include, but is not limited to, annual analysis and planning sessions to generate an active fire prevention plan.

1. Public Information Program-This will include all types of fire prevention news releases through the available media. Other methods will include public meetings, fairs, rodeos, parades, service clubs and a regular schedule of school programs for all grades.
2. Protection/Planning Issues-Although the responsibility for enforcing fire safe ordinances pertaining to improvements in wildland areas within the TOWN limits is the responsibility of City, a CAL FIRE representative will be available upon request to comment on these issues and assist in the enforcement of related ordinances.
3. Hazard Reduction Inspections
  - a. Home Inspection – CAL FIRE will work directly with City to enforce Public Resources Code (PRC) Sections 4291, 4446, 4442, 4442, 4123, or the California Fire Code sections when applicable.

### B. RESPONSIBILITY

CAL FIRE and City personnel will, in the performance of their duties, give full consideration to the prevention of fires and public education. Both agencies will allow staff to establish attainable fire prevention goals.

#### C. EXISTING AND PROJECTED DEMAND

Fire Prevention and suppression are the primary roles for both agencies. If the Demand for services increases in the future, both agencies will develop more intensive programs. Fire protection and prevention will be influenced by the following factors:

1. Increased recreational use.
2. Increased residential and commercial development.
3. Increased utilization of vacation residences.
4. Industrial activity.

#### D. OBJECTIVES

The primary objective of the fire prevention plan is the reduction of fire suppression expenditures and damages from human-caused fires. The secondary objective is a current and comprehensive public education program for fire safety awareness and code enforcement.

#### E. RECOMMENDED ACTIONS

Both agencies will actively pursue public awareness programs through the following:

1. Public Education
  - a. School programs, ages K-12
  - b. Roadside sign program
  - c. Timely newspaper articles concerning fire awareness
  - d. Attendance at various local events which lend themselves to fire prevention displays.
2. Code Enforcement
  - a. Active PRC 4291 home inspection program in target areas as mutually agreed to by both agencies.
  - b. Enforcement of the Fire Safe Ordinances as they apply to construction

in Fire Hazard Severity Zones (FHSZ). CAL FIRE will take an advisory role with the City Fire Marshal within the areas of the AGREEMENT.

#### F. FUEL MODIFICATION

Both agencies will continue to encourage individual property owners and property Owner associations to establish and maintain a healthy fuel complex through the following:

1. Prescribed burning through available programs.
2. Forest practice inspections.
3. Fuel modification using mechanized systems, fire crews, and local resources
4. Biomass programs to control stems per acre, and remove dead and down materials.

#### G. BURNING PERMITS

Burning permits are to be required in the City limits and will be consistent with those guidelines established in adjacent areas. This will provide consistency in the burn hours and any controls needed for the overall program.

##### 1. Burning Permit Issuance

The City has the responsibility of issuing burn permits within the City limits and the area of the AGREEMENT. Both agencies will agree to and establish burn permit guidelines by April 1 of each year. The guidelines will follow those established by CAL FIRE to ensure consistency in the burn programs in both the City of Lincoln and areas adjacent to CAL FIRE.

##### 2. Suspension of Permit Procedures

The suspension of burning permits in the area of the AGREEMENT will be directly related to the burning permit suspension procedures outside the area of the AGREEMENT to ensure area-wide consistency. Suspensions will be based on input from CAL FIRE and City.

#### H. MONITORING AND EVALUATION

Periodic monitoring and evaluation of the PLAN will provide the opportunity to make orderly and timely amendments and revisions of the PLAN. Monitoring will determine if the:

1. PLAN is being followed.
2. PLAN objectives are being met.

3. PLAN is achieving desired results

8. APPROVAL:

This PLAN is approved and authorized as Exhibit B Attachment 3 of the AGREEMENT between CAL FIRE and City of Lincoln:

FOR CAL FIRE:

California Department of Forestry  
& Fire Protection  
Nevada Yuba Placer Unit  
13760 Lincoln Way  
Auburn, Ca 95603

FOR City of Lincoln:

City of Lincoln  
126 Joiner Parkway  
Lincoln, Ca 95648

\_\_\_\_\_  
Jim Hudson, Unit Chief

\_\_\_\_\_  
Anthony Mejia, Fire Chief

APPENDIX B-1

PREPLANNED INITIAL ATTACK RESPONSE  
CALIFORNIA DEPARTMENT OF FORESTRY AND FIRE PROTECTION  
TRUCKEE WILDLAND FIRE PROTECTION AGREEMENT

|             | <b>Dozer</b> | <b>Engines</b> | <b>Chief Officer</b> | <b>Hand Crews</b> | <b>Copter</b> | <b>Air Attack</b> | <b>Air Tanker</b> |
|-------------|--------------|----------------|----------------------|-------------------|---------------|-------------------|-------------------|
| <b>Low</b>  | <b>0</b>     | <b>2</b>       | <b>1</b>             | <b>0</b>          | <b>0</b>      | <b>0</b>          | <b>0</b>          |
| <b>Med</b>  | <b>1</b>     | <b>4</b>       | <b>1</b>             | <b>1</b>          | <b>1</b>      | <b>1</b>          | <b>2</b>          |
| <b>High</b> | <b>2</b>     | <b>6</b>       | <b>1</b>             | <b>2</b>          | <b>2</b>      | <b>1</b>          | <b>2</b>          |

Station Proximity<sup>1</sup>

1. Auburn CAL FIRE
2. Colfax CAL FIRE
3. Foresthill CAL FIRE

Hand Crews

1. Growlersberg
2. Washington Ridge
3. Placer Center

Air Attack

1. Grass Valley
2. Columbia

Bulldozers

1. Nevada City
2. Auburn
3. Dobbins

Copters

1. Grass Valley
2. Auburn
3. Columbia
4. Vina

## **RESOLUTION 2026-XXX**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN AUTHORIZING THE CITY MANAGER TO EXECUTE A COOPERATIVE AGREEMENT WITH THE CALIFORNIA DEPARTMENT OF FORESTRY AND FIRE PROTECTION (CAL FIRE) FOR WILDLAND FIRE PROTECTION FOR THE VILLAGE 1 ANNEXATION AREA FOR FISCAL YEAR 2026/2027

**WHEREAS**, on April 28, 2015, the City Council adopted Resolution 2015-076 authorizing the annexation of Village 1, which was completed in August 2016, extending the City of Lincoln's boundary east to Stardust Lane; and

**WHEREAS**, on the following Tentative Maps have been approved since that time: Turkey Creek Estates, Enclave, Epick 1 and 2, Epick 3, La Bella Rosa, Walkup Ranch, and Hidden Hills; and

**WHEREAS**, all of the approved Tentative Maps include a condition of approval requiring participation in developing and funding a Wildland Fire Management Program, because the Village 1 Specific Plan Area (V1SPA) has been annexed into the City and is no longer covered under the CAL FIRE State Responsibility Area (SRA); and

**WHEREAS**, a Cooperative Agreement with the California Department of Forestry and Fire Protection (CAL FIRE) for Wildland Fire Protection for the Village 1 Annexation Area would cover the expenses of a wildland fire response, functioning similarly to an insurance policy; and

**WHEREAS**, in the absence of contract coverage through CAL FIRE, the City would be responsible for paying CAL FIRE response costs within the V1SPA; and

**WHEREAS**, the CAL FIRE protection rate for Fiscal Year 2026/27 is \$47.55 per acre plus a 12.10% administrative charge, covering 651.96 acres in V1SPA, resulting in a total Wildland Fire Protection cost of \$34,751.78 for Fiscal Year 2026/27 under Agreement No. 2CA07750; and

**WHEREAS**, Village 1 developers have been working with the City on a Wildland Fire Management funding program to address this requirement and provide coverage to the V1SPA, and the Developers agree to reimburse the City for their fair share of the costs of securing wildland fire protection for the property requiring wildland fire protection; and

**WHEREAS**, the amount of reimbursement owed by the Developers shall be calculated by taking the total number of developable acres within the property (Developable Acreage), plus 40% of the Developable Acreage, and multiplying the sum by the CAL FIRE total protection rate per acre plus the administrative charge in effect for the coverage year; and

**WHEREAS**, the Developers will be required to reimburse the City for any prior years of coverage purchased by the City, plus interest, for the Developable Acreage plus 40%;

Resolution No. 2026-XXX

Page 1 of 2

reimbursement costs are due by February 1st of each year following the effective date of the Development Agreement; and payment of wildland fire protection costs will be required until the property no longer requires wildland fire protection, as determined by the City of Lincoln; and

**NOW THEREFORE BE IT RESOLVED:**

**Section 1.** The City Manager is hereby authorized and directed to execute Cooperative Agreement No. 2CA07750 with the California Department of Forestry and Fire Protection (CAL FIRE) for Wildland Fire Protection for the Village 1 Annexation Area for Fiscal Year 2026/27, in the total amount of \$34,751.78.

**PASSED AND ADOPTED** this 13<sup>th</sup> day of January, 2026 by the following vote:

|          |                 |
|----------|-----------------|
| AYES:    | Councilmembers: |
| NOES:    | Councilmembers: |
| ABSENT:  | Councilmembers: |
| ABSTAIN: | Councilmembers: |

---

Richard Pearl, Mayor

ATTEST:

---

Hope Ithurnburn, City Clerk



## STAFF REPORT

Item Number 13.D

---

**SUBJECT:** Adopt a Resolution Accepting the Liberty at Lincoln Mabel Adams Ahart Park Public Improvements as Complete and Authorize the City Clerk to File the Notice of Completion with the Placer County Recorder. (Michelle Scoma)

**SUBMITTED BY:** Michelle Scoma

**DEPARTMENT:** Engineering

**DATE:** June 23, 2026

---

### **STAFF RECOMMENDATION:**

Adopt a resolution accepting the Liberty at Lincoln Mabel Adams Ahart Park Public Improvements as complete and authorize the City Clerk to file the Notice of Completion with the Placer County Recorder (see Attachment 2).

The sewer, water, and stormwater infrastructure within the park will be owned and maintained by the City.

### **BACKGROUND/INTRODUCTION:**

On March 19, 2025, the City Manager executed a Public Improvement Agreement with Lincoln Land Holdings, LLC for the Liberty at Lincoln Mabel Adams Ahart Park Public Improvements Project (see Attachment 3). Mabel Adams Ahart Park is an approximately 2.8 acre park site and landscaping improvement project that includes 2-5 age and 5-12 age play areas, a double group swing, half-court basketball court, shade structure, single stall restroom, picnic tables, bench seating, drinking fountain, trash receptacles, bike racks, group BBQ grills, pole lighting, and shade and accent tree plantings. Landscape improvements include an active turf area with a soccer field, shrubs, and groundcover plantings.

### **FINDINGS/ANALYSIS:**

Final inspection of the improvements was performed on June 18, 2026. Staff have determined that work performed by Lincoln Land Holdings, LLC is complete and in conformance with the terms of the agreement.

Lincoln Land Holdings, LLC has paid for all construction inspection and administration costs associated with the project. Lincoln Land Holdings, LLC has provided a warranty bond in the amount of \$447,249 in accordance with the amounts specified in the Public Improvement Agreement, guaranteeing the work for a period of one year from date of the filing of the Notice of Completion (see Attachment 4).

**FISCAL IMPACT:**

The sewer, water, and stormwater infrastructure within the park will be owned and maintained by the City.

**ATTACHMENTS:**

[Liberty at Lincoln Mabel Adams Ahart Park NOC.Doc2-Attach 1 Resolution.2026Jun23.mscoma.docx](#)

[Liberty at Lincoln Mabel Adams Ahart Park NOC.Doc3-Attach 2 NOC.2026Jun23.mscoma.pdf](#)

[Liberty at Lincoln Mabel Adams Ahart Park NOC.Doc4-Attach 3 PIA.2026Jun23.mscoma.pdf](#)

[Liberty at Lincoln Mabel Adams Ahart Park NOC.Doc5-Attach 4 Warranty Bond.2026Jun23.mscoma.pdf](#)

## RESOLUTION 2026-XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN  
ACCEPTING THE LIBERTY AT LINCOLN MABEL ADAMS AHART PARK PUBLIC  
IMPROVEMENTS AS COMPLETE AND AUTHORIZING THE RECORDING OF THE  
NOTICE OF COMPLETION

**WHEREAS**, on March 19, 2025, the City of Lincoln entered into a Public Agreement with Lincoln Land Holdings, LLC for the Liberty at Lincoln Mabel Adams Ahart Park Public Improvements Project; and

**WHEREAS**, all work with the above agreement was completed on June 18, 2026, in accordance with the agreement; and

**WHEREAS**, City staff recommends to the City Council that said completed project be accepted and a Notice of Completion be filed by the City.

### **NOW THEREFORE BE IT RESOLVED:**

**Section 1.** Construction on the above-mentioned subdivision improvement agreement is hereby accepted as being complete in accordance with the plans and specifications.

**Section 2.** The City Clerk is directed to execute and record the Notice of Completion on said agreement and project on behalf of the City of Lincoln.

**PASSED AND ADOPTED** this 23<sup>rd</sup> day of June, 2026 by the following vote:

|          |                 |
|----------|-----------------|
| AYES:    | Councilmembers: |
| NOES:    | Councilmembers: |
| ABSENT:  | Councilmembers: |
| ABSTAIN: | Councilmembers: |

---

Richard Pearl, Mayor

ATTEST:

---

Hope Ithurburn, City Clerk

**RECORDING REQUEST BY:**

City Clerk  
City of Lincoln

**WHEN RECORDED MAIL TO:**

City Clerk  
City of Lincoln  
600 Sixth Street  
Lincoln, California 95648  
(Exempt from recording fees Govt. Code 27383)

**NOTICE OF COMPLETION**

Liberty at Lincoln Mabel Adams Ahart Park  
Public Improvements  
Owner: City of Lincoln  
600 6<sup>th</sup> Street  
Lincoln, CA 95648  
County of Placer  
State of California

NOTICE IS HEREBY GIVEN that on the 18<sup>th</sup> day of June, 2026, a Final Inspection on the Liberty at Lincoln Mabel Adams Ahart Park Public Improvements of the certain work approved on the improvement plans was performed, and all work was found to be in accordance with the Public Improvement Agreement of said work filed with the City Clerk and adopted by the City Council of said City.

That said work of the Liberty at Lincoln Mabel Adams Ahart Park Public Improvements was completed on June 18, 2026, and accepted by the City Council of the City of Lincoln on June 23, 2026.

That the name of the surety on the developer's bond for payment on said contract is The Ohio Casualty Insurance Company, a California corporation. The scope of work for this project consisted of backbone infrastructure improvements in the City of Lincoln, California, for the City of Lincoln.

CITY OF LINCOLN

BY: \_\_\_\_\_  
Hope Ithurburn, City Clerk

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

City of Lincoln  
600 6<sup>th</sup> Street  
Lincoln, CA 95648  
Place



PLACER, County Recorder  
RYAN RONCO

DOC- 2025-0014913-00

CREDIT CARD

WEDNESDAY, MAR 19, 2025 03:23 PM

MIC \$0.00 | AUT \$0.00 | SBS \$0.00

ERD \$0.00 | SB2 \$0.00 | \* \$0.00

ADD \$0.00

Ttl Pd \$0.00 Rcpt # 03388924

CLK2L8K8V3/LPM/1-14

**NO FEE DOCUMENT**  
Government Code 6103

**Recording requested by and return to:**

City of Lincoln  
600 Sixth Street  
Lincoln, CA 95648

Phone: 916.434.2490

Attention: ~~Gwen Scanlon~~, City Clerk (*Hope Ithurburn*)

Exempt from Recording Fees – Gov. Code 27383

(SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE)

Project Name: Liberty at Lincoln Mabel  
Adams Ahart Park

Project Address: Lot B of Liberty at Lincoln  
Village 4A Final Map Bk GG  
of Maps, Pg 96 (Document  
#2024-0062818)

APN: 327-390-096

**FRONTAGE/PUBLIC IMPROVEMENT AGREEMENT**

THIS AGREEMENT is made and entered into this 17<sup>th</sup> day of March, 2025  
by and between the City of Lincoln, a Municipal Corporation, of the State of California,  
hereinafter referred to as "City," and **Lincoln Land Holdings, LLC, a Delaware Limited  
Liability Company**, hereinafter referred to as "Principal".

1. **Improvement Plans**. The improvement plans for said real property (entitled  
**Liberty at Lincoln Mabel Adams Ahart Park** and incorporated herein by reference,  
hereinafter "Improvement Plans") include certain public frontage improvements required  
by the Lincoln Municipal Code and any conditions of approval for entitlements granted for  
the subject property by the City. These public improvements owned by the Principal  
located at **intersection of Honor Lane and Medal Drive** must be constructed in a timely  
manner and in accordance with the City Design Criteria and Procedures Manual and  
Public Facilities Improvement Standards.

2. **Encroachment Permit**. The City shall grant Principal an encroachment permit  
to construct Required Improvements in accordance with Section 12.02 – excavations and  
Encroachments of the City of Lincoln Municipal Code.

3. Construction of Improvements. The Principal agrees to construct and install at the Principal's own cost and expense, frontage/public improvements such as drainage facilities, sewer and water facilities, curbs, gutters, sidewalks, or other facilities that are stated on the Improvement Plans approved by the City (hereinafter "Required Improvements"), in accordance with the Improvement Standards of the CITY within twelve months of the date of this AGREEMENT.

4. Time of Essence; Extension.

a. Time is of the essence of this Agreement. The City Engineer may extend the date for completing the Required Improvements. Extensions shall be granted only upon a showing of good cause by the Principal. The City Engineer shall be the sole and final judge as to whether good cause has been shown to entitle the Principal an extension.

b. Requests for extension of the completion date shall be in writing and delivered to the City in the manner hereinafter specified for service of notices. An extension of time, if any, shall be granted only in writing, and an oral extension shall not be valid or binding on the City.

c. In the event the City extends the time of completion of the Required Improvements, such extension may be granted without notice by the City to the Principal's surety and shall in no way release any guarantee or security given by the Principal pursuant to this Agreement, or relieve or release those providing an improvement security pursuant to this Agreement. The surety or sureties, if any, in executing the securities shall be deemed to have expressly agreed to any such extension of time.

d. In granting any extension of time, the City may require new or amended improvement security in amounts increased to reflect increases in the costs of constructing the Required Improvements or impose other conditions to protect its interests and ensure the timely completion of the Required Improvements.

5. Commencement of Work. The Principal shall notify the City Engineer of the commencement of work on the Required Improvements.

6. Inspection. Principal shall at all times maintain proper facilities and safe access for inspection of the public improvements by City and to the shops wherein any work is in preparation. Upon completion of the work, the Principal may request a final inspection by the City Engineer or his designee. If the City Engineer or the designated representative determines that the work has been completed in accordance with this Agreement, then the City Engineer shall certify the completion of the public improvements to the City. No improvements shall be finally accepted unless all aspects of the work have been inspected and determined to have been completed in accordance with the Improvement Plans and City standards. Principal shall bear all costs of plan check, inspection and certification.

7. Principal's Obligation to Warn Public During Construction. Until final acceptance of the Required Improvements, Principal shall give good and adequate warning to the public of each and every dangerous condition existing in said improvements, and will take reasonable actions to protect the public from such dangerous condition.

8. Superintendence by Principal. Principal shall require each contractor and subcontractor to have a competent foreman on the job at all times when that contractor or subcontractor, or any employee or agent thereof, is performing work on the Required Improvements. In addition, Principal shall maintain an office with a telephone and Principal or a person authorized to make decisions and to act for Principal in Principal's absence shall be available on the job site within three (3) hours of being called at such office by the City during the hours of 9:00 A.M. through 5:00 P.M., Monday through Friday, or any other day or time when work is being performed on the Required Improvements.

9. Injury to Public Improvements, Public Property or Public Utilities Facilities. Principal shall replace or repair, or have replaced or repaired, all public improvements, public utility facilities, and surveying or subdivision monuments which are destroyed or damaged in the performance of any work under this Agreement. Principal shall bear the entire cost of replacement or repairs of any and all public or private utility property damaged or destroyed in the performance of any work done under this Agreement, whether such property is owned by the United States or any agency thereof, or the State of California, or any agency or political subdivision thereof, or by the City or any public or private utility corporation or by any combination of such owners. Any repair or replacement shall be to the satisfaction of the City Engineer.

10. Completion of Improvements. Upon satisfactory completion of all improvements required herein as determined by the City Engineer or his or her designee (hereafter the "City Engineer"), the CITY agrees to accept for maintenance the Required Improvements within the aforesaid real property subject to the provisions of Paragraphs 6 and 11 hereof.

11. Warranty. The Principal agrees to remedy any defects in the Required Improvements arising from faulty or defective construction of said improvements occurring within twelve (12) months after acceptance by the City.

12. Repair or Reconstruction of Defective Work. If, within a period of twelve months after final acceptance by the City of the Required Public Improvements, any improvement or part of any improvement furnished and/or installed or constructed, or caused to be installed or constructed by Principal, or any of the work done under this Agreement materially fails to fulfill any of the requirements of this Agreement or the specifications referred to herein, Principal shall without delay and without any cost to City, repair, replace or reconstruct any defective or otherwise unsatisfactory part or parts of the Required Public Improvements. If the Principal fails to act promptly or in accordance with this requirement, or if the exigencies of the situation require repairs or replacements to be made before the Principal can be notified, then the City may, at its option, make the necessary repairs or replacements or perform the necessary work,

and Principal shall pay to City the actual cost of such repairs plus fifteen percent (15%) for administrative costs within thirty (30) days of the date of billing for such work by City.

13. Defense, Indemnification and Hold Harmless. Principal shall defend, indemnify, and hold harmless City, its elected officials, officers, employees, agents, and volunteers from any and all actual or alleged claims, demands, causes of action, liability, loss, damage, or injury, to property or persons, including wrongful death, whether imposed by a court of law or by administrative action of any federal, state, or local governmental body or agency, arising out of or incident to any acts, omissions, negligence, or willful misconduct of Principal, its personnel, employees, agents, or contractors in connection with or arising out of construction or maintenance of the Public Improvements, or performance of this Agreement. This indemnification includes, without limitation, the payment of all penalties, fines, judgments, awards, decrees, attorneys' fees, and related costs or expenses, and the reimbursement of City, its elected officials, officers, employees, and/or agents for all legal expenses and costs incurred by each of them. This indemnification excludes only such portion of any claim, demand, cause of action, liability, loss, damage, penalty, fine, or injury, to property or persons, including wrongful death, which is caused solely and exclusively by the gross negligence or willful misconduct of City as determined by a court or administrative body of competent jurisdiction. Principal's obligation to indemnify City shall survive the expiration or termination of this Agreement, and shall not be restricted to insurance proceeds, if any, received by City, its elected officials, officers, employees, or agents.

14. Delay of Work. If the construction of the Required Improvements should be delayed without fault of the Principal, the time for the completion, there for may be extended by the City Engineer, for such period of time as the City Engineer may deem reasonable.

15. Inspection and Other Fees. The Principal shall pay to the City all fees imposed in connection with the design, construction and inspection of the Required Improvements. These fees must be paid in full prior to the City's acceptance of the Required Improvements. The fees referred to above are not necessarily the only City fees, charges or other costs that have been, or will be, imposed on the subject real property and its development, and this Agreement shall in no way exonerate or relieve the Principal from paying such other applicable fees, charges, and/or costs.

16. Improvement Security. Concurrently with the execution of this Agreement, the Principal shall furnish the City with:

a. Faithful Performance Security. Principal shall provide faithful performance security as set forth in the City of Lincoln Municipal Code to secure faithful performance of this Agreement (the "faithful performance" security). This security shall be in the amount of one hundred percent (100%) of the total estimated cost of the Required Improvements, as determined by the City Engineer, which total cost is in the amount of **Two Million, Two Hundred Thirty-Six Thousand, Two Hundred Forty-One and No/100 Dollars (\$2,236,241.00).**

b. Labor and Materials Security. Principal shall also provide payment security as set forth in the City of Lincoln Municipal Code to secure payment to the contractor, subcontractors and to persons renting equipment or furnishing labor or materials to them for the work (the "Labor and Materials"). This security shall be in the amount of one hundred percent (100%) of the total estimated cost of the Required Improvements, as determined by the City Engineer, which total cost is in the amount of **Two Million, Two Hundred Thirty-Six Thousand, Two Hundred Forty-One and no/100 Dollars (\$2,236,241.00)**, and shall secure the obligations set forth in Title 15 (commencing with Section 3082) of Part 4 of Division 3 of the Civil Code of the State of California.

c. Guarantee and Warranty Security. Principal shall also furnish a "guarantee and warranty security" in the amount of twenty percent (20%) of the total estimated cost of the Required Improvements, as determined by the City Engineer, which total cost is in the amount of **Four Hundred Forty-Seven Thousand, Two Hundred Forty-Nine and no/100 Dollars (\$447,249.00)** to guarantee and warrant the Required Improvements for a period of one year following their completion and acceptance against any defective work or labor done, or defective materials furnished. This security need not be furnished prior to completion of the Required Improvements, but must be provided prior to the acceptance of such improvements.

d. Monument Security. Principal shall also file with this Agreement a "monument security" in the amount of one hundred percent (100%) of the total estimated cost of the installation of survey monuments, as determined by the City Engineer, which total cost is in the amount of **Zero and no/100 Dollars (\$0.00)** to guarantee and secure the placement of such monuments.

e. Bonds. Any bonds submitted as security pursuant to this section shall be furnished by companies who are authorized and licensed by the Insurance Commissioner of the State of California as "admitted surety insurers," to act as surety upon bonds and undertakings. The company shall maintain in this State at least one office for the conduct of its business. Bonds must be approved by the City. The bonds shall be furnished on the forms enclosed following this Agreement and shall be satisfactory to the City. All required securities shall be in a form approved by the City Attorney. The surety (or sureties) shall furnish reports as to the financial conditions from time to time as requested by the City. The premiums for said bonds shall be paid by Principal. Alternative forms of security will be allowed upon approval of the City Engineer and shall be approved as to form by the City Attorney.

f. Changes to Agreement or Plans. No change, alteration, or addition to the terms of this Agreement or the plans and specifications incorporated herein shall in any manner affect the obligation of the sureties, except as otherwise provided by the Subdivision Map Act.

g. Irrevocable. The securities shall be irrevocable, shall not be limited as to time (except as to the one-year guarantee and warranty period) and shall provide that they may be released, in whole or part, only upon the written approval of the City Engineer and as provided in this Agreement. All securities provided pursuant to this Agreement shall expressly obligate the surety for any extension of time authorized by the City for Principal's completion of the Required Improvements, whether or not the surety is given notice of such an extension by the City.

h. Attorney-in-Fact. The Attorney-in-Fact (resident agent) who executes the securities on behalf of the surety company must attach a copy of his/her Power of Attorney as evidence of his authority. A notary shall acknowledge the power as of the date of the execution of the surety bond that it covers.

#### 17. Release of Security.

a. Guarantee and Warranty Security. Any unused portion of the guarantee and warranty security may be released one year after acceptance of the Required Improvements by the City. The amount to be released shall first be reduced by the amount deemed necessary by the City to correct any defects in the Required Improvements that are known or believed by the City to exist at the end of the guarantee and warranty period. Any unreleased portion of the guarantee and warranty security shall remain in full force and effect unless and until the City notifies Principal in writing that the necessary repairs have been made to the satisfaction of the City Engineer and that the warranty period has been successfully completed.

b. Payment Security. The payment security may be released thirty-five (35) days after passage of the time within which claims of lien are required to be recorded pursuant to Article 3 of Chapter 2 of Title 15 of Part 4 of Division 3 of the Civil Code (commencing with Section 3114), but in no event shall such security be released prior to one hundred and twenty (120) days after acceptance of the Required Improvements by the City. The amount to be released shall first be reduced by the total of all claims on which an action has been filed and notice thereof given in writing to the City. City expressly may require the surety not to release the amount of security deemed necessary by City to assure payment of reasonable expenses and fees, including reasonable attorney's fees.

c. Faithful Performance Security. The faithful performance security may be released upon acceptance of the Required Improvements by the City.

**18. Principal's Insurance.**

a. **Principal Shall Maintain Insurance.** Prior to the commencement of any work on the improvements required by this Agreement, and until the improvements are completed and accepted by the City, Principal or Principal's General Contractor shall maintain in force at all times during the duration and performance of this Agreement, the policies of insurance specified in this Section. Such insurance must have the approval of the City as to limit, form, and amount, and shall be placed with insurers with an A.M. Best rating of no less than A:VII.

b. **Principal to Provide Evidence of Insurance.** Prior to the execution of this Agreement and prior to the commencement of any work, the Principal or Principal's General Contractor shall furnish to the City, and the City must approve, original certificates of insurance and endorsements effecting coverage for all policies required by the Agreement. Principal or Principal's Contractor shall not allow any subcontractor to commence work until similar insurance first shall have been so obtained by such subcontractor. Certificates shall be signed by a person authorized by the insurer, or insurers, to bind coverage on their behalf. Certificate of insurance and endorsements shall be on standard ACORD, Department of Insurance, and Insurance Services Office approved forms or on forms approved by the City Attorney. As an alternative to providing the City with approved forms of certificates of insurance and endorsements, the Principal may provide complete, certified copies of all required insurance policies, including endorsements, affecting the coverage required by this Section. At any time, at the written request of the City, Principal agrees to furnish one or more copies of each required policy including declarations pages, conditions, provisions, endorsements, and exclusions. Such copies shall be certified by an authorized representative of each insurer.

c. **No Suspension of Insurance.** Each insurance policy required by this Agreement shall be endorsed to state that coverage shall not be suspended, voided, cancelled, terminated by either party, reduced in coverage or in limits except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the City.

d. **Deductibles.** Any deductibles, or self-insured retentions, exceeding five thousand dollars (\$5,000) must be declared to, and approved by, the City Attorney. Upon request by the City, Principal shall demonstrate financial capability for payment of such deductibles or self-insured retentions.

e. **Coverages Shall Not Limit Obligations.** The requirement as to types, limits, and the City's approval of insurance coverage to be maintained by Principal or Principal's General Contractor are not intended to, and shall not in any manner, limit or qualify the liabilities and obligations assumed by Principal under the Agreement.

f. Required Limits. Principal or Principal's General Contractor and subcontractors shall, at their expense, maintain in effect at all times during the term of this Agreement, not less than the following coverage and limits of insurance, which shall be maintained with insurers and under forms of policy satisfactory to the City. The maintenance of Principal or Principal's General Contractor and subcontractors of the following coverage and limit of insurance is a material element of the Agreement. The failure to maintain or renew coverage or to provide evidence of renewal may be treated by the City as a material breach of this Agreement.

(1) Workers' Compensation Insurance. Principal or Principal's Contractor shall maintain, during the term of this Agreement, Workers' Compensation insurance for all employees as required by Labor Code section 3700 of the State of California and Employer's Liability Act, including Longshoremen's and Harbor Workers' Act ("Acts"), if applicable. Employer's Liability limits shall not be less than one million dollars (\$1,000,000) per occurrence. The Principal or Principal's General Contractor shall execute a certificate in compliance with Labor Code section 1861, on the form provided in the Contract Documents. The insurer shall agree to waive all rights of subrogation against the City, its officers, officials, and employees for losses arising from work falling within the terms of this Agreement. Principal or Principal's Contractor shall indemnify and hold harmless the City for any damage resulting to it, including attorney fees, from failure to take out and maintain such insurance.

(2) Commercial General Liability Insurance. Principal or Principal's Contractor shall maintain during the term of this Agreement such commercial general liability insurance as shall insure the City, its elective and appointive boards and commissions, officers, agents and employees, Principal and any contractor or subcontractor performing work covered by this Agreement. The insurance shall include, but not be limited to, protection against claims arising from death, bodily or personal injury, or damage to property resulting from actions, failures to act, or operations of Principal, any contractor's or subcontractor's operations hereunder, whether such operations are by Principal or any contractor or subcontractor or by anyone directly or indirectly employed by either Principal or any contractor or subcontractor. The amount of insurance coverage shall not be less than two million dollars (\$2,000,000) combined single limit per occurrence for bodily injury, personal injury and property damage. Coverage shall be at least as broad as Insurance Services Office "occurrence form CG 00 01 (ed. 10/01)" covering commercial general liability or its equivalent.

(3) Automobile Liability. Principal shall maintain automobile liability insurance covering bodily injury and property damage for all activities of Principal arising out of or in connection with the Work to be performed under this Agreement, including coverage for owned, hired and non-owned vehicles, in an amount of not less than \$1,000,000 combined single limit for each occurrence, no deductible.

(4) Endorsements. Principal shall see that the commercial general liability insurance shall include, or be endorsed to include, the following:

(a) Provision or endorsement naming the City of Lincoln, its officers, employees, agents, boards, commissions, and volunteers as Additional Insureds with respect to liability arising out of the performance of any work under this Agreement.

(b) Provision or endorsement waiving any rights of subrogation against the City, its officers, officials, employees, agents, boards, commissions and volunteers.

(c) Provision or endorsement stating that insurance is Primary insurance with respects the City, its officers, employees, agents, boards, commissions, and volunteers, to the extent the City is an additional insured. Any insurance or self-insurance maintained by the City, its officers, officials, employees, agents, boards, commissions, and volunteers shall be excess of the Principal's insurance and shall not contribute with it.

(d) Provision or endorsement stating that the Principal's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability (cross-liability).

(e) Provision or endorsement stating that any failure to comply with reporting or other provisions of the policies including breaches of representations shall not affect coverage provided to the City, its officers, employees, agents, boards, commissions, and volunteers.

19. Prevailing Wage. In the event it is determined that the Principal is required to pay prevailing wages for the work performed under this Agreement, the Principal and the Principal's General Contractor shall pay all penalties and wages as required by applicable law.

20. Interest shall accrue at the highest rate permitted by law on all sums from the date payment is due under the terms of this agreement and the sum due is certain or reasonably capable of being made certain.

21. Title to Required Improvements. The City shall not accept any real property to be dedicated or the Required Improvements unless they are constructed in conformity with the approved plans and specifications, approved modifications, if any, the approved final or parcel map, and City Improvement Standards and Specifications, to the satisfaction of the City Engineer. Until such time as the Required Improvements are accepted by the City, Principal shall retain title and shall be responsible for, and bear the risk of loss to, any of the improvements constructed or installed.

Title to and ownership of any real property to be dedicated and the Required Improvements constructed under this Agreement by Principal shall vest absolutely in the City upon completion and acceptance in writing of such Required Improvements by City. The City shall not accept the Required Improvements unless title to the Required Improvements is entirely free from lien. Prior to acceptance, Principal shall supply the City with appropriate lien releases, at no cost to and in a form acceptable to the City.

**22. Repair or Reconstruction of Defective Work.** If, within a period of one year after final acceptance by the City of the Required Improvements, any improvement or part of any improvement furnished and/or installed or constructed, or caused to be installed or constructed by Principal, or any of the work done under this Agreement materially fails to fulfill any of the requirements of this Agreement or the specifications referred to herein, Principal shall without delay and without any cost to City, repair, replace or reconstruct any defective or otherwise unsatisfactory part or parts of the improvements. If the Principal fails to act promptly or in accordance with this requirement, or if the exigencies of the situation require repairs or replacements to be made before the Principal can be notified, then the City may, at its option, make the necessary repairs or replacements or perform the necessary work, and Principal shall pay to City the actual cost of such repairs plus fifteen percent (15%) within thirty (30) days of the date of billing for such work by City.

**23. Principal Not Agent of City.** Neither Principal nor any of Principal's agents, contractors, or subcontractors are or shall be considered to be agents of the City in connection with the performance of Principal's obligations under this Agreement.

**24. Notices.** All notices required under this Agreement shall be in writing, and delivered in person or sent by registered or certified mail, postage prepaid.

Notices required to be given to City shall be addressed as follows:

City Engineer  
**CITY OF LINCOLN**  
600 Sixth Street  
Lincoln, CA 95648

Notices required to be given to Principal shall be addressed as follows:

ATN: Phil Rodriguez  
Lewis Land Developers  
9216 Kiefer Blvd.  
Sacramento, CA 95826

**25. Attorneys Fees.** In the event that it is necessary for the City to enforce the obligations, in this Agreement including without limitation the obligations secured by the improvement security furnished pursuant to this Agreement thereof, the City shall be entitled to recover its costs and reasonable expenses and fees including reasonable attorneys and litigation fees, expert witness fees and costs, and all other costs.

**26. Personal Nature of Principal's Obligations/Assignment.** All of Principal's obligations under this Agreement are and shall remain the personal obligations of Principal notwithstanding a transfer of all or any part of the property subject to this Agreement, and Principal shall not assign any of its obligations under this Agreement without the prior written consent of the City.

27. Compliance with Laws. Principal, its agents, employees, contractors, and subcontractors shall comply with all federal, state and local laws in the performance of the work required by this Agreement including, but not limited to, obtaining all applicable permits and licenses.

28. No Vesting of Rights. Entering into this Agreement shall not be construed to vest Principal's rights with respect to any change in any zoning or building law or ordinance.

29. Approvals by City. Any approval or consent that is to be given by the City under this Agreement shall be in writing, and any approval or consent that is not in writing shall not be binding on the City.

30. Construction and Interpretation. It is agreed and acknowledged by Principal that the provisions of this Agreement have been arrived at through negotiation, and that Principal has had a full and fair opportunity to revise the provisions of this Agreement and to have such provisions reviewed by legal counsel. Therefore, the normal rule of construction that any ambiguities are to be resolved against the drafting party shall not apply in construing or interpreting this Agreement.

31. Successors and Assigns -- Covenant Running With the Land. This Agreement shall inure to the benefit of, and be binding upon, the successors and assigns of the respective parties. The Agreement shall be recorded in the Office of the Recorder of Placer County and shall constitute a covenant running with the land and an equitable servitude upon the subject property.

32. Extension of Time. Any extension of time hereunder shall not operate to release the surety on the bond filed pursuant to this Agreement. In this connection, the surety waives the provisions of Section 2819 of the Civil Code of the State of California.

33. Actions. Any action by any party to this Agreement, or any action concerning a security furnished pursuant thereto, shall be brought in the appropriate court of competent jurisdiction within the County of Placer, State of California, notwithstanding any other provision of law which may provide that such action may be brought in some other location. The law governing this Agreement is the law of the State of California.

34. Integration. This Agreement is an integrated agreement. It supersedes all prior negotiations, representations, or agreements, either written or oral.

35. Severability. If any provision in this AGREEMENT is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall continue in full force without being impaired. **IN WITNESS WHEREOF**, the parties have executed this Agreement as follows:

CITY OF LINCOLN,  
a Municipal Corporation  
of the State of California

By:   
Sean Scully, City Manager

ATTEST:

  
  
Gwen Scanlon, City Clerk  
Hope Ithurburn

APPROVED AS TO FORM:

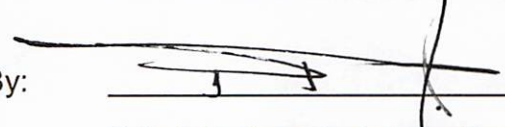
  
Kristine L. Mollenkopf, City Attorney

PRINCIPAL:

Lincoln Land Holdings, LLC, a  
Delaware Limited Liability Company

By: Lewis Management Corp.,  
A Delaware Corporation – Its Manager

Contact: Phil Rodriguez Jr.  
Phone: 916-363-2617  
Email: phil.rodriguez@lewismc.com

By:   
Phillip E. Rodriguez Jr., Authorized Agent

PRINCIPAL'S GENERAL CONTRACTOR  
as to Paragraphs 11, 15, 16 and 18

By: \_\_\_\_\_  
\_\_\_\_\_  
(Print Name & Title)

## ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California  
County of Sacramento )

On October 4, 2024 before me, Nicole Bianchini, Notary Public  
(insert name and title of the officer)

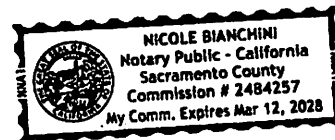
personally appeared Phil Rodriguez,  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are  
subscribed to the within instrument and acknowledged to me that he/she/they executed the same in  
his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the  
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing  
paragraph is true and correct.

WITNESS my hand and official seal.

Signature Nicole Bianchini

(Seal)



**CALIFORNIA ACKNOWLEDGMENT**

**CIVIL CODE § 1189**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Placer }

On March 18, 2025 before me,

Date

Hope Ithurburn, Notary Public  
Here Insert Name and Title of the Officer

personally appeared

Sean Seidler  
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature

[Signature]  
Signature of Notary Public

Place Notary Seal and/or Stamp Above

**OPTIONAL**

*Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.*

**Description of Attached Document**

Title or Type of Document: \_\_\_\_\_

Document Date: \_\_\_\_\_ Number of Pages: \_\_\_\_\_

Signer(s) Other Than Named Above: \_\_\_\_\_

**Capacity(ies) Claimed by Signer(s)**

Signer's Name: \_\_\_\_\_

☐ Corporate Officer – Title(s): \_\_\_\_\_

☐ Partner – ☐ Limited ☐ General

☐ Individual ☐ Attorney in Fact

☐ Trustee ☐ Guardian or Conservator

☐ Other: \_\_\_\_\_

Signer is Representing: \_\_\_\_\_

Signer's Name: \_\_\_\_\_

☐ Corporate Officer – Title(s): \_\_\_\_\_

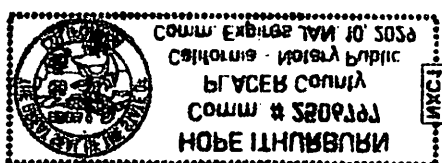
☐ Partner – ☐ Limited ☐ General

☐ Individual ☐ Attorney in Fact

☐ Trustee ☐ Guardian or Conservator

☐ Other: \_\_\_\_\_

Signer is Representing: \_\_\_\_\_



### FAITHFUL PERFORMANCE BOND

**WHEREAS**, the City Council of the City of Lincoln, State of California, and Lincoln Land Holdings, LLC, a Delaware Limited Liability Company, (hereinafter designated as "Principal") have entered into an agreement whereby Principal agrees to install and complete certain designated public improvements, which said agreement identified as Frontage/Public Improvement Agreement for Liberty at Lincoln Mabel Adams Ahart Park is hereby referred to and made a part hereof; and

**WHEREAS**, said Principal is required under the terms of said agreement to furnish a bond for the faithful performance of said agreement and further to pay all City engineering fees and other City fees incurred during performance of the agreement.

**NOW, THEREFORE**, we, the Principal and The Ohio Casualty Insurance Company, as surety, are held and firmly bound unto the City of Lincoln hereinafter called ("City"), in the penal sum of Two Million, Two Hundred Thirty-Six Thousand, Two Hundred Forty-One and no/100 dollars (\$2,236,241.00) lawful money of the United States, for the payment of which sum well and truly to be made, we bind ourselves, our heirs, successors, executors and administrators, jointly and severally, firmly by these presents.

The condition of this obligation is such that if the above bounded Principal, his or its heirs, executors, administrators, successors or assigns, shall in all things stand to and abide by, and well and truly keep and perform the covenants, conditions and provisions in the said agreement and any alteration thereof made as therein provided, on his or their part, to be kept and performed at the time and in the manner therein specified, and in all respects according to their true intent and meaning, and shall indemnify and save harmless City, its officers, agents and employees, as therein stipulated, then this obligation shall become null and void; otherwise it shall be and remain in full force and effect.

As a part of the obligation secured hereby and in addition to the face amount specified therefore, there shall be included costs and reasonable expenses and fees, including reasonable attorney's fees, incurred by City in successfully enforcing such obligation, all to be taxed as costs and included in any judgment rendered.

The surety hereby stipulates and agrees that no change, extension of time, alteration or addition to the terms of the agreement or to the work to be performed thereunder or the specifications accompanying the same shall in anywise affect its obligations on this bond, and it does hereby waive notice of any such change, extension of time, alteration or addition to the terms of the agreement or to the work or to the specifications.

Bond Number: 024277002

Premium: \$8,945

**IN WITNESS WHEREOF**, this Faithful Performance Bond has been duly executed by the Principal and surety above named, on this 1st day of October, 2024.

The Ohio Casualty Insurance Company

Name of Surety

790 The City Drive South, Suite 200

Orange, CA, 92868

Address of Surety

(562) 306-6711

Telephone No. of Surety

Venezia Gamboa, Attorney-in-Fact

Principal:

Lincoln Land Holdings, LLC, a Delaware  
Limited Liability Company

By: Lewis Management Corp.,  
A Delaware Corporation – Its Manager

Contact: Phil Rodriguez Jr.

Phone: 916-363-2617

Email: phil.rodriquez@lewismc.com

By: 

Phillip E. Rodriguez Jr., Authorized Agent

**NOTE:** If Principal is a partnership, all partners should execute the bond.

**IMPORTANT:** Surety companies executing bonds must appear on the Treasury Department's most current list (Circular 570 as amended) and be authorized to transact business in California.

**NOTICE:** The signature of the Surety on this bond must be acknowledged before a notary public, and this bond must be accompanied by evidence that the appointment as attorney in fact has been recorded in Placer County.

**MANDATORY:** The Surety shall be authorized and licensed by the California Insurance Commissioner as an "admitted surety insurer."

**APPROVAL:** Bonds must be approved by City.

**REQUEST TO INSURER TO SUBMIT DOCUMENTS:** Execution of this document shall constitute the City's formal request to the insurer to provide the City with evidence of authorization as an admitted surety in the State of California from the California Department of Insurance and that the certificate of authority of the insurer has not been surrendered, revoked, canceled, annulled, or suspended.

**POWER OF ATTORNEY REQUIRED.** The Attorney-in-Fact (resident agent) who executes this bond on behalf of the surety company must attach a copy of his Power of Attorney as evidence of his authority. A notary shall acknowledge the power as of the date of the execution of the surety bond that it covers.



This Power of Attorney limits the acts of those named herein, and they have no authority to bind the Company except in the manner and to the extent herein stated.

Liberty Mutual Insurance Company  
The Ohio Casualty Insurance Company  
West American Insurance Company

Certificate No: **8212277-000001**

## POWER OF ATTORNEY

**KNOWN ALL PERSONS BY THESE PRESENTS:** That The Ohio Casualty Insurance Company is a corporation duly organized under the laws of the State of New Hampshire, that Liberty Mutual Insurance Company is a corporation duly organized under the laws of the State of Massachusetts, and West American Insurance Company is a corporation duly organized under the laws of the State of Indiana (herein collectively called the "Companies"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint, Antonio Alvarado; Victor A. Ballesteros; Erika Bergmann; Ryan Blackwell; Jane E. Block; Nicholas Broderick; Hannah D'Sylva; Meghan Doyle; Brendan Fix; Venezia Gamboa; Sandra Gaytan; Lisa Harris; Vu Ho; Jim Hume; M. Jacobson; Naren Kang; Malia Kiger; Maricela Lares; Dulce Marin Aguilar; Jenny T. Nguyen; Alice-Diana Niculita; Rajan Patel; Jennifer Pham Salling; Alex Sanchez; Gerald Schumacher; Michael Stein; Esmeralda Ureno; Lucia Guadalupe Villarreal; Phung Vo; Kevin Vong

all of the city of Orange state of CA each individually if there be more than one named, its true and lawful attorney-in-fact to make, execute, seal, acknowledge and deliver, for and on its behalf as surety and as its act and deed, any and all undertakings, bonds, recognizances and other surety obligations, in pursuance of these presents and shall be as binding upon the Companies as if they have been duly signed by the president and attested by the secretary of the Companies in their own proper persons.

**IN WITNESS WHEREOF**, this Power of Attorney has been subscribed by an authorized officer or official of the Companies and the corporate seals of the Companies have been affixed thereto this 15th day of August, 2024.



Liberty Mutual Insurance Company  
The Ohio Casualty Insurance Company  
West American Insurance Company

By:

Nathan J. Zangerle  
Nathan J. Zangerle, Assistant Secretary

State of PENNSYLVANIA  
County of MONTGOMERY ss

On this 15th day of August, 2024 before me personally appeared Nathan J. Zangerle, who acknowledged himself to be the Assistant Secretary of Liberty Mutual Insurance Company, The Ohio Casualty Company, and West American Insurance Company, and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed my notarial seal at Plymouth Meeting, Pennsylvania, on the day and year first above written.



Commonwealth of Pennsylvania - Notary Seal  
Teresa Pastella, Notary Public  
Montgomery County  
My commission expires March 28, 2025  
Commission number 1126044  
Member, Pennsylvania Association of Notaries

By:

Teresa Pastella  
Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-laws and Authorizations of The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company which resolutions are now in full force and effect reading as follows:

### ARTICLE IV – OFFICERS: Section 12. Power of Attorney.

Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Corporation by their signature and execution of any such instruments and to attach thereto the seal of the Corporation. When so executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

### ARTICLE XIII – Execution of Contracts: Section 5. Surety Bonds and Undertakings.

Any officer of the Company authorized for that purpose in writing by the chairman or the president, and subject to such limitations as the chairman or the president may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Company by their signature and execution of any such instruments and to attach thereto the seal of the Company. When so executed such instruments shall be as binding as if signed by the president and attested by the secretary.

**Certificate of Designation** – The President of the Company, acting pursuant to the Bylaws of the Company, authorizes Nathan J. Zangerle, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

**Authorization** – By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature of any assistant secretary of the Company, wherever appearing upon a certified copy of any power of attorney issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company do hereby certify that the original power of attorney of which the foregoing is a full, true and correct copy of the Power of Attorney executed by said Companies, is in full force and effect and has not been revoked.

**IN TESTIMONY WHEREOF**, I have hereunto set my hand and affixed the seals of said Companies this 1st day of October, 2024.



By:

Renee C. Llewellyn  
Renee C. Llewellyn, Assistant Secretary

**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT****CIVIL CODE § 1189**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

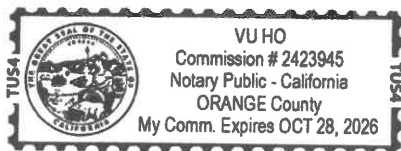
State of California )  
County of Orange )

On October 1, 2024 before me, VU HO, NOTARY PUBLIC,  
Date Here Insert Name and Title of the Officer  
personally appeared VENEZIA GAMBOA  
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature [Signature]  
Signature of Notary Public

Place Notary Seal Above

**OPTIONAL**

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

**Description of Attached Document**

Title or Type of Document: BOND# 024277002  
Document Date: OCTOBER 1, 2024 Number of Pages: \_\_\_\_\_  
Signer(s) Other Than Named Above: \_\_\_\_\_

**Capacity(ies) Claimed by Signer(s)**

Signer's Name: VENEZIA GAMBOA  
☐ Corporate Officer — Title(s): \_\_\_\_\_  
☐ Partner — ☐ Limited ☐ General  
☐ Individual ☒ Attorney in Fact  
☐ Trustee ☐ Guardian or Conservator  
☐ Other: \_\_\_\_\_

Signer Is Representing: THE OHIO CASUALTY INSURANCE COMPANY

Signer's Name: \_\_\_\_\_  
☐ Corporate Officer — Title(s): \_\_\_\_\_  
☐ Partner — ☐ Limited ☐ General  
☐ Individual ☐ Attorney in Fact  
☐ Trustee ☐ Guardian or Conservator  
☐ Other: \_\_\_\_\_

Signer Is Representing: \_\_\_\_\_

## ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California  
County of Sacramento )

On October 4, 2024 before me, Nicole Bianchini, Notary Public  
(insert name and title of the officer)

personally appeared Phil Rodriguez,  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are  
subscribed to the within instrument and acknowledged to me that he/she/they executed the same in  
his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the  
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing  
paragraph is true and correct.

WITNESS my hand and official seal.

Signature Nicole Bianchini (Seal)



## PAYMENT BOND

**WHEREAS**, the City Council of the City of Lincoln, State of California, and Lincoln Land Holdings, LLC, a Delaware Limited Liability Company, (hereinafter designated as "Principal") have entered into an agreement whereby Principal agrees to install and complete certain designated public improvements, which said agreement identified as Frontage/Public Improvement Agreement for Liberty at Lincoln Mabel Adams Ahart Park is hereby referred to and made a part hereof; and

**WHEREAS**, under the terms of said agreement, Principal is required before entering upon the performance of the work, to file a good and sufficient payment bond with the City of Lincoln to secure the claims to which reference is made in Title 15 (commencing with Section 3082) of Part 4 of Division 3 of the Civil Code of the State of California.

**NOW, THEREFORE**, said Principal and the undersigned as corporate surety, are held firmly bound unto the City of Lincoln and all contractors, subcontractors, laborers, materialmen and other persons employed in the performance of the aforesaid agreement and referred to in Title 15 (commencing with Section 3082) of Part 4 of Division 3 of the Civil Code in the sum of Two Million, Two Hundred Thirty-Six Thousand, Two Hundred Forty-One and no/100 dollars (\$2,236,241.00), for materials furnished or labor thereon of any kind, or for amounts due under the Unemployment Insurance Act with respect to such work or labor, that the surety will pay the same in an amount not exceeding the amount hereinabove set forth, and also in case suit is brought upon this bond, will pay, in addition to the face amount thereof, costs and reasonable expenses and fees, including reasonable attorney fees, incurred by City in successfully enforcing the obligation, to be awarded and fixed by the court, and to be taxed as costs and to be included in the judgment therein rendered.

It is hereby expressly stipulated and agreed that this bond shall insure to the benefit of any and all persons, companies and corporations entitled to file claims under Title 15 (commencing with Section 3082) of Part 4 of Division 3 of the Civil Code, so as to give a right of action to them or their assigns in any suit brought upon this bond.

Should the condition of this bond be fully performed, then this obligation shall become null and void, otherwise it shall be and remain in full force and effect.

The surety hereby stipulates and agrees that no change, extension of time, alteration or addition to the terms of the agreement or the specifications accompanying the same shall in any manner affect its obligations on this bond, and it does hereby waive notice of any such change, extension, alteration or addition.

Bond Number: 024277002  
Premium: Included in Performance Bond

**IN WITNESS WHEREOF**, this Payment Bond has been duly executed by the Principal and surety above named, on this   1  st    day of    October, 2024  .

The Ohio Casualty Insurance Company

Name of Surety

790 The City Drive South, Suite 200

Orange, CA, 92868

Address of Surety

(562) 306-6711

Telephone No. of Surety

Venezia Gamboa, Attorney-in-Fact

Principal:

Lincoln Land Holdings, LLC, a Delaware  
Limited Liability Company

By: Lewis Management Corp.,  
A Delaware Corporation – Its Manager

Contact: Phil Rodriguez Jr.

Phone: 916-363-2617

Email: phil.rodriquez@lewismc.com

By:

Phillip E. Rodriguez Jr., Authorized Agent

**NOTE:** If Principal is a partnership, all partners should execute the bond.

**IMPORTANT:** Surety companies executing bonds must appear on the Treasury Department's most current list (Circular 570 as amended) and be authorized to transact business in California.

**NOTICE:** The signature of the Surety on this bond must be acknowledged before a notary public, and this bond must be accompanied by evidence that the appointment as attorney in fact has been recorded in Placer County.

**MANDATORY:** The Surety shall be authorized and licensed by the California Insurance Commissioner as an "admitted surety insurer."

**APPROVAL:** Bonds must be approved by City.

**REQUEST TO INSURER TO SUBMIT DOCUMENTS:** Execution of this document shall constitute the City's formal request to the insurer to provide the City with evidence of authorization as an admitted surety in the State of California from the California Department of Insurance and that the certificate of authority of the insurer has not been surrendered, revoked, canceled, annulled, or suspended.

**POWER OF ATTORNEY REQUIRED.** The Attorney-in-Fact (resident agent) who executes this bond on behalf of the surety company must attach a copy of his Power of Attorney as evidence of his authority. A notary shall acknowledge the power as of the date of the execution of the surety bond that it covers.



This Power of Attorney limits the acts of those named herein, and they have no authority to bind the Company except in the manner and to the extent herein stated.

Liberty Mutual Insurance Company  
The Ohio Casualty Insurance Company  
West American Insurance Company

Certificate No: **8212277-000001**

## POWER OF ATTORNEY

**KNOWN ALL PERSONS BY THESE PRESENTS:** That The Ohio Casualty Insurance Company is a corporation duly organized under the laws of the State of New Hampshire, that Liberty Mutual Insurance Company is a corporation duly organized under the laws of the State of Massachusetts, and West American Insurance Company is a corporation duly organized under the laws of the State of Indiana (herein collectively called the "Companies"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint, Antonio Alvarado; Victor A. Ballesteros; Erika Bergmann; Ryan Blackwell; Jane E. Block; Nicholas Broderick; Hannah D'Sylva; Meghan Doyle; Brendan Fix; Venezia Gamboa; Sandra Gaytan; Lisa Harris; Vu Ho; Jim Hume; M. Jacobson; Naren Kang; Malia Kiger; Maricela Lares; Dulce Marin Aguilar; Jenny T. Nguyen; Alice-Diana Niculita; Rajan Patel; Jennifer Pham Salling; Alex Sanchez; Gerald Schumacher; Michael Stein; Esmeralda Ureno; Lucia Guadalupe Villarreal; Phung Vo; Kevin Vong

all of the city of Orange state of CA each individually if there be more than one named, its true and lawful attorney-in-fact to make, execute, seal, acknowledge and deliver, for and on its behalf as surety and as its act and deed, any and all undertakings, bonds, recognizances and other surety obligations, in pursuance of these presents and shall be as binding upon the Companies as if they have been duly signed by the president and attested by the secretary of the Companies in their own proper persons.

**IN WITNESS WHEREOF**, this Power of Attorney has been subscribed by an authorized officer or official of the Companies and the corporate seals of the Companies have been affixed thereto this 15th day of August, 2024.



Liberty Mutual Insurance Company  
The Ohio Casualty Insurance Company  
West American Insurance Company

By: Nathan J. Zangerle  
Nathan J. Zangerle, Assistant Secretary

State of PENNSYLVANIA  
County of MONTGOMERY ss

On this 15th day of August, 2024 before me personally appeared Nathan J. Zangerle, who acknowledged himself to be the Assistant Secretary of Liberty Mutual Insurance Company, The Ohio Casualty Company, and West American Insurance Company, and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed my notarial seal at Plymouth Meeting, Pennsylvania, on the day and year first above written.



Commonwealth of Pennsylvania - Notary Seal  
Teresa Pastella, Notary Public  
Montgomery County  
My commission expires March 28, 2025  
Commission number 1126044  
Member, Pennsylvania Association of Notaries

By: Teresa Pastella  
Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-laws and Authorizations of The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company which resolutions are now in full force and effect reading as follows:

### ARTICLE IV – OFFICERS: Section 12. Power of Attorney.

Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Corporation by their signature and execution of any such instruments and to attach thereto the seal of the Corporation. When so executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

### ARTICLE XIII – Execution of Contracts: Section 5. Surety Bonds and Undertakings.

Any officer of the Company authorized for that purpose in writing by the chairman or the president, and subject to such limitations as the chairman or the president may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Company by their signature and execution of any such instruments and to attach thereto the seal of the Company. When so executed such instruments shall be as binding as if signed by the president and attested by the secretary.

**Certificate of Designation** – The President of the Company, acting pursuant to the Bylaws of the Company, authorizes Nathan J. Zangerle, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

**Authorization** – By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature of any assistant secretary of the Company, wherever appearing upon a certified copy of any power of attorney issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company do hereby certify that the original power of attorney of which the foregoing is a full, true and correct copy of the Power of Attorney executed by said Companies, is in full force and effect and has not been revoked.

**IN TESTIMONY WHEREOF**, I have hereunto set my hand and affixed the seals of said Companies this 1st day of October, 2024.



By: Renee C. Llewellyn  
Renee C. Llewellyn, Assistant Secretary

**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT****CIVIL CODE § 1189**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

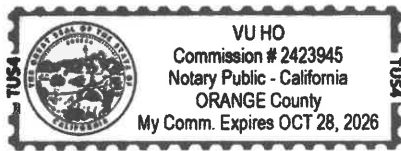
State of California )  
County of Orange )

On October 1, 2024 before me, VU HO, NOTARY PUBLIC,  
*Date Here Insert Name and Title of the Officer*  
personally appeared VENEZIA GAMBOA  
*Name(s) of Signer(s)*

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature   
*Signature of Notary Public*

*Place Notary Seal Above*

**OPTIONAL**

*Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.*

**Description of Attached Document**

Title or Type of Document: BOND# 024277002  
Document Date: OCTOBER 1, 2024 Number of Pages: \_\_\_\_\_  
Signer(s) Other Than Named Above: \_\_\_\_\_

**Capacity(ies) Claimed by Signer(s)**

Signer's Name: VENEZIA GAMBOA  
☐ Corporate Officer — Title(s): \_\_\_\_\_  
☐ Partner — ☐ Limited ☐ General  
☐ Individual ☒ Attorney in Fact  
☐ Trustee ☐ Guardian or Conservator  
☐ Other: \_\_\_\_\_  
Signer Is Representing: THE OHIO CASUALTY INSURANCE COMPANY

Signer's Name: \_\_\_\_\_  
☐ Corporate Officer — Title(s): \_\_\_\_\_  
☐ Partner — ☐ Limited ☐ General  
☐ Individual ☐ Attorney in Fact  
☐ Trustee ☐ Guardian or Conservator  
☐ Other: \_\_\_\_\_  
Signer Is Representing: \_\_\_\_\_

## ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California  
County of Sacramento )

On October 4, 2024 before me, Nicole Bianchini, Notary Public  
(insert name and title of the officer)

personally appeared Phil Rodriguez,  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are  
subscribed to the within instrument and acknowledged to me that he/she/they executed the same in  
his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the  
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing  
paragraph is true and correct.

WITNESS my hand and official seal.

Signature Nicole Bianchini (Seal)



Bond Number: 024277002

Premium: Premium Included In  
Performance Bond

## PUBLIC/FRONTAGE IMPROVEMENT AGREEMENT GUARANTEE AND WARRANTY SECURITY

**WHEREAS**, the City Council of the City of Lincoln, State of California, and Lincoln Land Holdings, LLC, a Delaware Limited Liability Company, (hereinafter designated as "Principal") have entered into an agreement by which Principal agrees to install and complete certain designated public improvements and to guarantee and warrant the work for a period of one year following its completion and acceptance, which said agreement identified as Frontage/Public Improvement Agreement for Liberty at Lincoln Mabel Adams Ahart Park is hereby referred to and made a part hereof; and

**WHEREAS**, said Principal is required under the terms of said agreement to furnish a bond to guarantee and warrant the work for a period of one year following its completion and acceptance against any defective work or labor done, or defective materials furnished, and further to pay all City engineering fees and other City fees incurred during the warranty period, to comply with the terms of said agreement.

**NOW, THEREFORE**, we, the Principal and The Ohio Casualty Insurance Company admitted and duly authorized to transact business under the laws of the State of California as surety, are held and firmly bound unto the City of Lincoln as obligee ("City"), in the penal sum of Four Hundred Forty-Seven Thousand, Two Hundred Forty-Nine and no/100 dollars (\$447,249.00) lawful money of the United States, for the payment of which sum well and truly to be made, we bind ourselves, our heirs, successors, executors and administrators, jointly and severally, firmly by these presents.

The condition of this obligation is such that if the Principal, his or its heirs, executors, administrators, successors or assigns, shall in all things stand to and abide by, provisions in the said agreement and any alteration thereof made as therein provided, on his or its part to be kept and performed at the time and in the manner therein specified, and in all respects according to their true intent and meaning, and shall indemnify and save harmless City, its officers, agents and employees, as therein stipulated, then this obligation shall become null and void; otherwise it shall be and remain in full force and effect.

As a part of the obligation secured hereby and in addition to the face amount specified therefor, there shall be included costs and reasonable expenses and fees, including reasonable attorney's fees, incurred by City in successfully enforcing such obligation, all to be taxed as costs and included in any judgment rendered.

The surety hereby stipulates and agrees that no change, extension of time, alteration or addition to the terms of the agreement or to the work to be performed thereunder or the specifications accompanying the same shall in anywise affect its obligations of this bond, and it does hereby waive notice of any such change, extension of time, alteration or addition to the terms of the agreement or to the work or to the specifications. The surety waives all rights of subrogation against the City or any person employed by the City.

Bond Number: 024277002Premium: Premium Included In  
Performance Bond

**IN WITNESS WHEREOF**, this Public/Frontage Maintenance Bond Guarantee and Warranty Security has been duly executed by the Principal and surety above named, on this 11th day of June 2026.

The Ohio Casualty Insurance Company

Name of Surety

790 The City Drive South, Suite 200 Orange, CA 92868

Address of Surety

(562) 306-6711

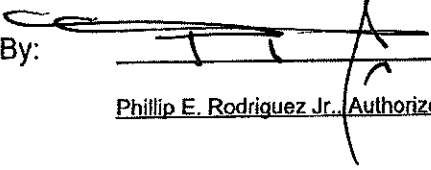
Telephone No. of Surety

  
 Attorney-in-Fact, Vu Ho

Principal:

Lincoln Land Holdings, LLC, a Delaware  
Limited Liability CompanyBy: Lewis Management Corp.,  
A Delaware Corporation – Its ManagerContact: Phil Rodriguez Jr.Phone: 916-363-2617Email: phil.rodriguez@lewismc.com

By:

  
Phillip E. Rodriguez Jr., Authorized Agent

**NOTE:** If Principal is a partnership, all partners should execute the bond.

**IMPORTANT:** Surety companies executing bonds must appear on the Treasury Department's most current list (Circular 570 as amended) and be authorized to transact business in California.

**NOTICE:** The signature of the Surety on this bond must be acknowledged before a notary public, and this bond must be accompanied by evidence that the appointment as attorney in fact has been recorded in Placer County.

**MANDATORY:** The Surety shall be authorized and licensed by the California Insurance Commissioner as an "admitted surety insurer."

**APPROVAL:** Bonds must be approved by City.

**REQUEST TO INSURER TO SUBMIT DOCUMENTS:** Execution of this document shall constitute the City's formal request to the insurer to provide the City with evidence of authorization as an admitted surety in the State of California from the California Department of Insurance and that the certificate of authority of the insurer has not been surrendered, revoked, canceled, annulled, or suspended.

**POWER OF ATTORNEY REQUIRED.** The Attorney-in-Fact (resident agent) who executes this bond on behalf of the surety company must attach a copy of his Power of Attorney as evidence of his authority. A notary shall acknowledge the power as of the date of the execution of the surety bond that it covers.



# POWER OF ATTORNEY

Liberty Mutual Insurance Company  
The Ohio Casualty Insurance Company  
West American Insurance Company

Certificate No: **8214461-000001**

**KNOWN ALL PERSONS BY THESE PRESENTS:** That The Ohio Casualty Insurance Company is a corporation duly organized under the laws of the State of New Hampshire, that Liberty Mutual Insurance Company is a corporation duly organized under the laws of the State of Massachusetts, and West American Insurance Company is a corporation duly organized under the laws of the State of Indiana (herein collectively called the "Companies"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint, Jorge Abitia-Neves; Antonio Alvarado; Victor A. Ballesteros; Ryan Blackwell; Jane E. Block; Nicholas Broderick; Adara Canola; Ted Collins; Hannah D'Sylva; Brendan Fix; Venezia Gamboa; Sandra Gaytan; Lisa Harris; Vu Ho; Jim Hume; M. Jacobson; Naren Kang; Maricela Lares; Christine Lloyd; Dulce Marin Aguilar; Alexis Montoya; Jenny T. Nguyen; Rajan Patel; Victor Quant; Alex Sanchez; Gerald Schumacher; Joshua Severson; Michael Stein; Esmeralda Ureno; Lucia Guadalupe Villarreal; Phung Vo; Kevin Vong all of the city of Orange state of CA each individually if there be more than one named, its true and lawful attorney-in-fact to make, execute, seal, acknowledge and deliver, for and on its behalf as surety and as its act and deed, any and all undertakings, bonds, recognizances and other surety obligations, in pursuance of these presents and shall be as binding upon the Companies as if they have been duly signed by the president and attested by the secretary of the Companies in their own proper persons.

IN WITNESS WHEREOF, this Power of Attorney has been subscribed by an authorized officer or official of the Companies and the corporate seals of the Companies have been affixed thereto this 21st day of July, 2025.



Liberty Mutual Insurance Company  
The Ohio Casualty Insurance Company  
West American Insurance Company

By: Nathan J. Zangerle  
Nathan J. Zangerle, Assistant Secretary

State of PENNSYLVANIA ss  
County of MONTGOMERY

On this 21st day of July, 2025 before me personally appeared Nathan J. Zangerle, who acknowledged himself to be the Assistant Secretary of Liberty Mutual Insurance Company, The Ohio Casualty Company, and West American Insurance Company, and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my notarial seal at Plymouth Meeting, Pennsylvania, on the day and year first above written.



Commonwealth of Pennsylvania - Notary Seal  
Teresa Pastella, Notary Public  
Montgomery County  
My commission expires March 28, 2029  
Commission number 1126044  
Member, Pennsylvania Association of Notaries

By: Teresa Pastella  
Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-laws and Authorizations of The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company which resolutions are now in full force and effect reading as follows:

## ARTICLE IV - OFFICERS: Section 12. Power of Attorney.

Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Corporation by their signature and execution of any such instruments and to attach thereto the seal of the Corporation. When so executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

## ARTICLE XIII - Execution of Contracts: Section 5. Surety Bonds and Undertakings.

Any officer of the Company authorized for that purpose in writing by the chairman or the president, and subject to such limitations as the chairman or the president may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Company by their signature and execution of any such instruments and to attach thereto the seal of the Company. When so executed such instruments shall be as binding as if signed by the president and attested by the secretary.

**Certificate of Designation** - The President of the Company, acting pursuant to the Bylaws of the Company, authorizes Nathan J. Zangerle, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

**Authorization** - By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature of any assistant secretary of the Company, wherever appearing upon a certified copy of any power of attorney issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company do hereby certify that the original power of attorney of which the foregoing is a full, true and correct copy of the Power of Attorney executed by said Companies, is in full force and effect and has not been revoked.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seals of said Companies this 11th day of June, 2026.



By: Renee C. Llewellyn  
Renee C. Llewellyn, Assistant Secretary

**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California )

County of Orange )On 06/11/2026 before me, Khoi Tran, Notary Public

Date

Here Insert Name and Title of the Officer

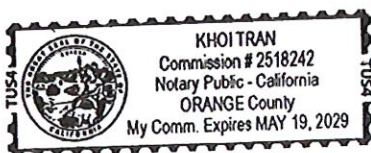
personally appeared Vu Quy Ho aka Vu Ho

Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature Khoi Tran  
Signature of Notary Public

Place Notary Seal Above

**OPTIONAL**

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

**Description of Attached Document**Title or Type of Document: 024277002

Document Date: \_\_\_\_\_ Number of Pages: \_\_\_\_\_

Signer(s) Other Than Named Above: \_\_\_\_\_

**Capacity(ies) Claimed by Signer(s)**Signer's Name: Vu Quy Ho aka Vu Ho☐ Corporate Officer — Title(s): \_\_\_\_\_☐ Partner — ☐ Limited ☐ General☐ Individual ☒ Attorney in Fact☐ Trustee ☐ Guardian or Conservator☐ Other: \_\_\_\_\_Signer Is Representing: The Ohio Casualty Insurance Company

Signer's Name: \_\_\_\_\_

☐ Corporate Officer — Title(s): \_\_\_\_\_☐ Partner — ☐ Limited ☐ General☐ Individual ☐ Attorney in Fact☐ Trustee ☐ Guardian or Conservator☐ Other: \_\_\_\_\_

Signer Is Representing: \_\_\_\_\_

**CALIFORNIA ACKNOWLEDGMENT**

CIVIL CODE § 1189

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State of California

County of

Sacramento

On

June 14, 2020

Date

before me,

Nicole Bianchini, Notary Public

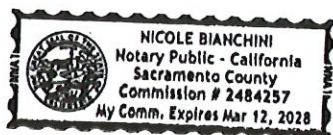
Here Insert Name and Title of the Officer

personally appeared

Phil Rodriguez

Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature

Nicole Bianchini

Signature of Notary Public

Place Notary Seal and/or Stamp Above

**OPTIONAL**

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

**Description of Attached Document**

Title or Type of Document:

Public Frontage Improvement Agreement

Document Date:

Number of Pages:

Signer(s) Other Than Named Above:

**Capacity(ies) Claimed by Signer(s)**

Signer's Name:

Signer's Name:

☐ Corporate Officer – Title(s):☐ Corporate Officer – Title(s):☐ Partner – ☐ Limited ☐ General☐ Partner – ☐ Limited ☐ General☐ Individual☐ Attorney in Fact☐ Individual☐ Attorney in Fact☐ Trustee☐ Guardian or Conservator☐ Trustee☐ Guardian or Conservator☐ Other:☐ Other:

Signer is Representing:

Signer is Representing:



## STAFF REPORT

Item Number 13.E

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**SUBJECT:** Adopt the following Resolutions (1) Resolution Approving Annexation No. 29 (Stardust 78) into the City of Lincoln Community Facilities District No. 2018-1 (City Maintenance Services) and (2) Resolution Approving Annexation No. 17 (Stardust 78) into the City of Lincoln Community Facilities District No. 2018-2 (Public Services). (Nita Wracker & Kaylie Tavenner)

**SUBMITTED BY:** Kaylie Tavenner

**DEPARTMENT:** Community Development

**DATE:** June 23, 2026

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### **STAFF RECOMMENDATION:**

Staff recommends that City Council adopt two resolutions:

- Approving Annexation No. 29 (Stardust 78) into the City of Lincoln Community Facilities District No. 2018-1 (City Maintenance Services)
- Approving Annexation No. 17 (Stardust 78) into the City of Lincoln Community Facilities District No. 2018-2 (Public Services)

The CFD No. 2018-1 (City Maintenance Services) ("CFD No. 2018-1") special tax will be levied annually to fund the maintenance of City infrastructure such as landscaping, parks, open space, streetlighting, street maintenance, traffic signals, and stormwater quality and drainage facilities. The CFD No. 2018-2 (Public Services) ("CFD No. 2018-2") special tax will be levied annually to fund City services such as police and fire protection.

### **BACKGROUND/INTRODUCTION:**

#### **Background on the Stardust 78 Project:**

On July 23, 2024, the City Council approved the Stardust 78 project ("Project") Small Lot Tentative Subdivision Map under Resolution No. 2024-159. The Project will include the construction of 302 detached single-family residential homes, passive open space, stormwater swales, and landscaping area. The Project is located south of McBean Park Drive and just west of Stardust Lane.

The Conditions of Approval for the Project require the property owner to mitigate their project's financial impact on the City's park, open space, streetlighting, street, landscape, stormwater facilities, and police and fire protection services. To satisfy these conditions of approval for the

Project, the property owner requested the City assist with annexing the Project into CFD No. 2018-1 to mitigate their project's financial impact to the City's park, open space, streetlighting, street, landscape, and stormwater facilities budgets and CFD No. 2018-2 to mitigate their project's financial impact on City police and fire protection services.

Background on CFD No. 2018-1:

On October 9, 2018, the City Council adopted a Resolution of Formation to form CFD No. 2018-1 and approved Ordinance 979B authorizing the levy of CFD No. 2018-1 special taxes. CFD No. 2018-1 was created to provide a financing mechanism to fund the annual maintenance of City infrastructure such as landscaping, parks, open space, streetlighting, street maintenance, and stormwater quality and drainage facilities. The CFD No. 2018-1 tax is separated into two components, "Citywide Services" and "Localized Services." The improvements to be funded under Citywide Services include costs associated with Community Parks, Regional Parks, Major Roadway Streetlighting and Traffic Signals, Stormwater facilities, Major Roadway Landscaping, and Open Space areas. The improvements to be funded under Localized Services include costs associated with Neighborhood Parks, Neighborhood Landscaping, Local Street Maintenance, Local Streetlighting, and Localized Stormwater Improvements.

CFD No. 2018-1 was formed with the Twelve Bridges Village 11 development as the initial boundaries of the district. The approved CFD No. 2018-1 Boundary Map also includes a future annexation area which is contiguous to the City's sphere of influence. As each project is annexed into CFD No. 2018-1, it will be assigned a tax zone to fund the development's share of Citywide Services and Localized Services. Costs associated with annexations into CFD No. 2018-1 are paid by the developer(s) for each project. CFD No. 2018-1 is currently comprised of the following twenty-two (22) tax zones encompassing thirty (30) separate projects:

- Tax Zone 1 – Twelve Bridges Village 11
- Tax Zone 2 – Twelve Bridges Villages 2A, 2B, and 2C
- Tax Zone 3 – Independence
- Tax Zone 4 – Lakeside 6 (Phases 7 & 8)
- Tax Zone 5 – Twelve Bridges Village 1
- Tax Zone 6 – Education Foundation
- Tax Zone 7 – Lincoln Crossing Village 11
- Tax Zone 8 – Twelve Bridges Village 10
- Tax Zone 9 – Cresleigh Grove
- Tax Zone 10 – Twelve Bridges Village 25
- Tax Zone 11 – Meadowlands
- Tax Zone 12 – Turkey Creek Estates
- Tax Zone 13 – Esplanade at Turkey Creek
- Tax Zone 14 – Fullerton Ranch
- Tax Zone 15 – Lincoln Meadows
- Tax Zone 16 – 871 Sterling Parkway, East 10th Street, 1401 Aviation Blvd, 583 F Street, Auburn Ravine Center, Twelve Bridges Arco BP, and Ferrari Pavilion
- Tax Zone 17 – Twelve Bridges Village 4A and 4B
- Tax Zone 18 – Twelve Bridges Village 3A and 3B, Magnolia Village, and Hidden Hills
- Tax Zone 19 – Twelve Bridges Village 27A and 27B
- Tax Zone 20 – Joiner Ranch East
- Tax Zone 21a – Liberty at Lincoln Phase 1
- Tax Zone 21b – Liberty at Lincoln Phase 2

- Tax Zone 22 – Peery Property Phase 1

Prior to tonight's City Council meeting, the property owner for the Project executed the attached Unanimous Approval Form for annexation to CFD No. 2018-1. This form constitutes unanimous approval and a unanimous vote by the property owner in favor of annexing their property into CFD No. 2018-1 including the subsequent annual levy of special taxes to mitigate the Project's financial impact on the City's parks, open space, streetlighting, street, landscape, and stormwater facilities budgets.

If approved by City Council, the Project will be Annexation No. 29 and Tax Zone No. 23 of CFD No. 2018-1.

Background on CFD No. 2018-2:

On October 9, 2018, the City Council adopted a Resolution of Formation to form CFD No. 2018-2 with the Independence project (Tax Zone 1), via Ordinance 980B. CFD No. 2018-2 authorizes the annual levy of a special tax on parcels located within the CFD No. 2018-2 boundaries to mitigate their financial impact on the City's police and fire protection services budgets.

At the time of CFD No. 2018-2 formation, the following determinations were made:

- The minimum level of service standard is 0.85 police officers and 0.66 fire fighters for every 1,000 City residents.
- The CFD No. 2018-2 special taxes shall only be applied to new residential projects.
- Prior to the annexation of new projects into CFD No. 2018-2, an analysis will be performed to establish the appropriate CFD special tax rates based on the financial impact that different types of residential projects have on the City's police and fire protection services budgets.
- Implementation of the annual maximum tax escalator shall be the lessor of 1) the combined percentage increase, if any, in the City of Lincoln General Fund Operating Budget for police and fire services, or 2) 4%.

Since formation, staff continued analyzing the financial sustainability of CFD No. 2018-2 with a maximum tax escalator of 4% and determined that, except for certain infill projects, the maximum tax escalator of 4% does not completely offset the financial impact to police and fire protection services created by new residential projects in the City. With additional subdivisions being constructed, there will be an increased need for public safety personnel, resulting in a greater increase in expenditures, which exceed the 4% maximum tax escalator. For example, from Fiscal Years 2018-19 to 2019-20, total City public safety expenditures increased 8%. To avoid a reduction of service levels or required increased support from the General Fund, on October 27, 2020, City Council approved an annual maximum tax escalator of Consumer Price Index (CPI) plus 3% for the first annexation to CFD No. 2018-2.

On April 14, 2026, the City Council approved an update to the CFD No. 2018-2 special tax methodology to establish a more uniform maximum special tax levy across tax zones. This approach is intended to promote equity across development projects while ensuring that special tax rates remain aligned with the City's cost of providing municipal services. The approach is based on an analysis of the financial impact (the "Financial Impact Analysis") future residential projects have on police and fire protections services, which included a review of projected home sales prices, City's share of ad-valorem property taxes, sales tax, and

public safety demands. CFD No. 2018-2 is currently comprised of the following eleven (11) tax zones encompassing sixteen (16) separate projects:

- Tax Zone 1 – Independence, Magnolia Village, 583 F Street, and Joiner Ranch East
- Tax Zone 2 – Cresleigh Grove
- Tax Zone 3 – Twelve Bridges Village 25
- Tax Zone 4 – Meadowlands
- Tax Zone 5 – Turkey Creek
- Tax Zone 6 – Esplanade at Turkey Creek
- Tax Zone 7 – Lincoln Meadows
- Tax Zone 8 – Twelve Bridges Village 4A/4B, 3A/3B, and 27A/27B
- Tax Zone 9 – Hidden Hills
- Tax Zone 11 – Peery Property Phase 1
- Tax Zone 12 – Liberty at Lincoln Phase 1

Please note, the Liberty at Lincoln Phase 1 project was originally annexed as Tax Zone 10 and was subsequently de-annexed and annexed again as Tax Zone 12 on July 8, 2025.

Prior to tonight’s City Council meeting, the property owner for the Project executed the attached Unanimous Approval Form. The executed Unanimous Approval Form is on file with the City Clerk. This form constitutes unanimous approval and a unanimous vote by the property owner in favor of annexing their property into CFD No. 2018-2 including the subsequent annual levy of special taxes to mitigate the Project’s financial impact on the City’s police and fire protection services budgets.

If approved by City Council, the Stardust 78 project will be Annexation No. 17 and Tax Zone 13 of CFD No. 2018-2.

**FINDINGS/ANALYSIS:**

The improvements to be funded under the CFD No. 2018-1 Citywide Services include costs associated with Community Parks, Regional Parks, Major Roadway Streetlighting and Traffic Signals, Stormwater facilities, Major Roadway Landscaping, and Open Space areas. The improvements to be funded under the CFD No. 2018-1 Localized Services for the Project consist of the Project’s share of anticipated maintenance for Neighborhood Landscaping, Local Streetlighting, Local Street Maintenance, and Localized Stormwater Improvements. The estimated budget (in Fiscal Year 2026-27 dollars) for the Citywide and Localized Services related to the Project, including reserve collection, is as follows:

**Citywide Maintenance Services**

|                                           |                   |
|-------------------------------------------|-------------------|
| Community Parks                           | \$20,104.14       |
| Landscape Maintenance (Arterial Roadways) | \$30,399.32       |
| Open Space                                | \$22,556.38       |
| Regional Parks                            | \$24,516.36       |
| Streetlighting (Arterial Roadways)        | \$2,941.48        |
| Traffic Signals (Arterial Roadways)       | <u>\$2,941.48</u> |
|                                           | \$103,459.16      |

**Localized Maintenance Services**

|                        |                   |
|------------------------|-------------------|
| Landscape Maintenance  | \$37,832.22       |
| Stormwater Maintenance | \$1,528.57        |
| Street Maintenance     | \$32,696.21       |
| Streetlighting         | <u>\$5,732.15</u> |
|                        | \$77,789.15       |

Therefore, the proposed CFD No. 2018-1 maximum special tax rates for a developed single-family residential parcel within the Project are summarized below.

- Citywide Services - \$342.58/ Single-Family Parcel (in Fiscal Year 2026-27 dollars)
- Localized Services - \$257.58/ Single-Family Parcel (in Fiscal Year 2026-27 dollars)

For Tax Zone 13 of CFD No. 2018-2, residential projects are further broken down into Single-Family Low Density Residential (LDR), Single-Family Medium Density Residential (MDR), Single-Family High Density Residential (HDR), and Multi-Family Residential (MFR) as defined in the City's General Plan. The Financial Impact Analysis resulted in the following CFD No. 2018-2 maximum special tax rates for the Project to mitigate additional demand on the City's police and fire protection services:

| Residential Intensity      | CFD Tax Zone 13 (Stardust 78) |
|----------------------------|-------------------------------|
| Low Density Residential    | \$491.80 /Residential Unit    |
| Medium Density Residential | \$491.80 /Residential Unit    |
| High Density Residential   | \$347.35 /Residential Unit    |
| Multi-Family Residential   | \$309.52 /Residential Unit    |
| Undeveloped Parcels        | \$0.00 /Parcel                |

The Stardust 78 project consists of 302 detached Single-Family LDR Units and therefore is expected to generate approximately \$148,524 (in Fiscal Year 2026-27 dollars) in annual CFD No. 2018-2 special tax revenue.

The Fiscal Year 2026-27 CFD Nos. 2018-1 and 2018-2 maximum annual special tax rates described above will be adjusted each fiscal year based on the annual change (February to February) in the Consumer Price Index plus 3%. Staff will monitor expenditures and CFD funding over time and can tax below the maximum annual special tax rates in any given fiscal year if appropriate.

#### **ENVIRONMENTAL REVIEW:**

This project is exempt from the California Environmental Quality Act (Pub. Resources Code, 21000 et seq., "CEQA") pursuant to CEQA Guidelines section 15301(c), existing highways and streets, sidewalks, gutters, bicycle and pedestrian trails, and similar facilities and section 15301(h), maintenance of existing landscaping, native growth, and water supply reservoirs. Since this project will continue to maintain existing facilities, no further environmental analysis is required.

#### **FISCAL IMPACT:**

The Project will increase required levels of maintenance associated with the parks, open

space, streetlighting, street maintenance, landscape, and stormwater facilities throughout the City as well as increase demand on the City's police and fire protection services. If annexed into CFD No. 2018-1, the Stardust 78 project will provide approximately \$181,248 in annual revenue to mitigate additional costs associated with parks, open space, streetlighting, street maintenance, landscape, and stormwater facilities throughout the City. If annexed into CFD No. 2018-2, the Stardust 78 project will provide approximately \$148,524 in annual revenue to mitigate additional costs associated with the City's police and fire protection services.

Costs associated with the annexation into CFD No. 2018-1 and CFD No. 2018-2 are paid for by the developer(s). The CFD No. 2018-1 special tax will be levied annually to fund maintenance services and the CFD No. 2018-2 special tax will be levied annually to fund police and fire protection services.

Staff will monitor the maintenance and services costs over time and fund balances (including the reserve balances) to evaluate the fiscal health of the tax zones for each District. If at some point in the future the annual revenue and reserve balances are more than adequate to fund the services associated with CFD No. 2018-1 and CFD No. 2018-2, the City can tax below the maximum rates.

The City will be responsible for the maintenance of public water, sewer, and drainage infrastructure, in addition to the improvements to be maintained by CFD No. 2018-1, Tax Zone 23.

**ATTACHMENTS:**

[Attachment\\_1\\_Stardust\\_78\\_CFD\\_2018-1\\_Resolution.docx](#)

[Attachment 2 Annexation Map No. 29 to CFD 2018-1.pdf](#)

[Attachment\\_4\\_Stardust\\_78\\_CFD\\_2018-2\\_Resolution.docx](#)

[Attachment 5 Annexation Map No. 17 to CFD 2018-2.pdf](#)

[Attachement 3 CFD 2018-1 Unanimous Approval.pdf](#)

[Attachement 6 CFD 2018-2 Unanimous Approval.pdf](#)

## **RESOLUTION NO. 2026 -XXX**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN ACCEPTING UNANIMOUS APPROVAL OF PROPERTY OWNER TO ANNEX THE STARDUST 78 PROJECT TO COMMUNITY FACILITIES DISTRICT NO. 2018-1 (CITY MAINTENANCE SERVICES), CITY OF LINCOLN, COUNTY OF PLACER, STATE OF CALIFORNIA AS ANNEXATION NO. 29 (TAX ZONE NO. 23)

**WHEREAS**, on August 28, 2018, the City Council (the “City Council”) of the City of Lincoln adopted Resolution No. 2018-187 (the “Resolution of Intention”), declaring its intention to establish Community Facilities District No. 2018-1 (City Maintenance Services), City of Lincoln, County of Placer, State of California (“Community Facilities District No. 2018-1” or the “District”) pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California (the “Act”);

**WHEREAS**, pursuant to the procedures provided in Section 53339 of the Act and the Resolution of Intention, the City Council designated the property described in Exhibit A to the Resolution of Intention as territory proposed for annexation to Community Facilities District No. 2018-1 in the future (the “Annexation Territory”), with the condition that a parcel or parcels within such territory may be annexed and subjected to the special tax of Community Facilities District No. 2018-1 only with the unanimous approval of the owner or owners of the parcel or parcels at the time of annexation or in compliance with other procedures established by the Act;

**WHEREAS**, after a duly noticed public hearing, on October 9, 2018, the City Council adopted Resolution No. 2018-217 establishing Community Facilities District No. 2018-1 and calling a special election therein to authorize (i) the levy of special taxes pursuant to the rate and method of apportionment of the special tax, as set forth in Exhibit C attached to the Resolution of Intention to finance some or all of the costs attributable to City-wide and local neighborhood maintenance services and certain incidental expenses, as set forth in Exhibit B to Resolution No. 2018-187, and (ii) the establishment of an appropriations limit for Community Facilities District No. 2018-1;

**WHEREAS**, on January 22, 2019, the City Council adopted Resolution No. 2019-019 to correct certain typographical errors to Resolution No. 2018-217;

**WHEREAS**, the City has received the executed unanimous approval (the “Unanimous Approval”) of the owner of the property described in Exhibit A hereto (the “Property”), which property is located within the Annexation Territory; and

**WHEREAS**, pursuant to the Unanimous Approval, such property owner has unanimously approved the rate of the special tax and the method of apportionment and manner of collection of that tax as specified in Exhibit B attached hereto and made a part hereof (the “Supplement to the Rate and Method of Apportionment of Special Tax – Tax Zone No. 23”), which is supplemental to the rate and method of apportionment attached as Exhibit C to the Resolution of Intention.

**NOW THEREFORE BE IT RESOLVED:**

**Section 1:** Each of the above recitals is true and correct.

**Section 2:** The City Council of the City, acting as the legislative body of the District, hereby finds that the Unanimous Approval satisfies the requirements under Section 53339.3 of the Act. The City Council of the City hereby accepts the Unanimous Approval and the Property is hereby annexed to the District. The special tax of the District shall be levied in each fiscal year on the Property in accordance with the Supplemental Rate and Method of Apportionment and Ordinance No. 979B, adopted by the City Council.

**Section 3:** The City Clerk is hereby directed to record in the Assessor-County Clerk-Recorder's office of the County of Placer within fifteen days of the date hereof a notice of special tax lien with respect to the Property which Bond Counsel to the City shall prepare in the form required by Streets and Highways Code Section 3114.5.

**Section 4:** This Resolution shall be effective upon its adoption.

**PASSED AND ADOPTED** this 23<sup>rd</sup> day of June 2026 by the following vote:

|          |                 |
|----------|-----------------|
| AYES:    | COUNCILMEMBERS: |
| NOES:    | COUNCILMEMBERS: |
| ABSENT:  | COUNCILMEMBERS: |
| ABSTAIN: | COUNCILMEMBERS: |

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Richard Pearl, Mayor

ATTEST:

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Hope Ithurnburn, City Clerk

## **EXHIBIT A**

### **DESCRIPTION OF PROPERTY TO BE ANNEXED**

Real property in the City of Lincoln, County of Placer, State of California, described as follows:

| <b>Assessor Parcel<br/>Number</b> |
|-----------------------------------|
| 021-274-040                       |

## EXHIBIT B

### COMMUNITY FACILITIES DISTRICT NO. 2018-1 (CITY MAINTENANCE SERVICES) CITY OF LINCOLN, COUNTY OF PLACER, STATE OF CALIFORNIA

#### SUPPLEMENT TO THE RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX – TAX ZONE NO. 23

Special Taxes (as hereafter defined) in the City of Lincoln Community Facilities District No. 2018-1 (City Maintenance Services) (the “CFD” or “CFD No. 2018-1”) shall be levied and collected each Fiscal Year according to the tax liability determined by the Administrator through the application of the appropriate Special Tax rate for Taxable Property, as described below. All property in CFD No. 2018-1 (Tax Zone No. 23), unless exempted by law or by the provisions of Section E herein, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 2018-1 (Tax Zone No. 23), unless a separate rate and method of apportionment of special tax is adopted for such annexation area.

#### A. **DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**“Accessory Unit”** means a second Residential Unit of reduced size (e.g., granny cottage, etc.) that shares a Parcel with a Residential Unit. An Accessory Unit shall not be considered a separate Residential Unit for purposes of this RMA and will not be levied a Special Tax.

**“Acre” or “Acreage”** means the land area of an Assessor’s Parcel as shown on an Assessor’s Parcel Map, or if the land area is not shown on an Assessor’s Parcel Map, the land area shown on the applicable Final Map, Parcel Map or functionally equivalent map or instrument recorded in the Office of the County Recorder. In the absence of such map, the Administrator will make the final “Acre” or “Acreage” determination utilizing available spatial and Geographic Information Systems (GIS) data.

**“Act”** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 (commencing with Section 53311), Division 2, of Title 5 of the Government Code of the State of California.

**“Administrative Expenses”** means the actual or reasonably estimated costs incurred by the City or their designee, acting for and on behalf of the CFD as the Administrator thereof, to compute, determine, levy and collect the Special Taxes, including salaries of City employees and a proportionate amount of the City’s general administrative overhead related thereto, and the fees of consultants and legal counsel providing services related to the administration of the CFD; the costs of collecting installments of the Special Taxes, including charges levied by the County, the costs related to the preparation of required reports; and any other costs required to administer the CFD as determined by the Administrator. Administrative expenses shall also include

amounts estimated or advanced by the City or the CFD for any other administrative purposes, including but not limited to, attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**“Administrator”** means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes according to this Rate and Method of Apportionment of Special Taxes.

**“Assessor’s Parcel(s)”** or **“Parcel(s)”** 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 designating parcels by Assessor’s Parcel Number.

**“Assessor’s Parcel Number(s)”** or **“APN(s)”** means a unique number assigned to an Assessor’s Parcel by the County Assessor for purposes of identifying a property.

**“Authorized Services”** means the public services authorized to be funded by CFD No. 2018-1 as set forth in the documents adopted by the Council when CFD No. 2018-1 was formed.

**“Building Permit”** means a building permit having a building structure improvement valuation over \$100,000. Building Permits for the construction of ancillary structures such as fences, swimming pools, retaining walls, etc. are excluded.

**“Building Square Footage”** means the square footage shown on a Building Permit issued for a Taxable Parcel for the construction of a building, exclusive of ancillary improvements, such as garages, balconies, etc.

**“CFD”** or **“CFD No. 2018-1”** means the City of Lincoln Community Facilities District No. 2018-1 (City Maintenance Services).

**“City”** means the City of Lincoln.

**“City Manager”** means the City Manager of the City of Lincoln.

**“Commercial Parcel(s)”** means a Parcel designated by the County Assessor as having a commercial land use (e.g., stores, markets, shopping centers, motels, hotels, restaurants, fast food, bars, banks, service stations, auto sales and service centers, private recreational facilities, theaters, lodge halls, churches, private schools, day care centers, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**"Condominium Parcel(s)"** means, for each Fiscal Year, all Assessor Parcels designated by the County Assessor with a County Land Use Code of Residential Condominium. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**"Council"** means the City Council of the City of Lincoln, acting as the legislative body for CFD No. 2018-1.

**"County"** means the County of Placer.

**"County Assessor"** means the Placer County Assessor.

**"County Land Use Code"** means the land use code assigned to an Assessor's Parcel as indicated in the records of the County Assessor.

**"Developed Property"** means, in any Fiscal Year, all Parcels of Taxable Property for which a Building Permit was issued for a Commercial Parcel, Industrial Parcel, Mixed Use Parcel, Multi-Family Parcel, Office/Medical Parcel, or Single-Family Parcel on or prior to June 30 of the preceding Fiscal Year in which Special Taxes are to be levied. In the absence of a Building Permit, any Parcel of Taxable Property shall be classified as "Developed Property" if it has been occupied by a user as determined by the Administrator on or prior to June 30 of the preceding Fiscal Year.

**"Final Map" or "Parcel Map"** means a Final Map, Parcel Map, or portion thereof, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.), that creates lots that do not need to be further subdivided prior to issuance of a building permit for a residential or non-residential structure. The term "Final Map" or "Parcel Map" shall not include an Assessor's Parcel Map or subdivision map or portion thereof, that does not create lots that are in their final configuration, including Assessor's Parcels that are designated as remainder parcels.

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

**"Industrial Parcel(s)"** means a Parcel designated by the County Assessor as having an industrial land use (e.g., light and heavy industrial, food processing, storage yards, warehouses, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**"Land Use Classification"** means the current or intended use of a Taxable Parcel as determined by the Taxable Parcel's County Land Use Code.

**“Maximum Special Tax”** means, for each Special Tax Component, the maximum Special Tax, determined in accordance with Section C herein, which can be levied in any Fiscal Year.

**“Mixed Use Parcel(s)”** means a Parcel designated by the County Assessor as having multiple land uses such as a residential land use and a commercial land use, a multi-family land use and a commercial land use, etc.

**“Multi-Family Parcel(s)”** means a Parcel designated by the County Assessor as having a multi-family residential land use (e.g., duplex, tri-plex, four-plex, apartments, mobile homes, timeshares, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Office/Medical Parcel(s)”** means a Parcel designated by the County Assessor as having an office, medical or dental land use (e.g., office buildings, office condominiums, hospitals, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Property Owner(s)”** means the Property Owner(s) of record per current County Assessor records unless more current information is available such as a recorded deed of sale, etc.

**“Proportionately”** means, for Developed Property, that the ratio of the actual annual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels of Developed Property within each respective Tax Zone. Means for Undeveloped Property, that the ratio of the actual annual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels of Undeveloped Property within each respective Tax Zone.

**“Public Property”** means, for each Fiscal Year: (i) any property within the boundaries of CFD No. 2018-1 that is owned by or irrevocably offered for dedication to the federal government, the State of California, the City of Lincoln or any other public agency; 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 (as such section may be amended or replaced) shall be taxed and classified in accordance with its use; or (ii) any property within the boundaries of CFD No. 2018-1 that is encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

**“RMA”** means this Rate and Method of Apportionment of Special Tax.

**“Residential Unit(s)”** means an individual building structure for residential use as defined per the County Assessor or for a Multi-Family Residential Parcel, an individual residential unit in a building.

**“Single-Family Parcel(s)”** means a Parcel designated by the County Assessor as having a single-family residential land use excluding residential condominium parcels. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Special Tax”** means the tax levied on Taxable Property within CFD No. 2018-1 to pay the annual Special Tax Requirement for each Special Tax Component.

**“Special Tax Component(s)”** means one of the following components of the Special Tax: Citywide Tax or Localized Tax.

**“Special Tax Requirement”** means, for each Special Tax Component, the amount of revenue needed in any Fiscal Year to pay for the following: (i) Authorized Services related to the Special Tax Component; (ii) Administrative Expenses attributable to the Special Tax Component; and (iii) amounts needed to cover any delinquencies in the payment of the Special Tax Component which occurred in the previous Fiscal Year or, based on delinquency rates in prior years, may be expected to occur in the Fiscal Year in which the Special Tax will be collected.

**“Taxable Property” or “Taxable Parcel(s)”** means all Assessors’ Parcels within the boundaries of CFD No. 2018-1 that are not exempt from the Special Tax pursuant to law or Section E herein.

**“Tax Zone”** means a mutually exclusive geographic area within which the Special Tax may be levied pursuant to this RMA. Additional Tax Zones may be created when property is annexed to CFD No. 2018-1, and a separate Maximum Special Tax shall be identified for property within the new Tax Zone at the time of such annexation. The Assessor’s Parcels to be included within a Tax Zone when such Parcels are annexed to CFD No. 2018-1 shall be identified by Assessor’s Parcel Number in the Unanimous Approval Form that is signed by the owner(s) of the Parcels at the time of annexation.

**“Unanimous Approval Form”** means that form executed by the record owner of fee title to a Parcel or Parcels annexed into CFD No. 2018-1 that constitutes the Property Owner’s approval and unanimous vote in favor of annexing into CFD No. 2018-1, the levy of the Special Tax against his/her Parcel or Parcels pursuant to this RMA.

**“Undeveloped Property”** means, in any Fiscal Year, all Parcels of Taxable Property in CFD No. 2018-1 that are not classified as Developed Property.

**B. DATA FOR ANNUAL TAX LEVY**

Each Fiscal Year, the Administrator shall: (i) identify the current Assessor’s Parcel Numbers for all Parcels of Taxable Property within CFD No. 2018-1, (ii) determine the Land Use Classification for each Taxable Parcel, (iii) determine whether each Assessor’s Parcel of Taxable Property is Developed Property or Undeveloped Property, and (iv) determine the Special Tax Requirement for each Special Tax Component.

In any Fiscal Year, if it is determined that a Final Map or Parcel Map for a portion of property in CFD No. 2018-1 was recorded after the last date upon which the County Assessor will incorporate the newly-created Parcels into the then current tax roll, and the County Assessor does not yet recognize the new Parcels that will be created by the Final Map or Parcel Map, and one or more of the newly-created Parcels would meet the definition of Developed Property, the Administrator shall calculate and directly assess the Special Tax for the property affected by recordation of the Final Map or Parcel Map by determining the Special Tax that applies separately to each new Parcel that will be created by that Final Map or Parcel Map, then applying the sum of the individual Special Taxes to the Parcel that was subdivided by recordation of the Final Map or Parcel Map.

**C. MAXIMUM SPECIAL TAXES**

- 1. Developed Property** - The Fiscal Year 2026-27 Maximum Special Tax for each Special Tax Component for all Taxable Parcels of Developed Property within Tax Zone No. 23 are shown in Table 1 below:

| Table No. 1 - Developed Property |                           |                               |
|----------------------------------|---------------------------|-------------------------------|
| Special Tax Component            | Taxable Property Category | FY 2026-27 Maximum Tax        |
| Citywide Tax                     | Single-Family Parcel      | \$342.58 /parcel              |
| Citywide Tax                     | Condominium Parcel        | \$256.94 /parcel              |
| Citywide Tax                     | Multi-Family Parcel       | \$241.92 /unit                |
| Citywide Tax                     | Office/Medical Parcel     | \$362.06 /1,000 bldg. sq. ft. |
| Citywide Tax                     | Commercial Parcel         | \$241.92 /1,000 bldg. sq. ft. |
| Citywide Tax                     | Institutional Parcel      | \$241.92 /1,000 bldg. sq. ft. |
| Citywide Tax                     | Industrial Parcel         | \$121.77 /1,000 bldg. sq. ft. |
| Localized Tax                    | Single-Family Parcel      | \$257.58 /parcel              |
| Localized Tax                    | Condominium Parcel        | \$193.19 /parcel              |
| Localized Tax                    | Multi-Family Parcel       | \$181.90 /unit                |
| Localized Tax                    | Office/Medical Parcel     | \$257.58 /1,000 bldg. sq. ft. |
| Localized Tax                    | Commercial Parcel         | \$257.58 /1,000 bldg. sq. ft. |
| Localized Tax                    | Institutional Parcel      | \$257.58 /1,000 bldg. sq. ft. |
| Localized Tax                    | Industrial Parcel         | \$257.58 /1,000 bldg. sq. ft. |

Mixed Use Parcels will have their Maximum Tax calculated each Fiscal Year based upon their combined uses on the Parcel. For example, if a one-acre parcel has commercial uses on the ground floor and 50 apartments are on the second and third floors, the Parcel will be taxed the Commercial Parcel Special Tax rate based upon the total commercial building square footage and the Multi-Family Parcel Special Tax rate for the 50 apartments.

2. **Undeveloped Property** - The Fiscal Year 2026-27 Maximum Special Tax for each Special Tax Component for all Taxable Parcels of Undeveloped Property within Tax Zone No. 23 are shown in Table 2 below:

| Table No. 2 - Undeveloped Property |                           |                        |
|------------------------------------|---------------------------|------------------------|
| Special Tax Component              | Taxable Property Category | FY 2026-27 Maximum Tax |
| Citywide Tax                       | Single-Family Parcel      | \$0.00 /acre           |
| Citywide Tax                       | Condominium Parcel        | \$0.00 /acre           |
| Citywide Tax                       | Multi-Family Parcel       | \$0.00 /acre           |
| Citywide Tax                       | Office/Medical Parcel     | \$0.00 /acre           |
| Citywide Tax                       | Commercial Parcel         | \$0.00 /acre           |
| Citywide Tax                       | Institutional Parcel      | \$0.00 /acre           |
| Citywide Tax                       | Industrial Parcel         | \$0.00 /acre           |
| Localized Tax                      | Single-Family Parcel      | \$1,515.18 /acre       |
| Localized Tax                      | Condominium Parcel        | \$1,515.18 /acre       |
| Localized Tax                      | Multi-Family Parcel       | \$1,515.18 /acre       |
| Localized Tax                      | Office/Medical Parcel     | \$1,515.18 /acre       |
| Localized Tax                      | Commercial Parcel         | \$1,515.18 /acre       |
| Localized Tax                      | Institutional Parcel      | \$1,515.18 /acre       |
| Localized Tax                      | Industrial Parcel         | \$1,515.18 /acre       |

3. **Escalation of Maximum Special Tax**

Commencing on July 1, 2027, and each July 1 thereafter, the Maximum Special Tax rates for each Special Tax Component of Developed Property and Undeveloped Property shown in Table No. 1 and Table No. 2 above shall be increased by applying the percentage increase in the Consumer Price Index (San Francisco-Oakland-Hayward All Urban Consumers) from the prior year (February to February) plus three percent (3.00%).

D. **METHOD OF LEVY AND COLLECTION OF SPECIAL TAXES**

Each Fiscal Year, the Administrator shall determine the Special Tax Requirement for each Special Tax Component for each Tax Zone for that Fiscal Year and levy each Special Tax Component on all Parcels of Taxable Property therein as follows:

- Step 1:** Each Special Tax Component shall be levied Proportionately on each Parcel of Developed Property up to 100% of the Maximum Special Tax for each Parcel of Developed Property for such Fiscal Year until the amount levied is equal to the Special Tax Requirement for such Special Tax Component;

**Step 2:** If additional revenue is needed after Step 1, each Special Tax Component shall be levied Proportionately on each Parcel of Undeveloped Property up to 100% of the Maximum Special Tax for each Parcel of Undeveloped Property for such Fiscal Year until the amount levied, when combined with the amount of the Special Tax Component levied pursuant to Step 1, is equal to the Special Tax Requirement for such Special Tax Component.

The Special Tax for CFD No. 2018-1 shall be collected at the same time and in the same manner as ordinary ad valorem property taxes provided, however, that the City may (under the authority of Government Code Section 53340) collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of CFD No. 2018-1.

**E. EXEMPTIONS**

No Special Tax shall be levied on Parcels of Public Property or any privately owned Parcels that are non-developable, such as common areas, wetlands, and open space, parks, etc. except as otherwise provided in this RMA and in the Act.

**F. INTERPRETATION OF SPECIAL TAX FORMULA**

The City reserves the right to make minor administrative and technical changes to this document that does not materially affect the rate and method of apportioning Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the City's discretion. Interpretations may be made by the City through an ordinance or resolution of the Council for purposes of clarifying any vagueness or ambiguity in this RMA.

**G. TERM OF THE SPECIAL TAX**

The Special Tax shall be levied in perpetuity as necessary to pay the Special Tax Requirement.

**H. PREPAYMENT OF SPECIAL TAX**

The Maximum Special Tax may not be prepaid and shall continue to be levied in accordance with Section D of this Rate and Method of Apportionment on an annual basis on all Taxable Property in CFD No. 2018-1 for the purpose of funding ongoing Authorized Services.

## **I. REVIEW/APPEALS OF THE SPECIAL TAX**

The Administrator may establish such procedures, as it deems necessary to undertake the review of any such appeal. The Administrator shall interpret this Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any property owner appeals, as herein specified.

Any property owner who believes that the amount of the Special Tax levied on their Assessor's Parcel is in error shall first consult with the Administrator regarding such error. If following such consultation, the Administrator determines that an error has occurred; the Administrator in consultation with the City Manager shall take any of the following actions to correct the error:

- Amend the Special Tax levy on the property owner's Property Tax Bill for the current Fiscal Year, or
- Have the CFD reimburse the property owner for the amount of overpayment for the current Fiscal Year if CFD funds are available, or
- Grant a credit against, eliminate or reduce the future Special Taxes on the property owner's Assessor's Parcel(s) for overpayment for the current Fiscal Year.

If following such consultation and action (if any by the Administrator), the property owner believes such error still exists, such person may file a written notice with the City Manager appealing the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action (if any by the City Manager), the property owner believes such error still exists, such person may file a written notice with the City Council appealing the amount of the Special Tax levied on such Assessor's Parcel. If the City Council determines an error exists; the Administrator shall take any actions as described above, in order to correct the error. The decision of the City Council shall be final and binding to all persons.

## **J. SEVERABILITY**

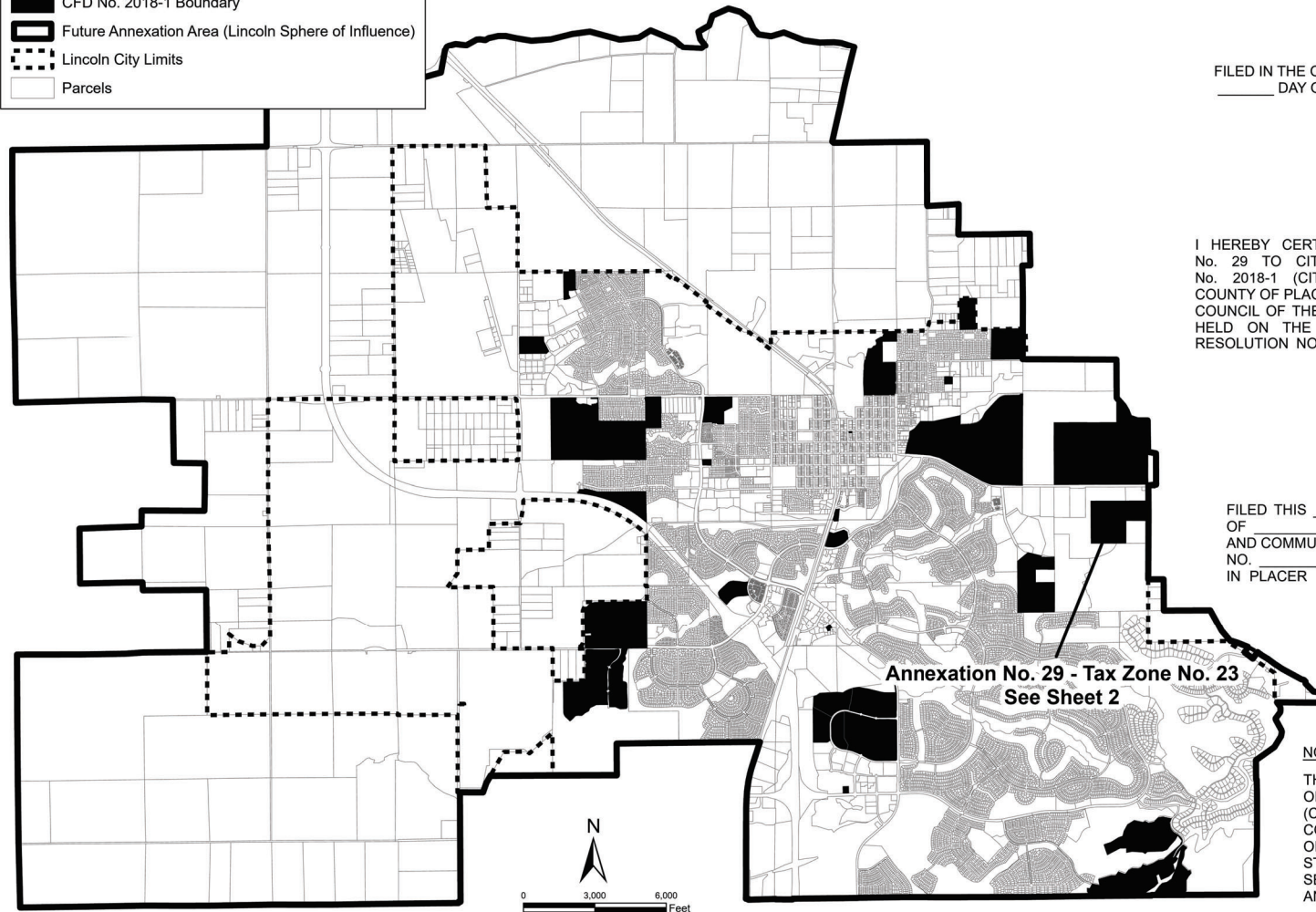
The invalidity or unenforceability of any provisions of this Rate and Method of Apportionment of Special Tax shall not affect the validity or enforceability of any other provision of this Rate and Method of Apportionment of Special Tax, which shall remain in full force and effect.

# ANNEXATION MAP No. 29 TO CITY OF LINCOLN COMMUNITY FACILITIES DISTRICT No. 2018-1 (CITY MAINTENANCE SERVICES)

CITY OF LINCOLN  
COUNTY OF PLACER, STATE OF CALIFORNIA

## Legend

-  CFD No. 2018-1 Boundary
-  Future Annexation Area (Lincoln Sphere of Influence)
-  Lincoln City Limits
-  Parcels



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF LINCOLN THIS  
\_\_\_\_ DAY OF \_\_\_\_\_, 2026.

HOPE ITHURBURN, CITY CLERK  
CITY OF LINCOLN  
PLACER COUNTY  
STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING ANNEXATION  
No. 29 TO CITY OF LINCOLN COMMUNITY FACILITIES DISTRICT  
No. 2018-1 (CITY MAINTENANCE SERVICES), CITY OF LINCOLN,  
COUNTY OF PLACER, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY  
COUNCIL OF THE CITY OF LINCOLN, AT A REGULAR MEETING THEREOF,  
HELD ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2026, BY ITS  
RESOLUTION NO. \_\_\_\_\_.

HOPE ITHURBURN, CITY CLERK  
CITY OF LINCOLN  
PLACER COUNTY  
STATE OF CALIFORNIA

FILED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2026, AT THE HOUR  
OF \_\_\_\_ M. IN BOOK \_\_\_\_ OF MAPS OF ASSESSMENT  
AND COMMUNITY FACILITIES DISTRICTS AT PAGE \_\_\_\_ DOCUMENT  
NO. \_\_\_\_ IN THE OFFICE OF THE COUNTY RECORDER  
IN PLACER COUNTY, STATE OF CALIFORNIA.

RYAN RONCO  
COUNTY RECORDER  
COUNTY OF PLACER  
STATE OF CALIFORNIA

## NOTE:

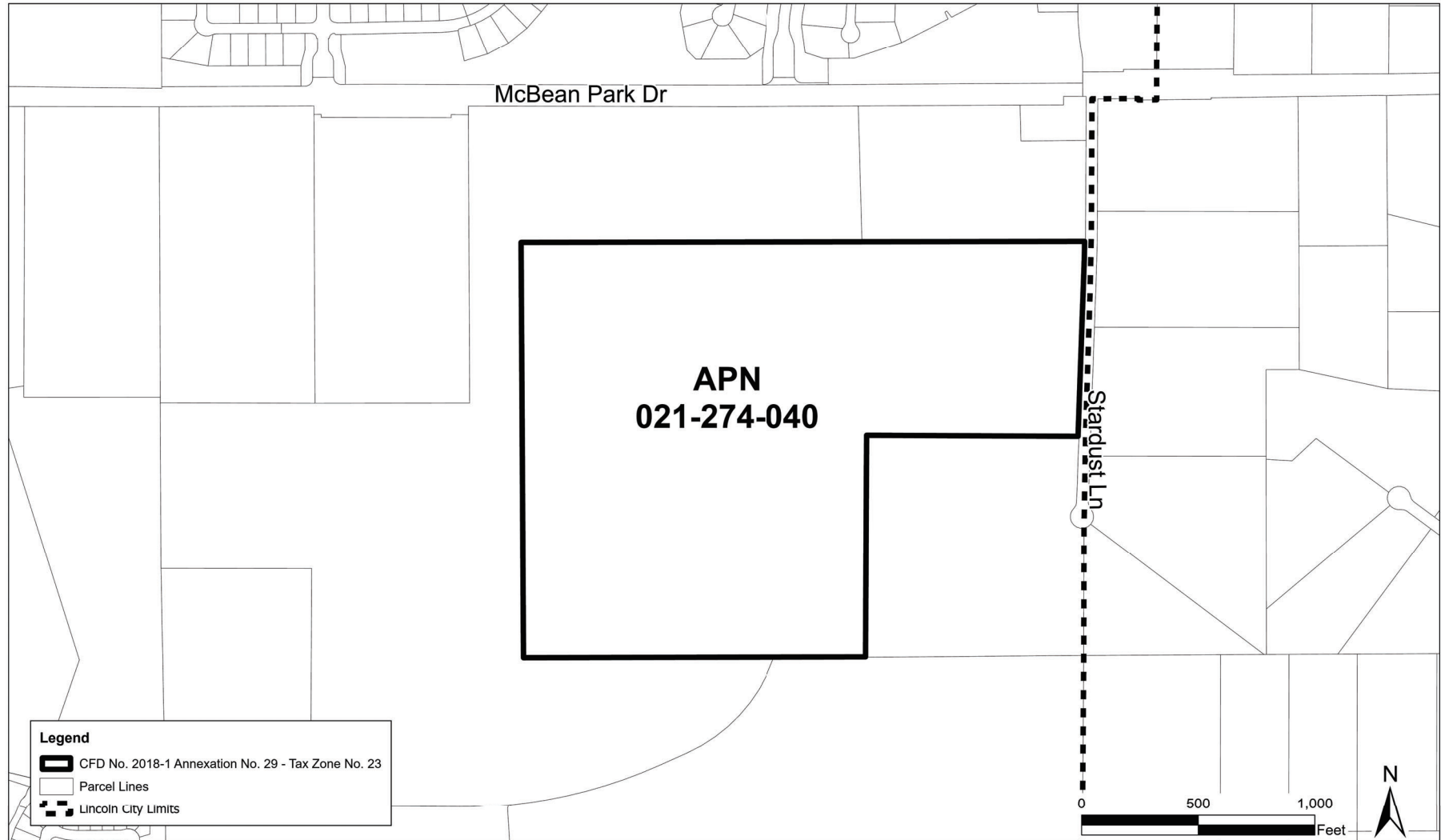
THIS ANNEXATION MAP ANNEXES TERRITORY TO CITY  
OF LINCOLN COMMUNITY FACILITIES DISTRICT NO. 2018-1  
(CITY MAINTENANCE SERVICES), CITY OF LINCOLN, PLACER  
COUNTY, STATE OF CALIFORNIA, FILED IN THE OFFICE  
OF THE COUNTY RECORDER OF PLACER COUNTY,  
STATE OF CALIFORNIA, ON THE 7TH DAY OF  
SEPTEMBER, 2018. IN BOOK 3 OF MAPS OF ASSESSMENT  
AND COMMUNITY FACILITIES DISTRICT AT PAGE 78.

ASSESSOR PARCELS WITHIN BOUNDARY: FOR PARTICULARS OF  
LINES AND DIMENSIONS OF PARCELS, REFERENCE IS MADE  
TO THE ASSESSOR PARCEL MAPS OF PLACER COUNTY.

ANNEXATION MAP No. 29 TO  
CITY OF LINCOLN COMMUNITY FACILITIES DISTRICT No. 2018-1  
(CITY MAINTENANCE SERVICES)

CITY OF LINCOLN  
COUNTY OF PLACER, STATE OF CALIFORNIA

SHEET 2 OF 2



## **RESOLUTION NO. 2026 - XXX**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN ACCEPTING UNANIMOUS APPROVAL OF PROPERTY OWNER TO ANNEX THE STARDUST 78 PROJECT TO COMMUNITY FACILITIES DISTRICT NO. 2018-2 (PUBLIC SERVICES), CITY OF LINCOLN, COUNTY OF PLACER, STATE OF CALIFORNIA AS ANNEXATION NO. 17 (TAX ZONE NO. 13)

**WHEREAS**, on August 28, 2018, the City Council (the “City Council”) of the City of Lincoln adopted Resolution No. 2018-188 (the “Resolution of Intention”), declaring its intention to establish Community Facilities District No. 2018-2 (Public Services), City of Lincoln, County of Placer, State of California (“Community Facilities District No. 2018-2” or the “District”) pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California (the “Act”);

**WHEREAS**, pursuant to the procedures provided in Section 53339 of the Act and the Resolution of Intention, the City Council designated the property described in Exhibit A to the Resolution of Intention as territory proposed for annexation to Community Facilities District No. 2018-2 in the future (the “Annexation Territory”), with the condition that a parcel or parcels within such territory may be annexed and subjected to the special tax of Community Facilities District No. 2018-2 only with the unanimous approval of the owner or owners of the parcel or parcels at the time of annexation or in compliance with other procedures established by the Act;

**WHEREAS**, after a duly noticed public hearing, on October 9, 2018, the City Council adopted Resolution No. 2018-220 establishing Community Facilities District No. 2018-2 and calling a special election therein to authorize (i) the levy of special taxes pursuant to the rate and method of apportionment of the special tax, as set forth in Exhibit C attached to the Resolution of Intention to finance some or all of the costs attributable to police safety services, fire protection and suppression services, maintenance services, and certain incidental expenses, as set forth in Exhibit B to Resolution No. 2018-188, and (ii) the establishment of an appropriations limit for Community Facilities District No. 2018-2;

**WHEREAS**, on January 22, 2019, the City Council adopted Resolution No. 2019-020 to correct certain typographical errors to Resolution No. 2018-220;

**WHEREAS**, the City has received the executed unanimous approval (the “Unanimous Approval”) of the owner of the property described in Exhibit A hereto (the “Property”), which property is located within the Annexation Territory; and

**WHEREAS**, pursuant to the Unanimous Approval, such property owner has unanimously approved the rate of the special tax and the method of apportionment and manner of collection of that tax as specified in Exhibit B attached hereto and made a part hereof (the “Supplement to the Rate and Method of Apportionment of Special Tax – Tax Zone No. 13”), which is supplemental to the rate and method of apportionment attached as Exhibit C to the Resolution of Intention.

**NOW THEREFORE BE IT RESOLVED:**

**Section 1:** Each of the above recitals is true and correct.

**Section 2:** The City Council of the City, acting as the legislative body of the District, hereby finds that the Unanimous Approval satisfies the requirements under Section 53339.3 of the Act. The City Council of the City hereby accepts the Unanimous Approval and the Property is hereby annexed to the District. The special tax of the District shall be levied in each fiscal year on the Property in accordance with the Supplemental Rate and Method of Apportionment and Ordinance No. 980B, adopted by the City Council.

**Section 3:** The City Clerk is hereby directed to record in the Assessor-County Clerk-Recorder's office of the County of Placer within fifteen days of the date hereof a notice of special tax lien with respect to the Property which Bond Counsel to the City shall prepare in the form required by Streets and Highways Code Section 3114.5.

**Section 4:** This Resolution shall be effective upon its adoption.

**PASSED AND ADOPTED** this 23<sup>rd</sup> day of June 2026 by the following vote:

|          |                 |
|----------|-----------------|
| AYES:    | COUNCILMEMBERS: |
| NOES:    | COUNCILMEMBERS: |
| ABSENT:  | COUNCILMEMBERS: |
| ABSTAIN: | COUNCILMEMBERS: |

\_\_\_\_\_  
Richard Pearl, Mayor

ATTEST:

\_\_\_\_\_  
Hope Ithurnburn, City Clerk

## **EXHIBIT A**

### **DESCRIPTION OF PROPERTY TO BE ANNEXED**

Real property in the City of Lincoln, County of Placer, State of California, described as follows:

| <b>Assessor Parcel Number</b> |
|-------------------------------|
| 021-274-040                   |

## EXHIBIT B

### SUPPLEMENT TO THE RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX – TAX ZONE NO. 13

Special Taxes (as hereafter defined) in the City of Lincoln Community Facilities District No. 2018-2 (Public Services) (the “CFD” or “CFD No. 2018-2”) shall be levied and collected each Fiscal Year according to the tax liability determined by the Administrator through the application of the appropriate Special Tax rate for Taxable Property, as described below. All property in CFD No. 2018-2 (Tax Zone No. 13), unless exempted by law or by the provisions of Section F herein, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 2018-2 (Tax Zone No. 13), unless a separate rate and method of apportionment of special tax is adopted for such annexation area.

#### A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

**“Accessory Unit”** means a secondary residential unit of reduced size (e.g., granny cottage, etc.) that shares a Parcel with a residential unit. An Accessory Unit shall not be considered a separate residential unit for purposes of this RMA and will not be levied a Special Tax.

**“Act”** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 (commencing with Section 53311), Division 2, of Title 5 of the Government Code of the State of California.

**“Administrative Expenses”** means the actual or reasonably estimated costs incurred by the City or their designee, acting for and on behalf of the CFD as the Administrator thereof, to compute, determine, levy and collect the Special Taxes, including salaries of City employees and a proportionate amount of the City’s general administrative overhead related thereto, and the fees of consultants and legal counsel providing services related to the administration of the CFD; the costs of collecting installments of the Special Taxes, including charges levied by the County, the costs related to the preparation of required reports; and any other costs required to administer the CFD as determined by the Administrator. Administrative expenses shall also include amounts estimated or advanced by the City or the CFD for any other administrative purposes, including but not limited to, attorney’s fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**“Administrator”** means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes according to this Rate and Method of Apportionment of Special Taxes.

**“Assessor’s Parcel(s)”** or **“Parcel(s)”** 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 designating parcels by Assessor’s Parcel Number.

**“Assessor’s Parcel Number(s)”** or **“APN”** means a unique number assigned to an Assessor’s Parcel by the County Assessor for purposes of identifying a property.

**“Authorized Services”** means the public services authorized to be funded by CFD No. 2018-2 as set forth in the documents adopted by the Council when CFD No. 2018-2 was formed.

**“Building Permit”** means a building permit having a building structure improvement valuation over \$100,000. Building Permits for the construction of ancillary structures such as fences, swimming pools, retaining walls, etc. are excluded.

**“CFD” or “CFD No. 2018-2”** means the Community Facilities District No. 2018-2 (Public Services) of the City of Lincoln, Placer County, California.

**“City”** means the City of Lincoln.

**“City Manager”** means the City Manager of the City of Lincoln.

**“Council”** means the City Council of the City of Lincoln, acting as the legislative body for CFD No. 2018-2.

**“County”** means the County of Placer.

**“County Assessor”** means the Placer County Assessor.

**“County Land Use Code”** means the land use code assigned to an Assessor’s Parcel as indicated in the records of the County Assessor. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Developed Parcel(s)” or “Developed Property”** means a Parcel, for which a Building Permit has been issued on or prior to June 30 of the preceding Fiscal Year in which Special Taxes are to be levied. In the absence of a Building Permit, any Parcel shall be classified as Developed Property if it has a building structure constructed on the Parcel with an improvement valuation over \$100,000 (construction of ancillary structures such as fences, swimming pools, retaining walls, etc. are excluded) as determined by the Administrator on or prior to June 30 of the preceding Fiscal Year. Once classified as a Developed Parcel, no Parcel shall be removed from the developed classification.

**“Final Map” or “Parcel Map”** means a Final Map, Parcel Map, or portion thereof, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.), that creates lots that do not need to be further subdivided prior to issuance of a building permit for a residential or non-residential structure.

**“Fiscal Year”** means the period starting on July 1 and ending on the following June 30.

**“Gross Acre(s)”** means the entire acreage of a residential development/neighborhood which includes the underlying area encompassing the Residential Units, streets, and rights-of-way

**“High Density Residential” or “HDR”** means Residential Parcels that have a Residential Intensity of 13 or more Residential Units per Gross Acre and are not classified as Multi-Family Residential.

**“Low Density Residential”** or **“LDR”** means Residential Parcels that have a Residential Intensity of less than 6 Residential Units per Gross Acre and are not classified as Multi-Family Residential.

**“Maximum Special Tax”** means the maximum Special Tax, determined in accordance with Section C herein, which can be levied in any Fiscal Year.

**“Medium Density Residential”** or **“MDR”** means Residential Parcels that have a Residential Intensity of 6 to 12.99 Residential Units per Gross Acre and are not classified as Multi-Family Residential.

**“Mixed-Use Parcel(s)”** means a Parcel having multiple land uses such as a residential land use and a commercial land use, etc. as determined by the Administrator.

**“Multi-Family Residential”** or **“MFR”** means Residential Parcels consisting of Residential Units that share common walls including, but not limited to duets, duplexes, triplexes, fourplexes, and building structures with 5 or more Residential Units.

**“Property Owner(s)”** means the Property Owner(s) of record per current County Assessor records unless more current information is available such as a recorded deed of sale, etc.

**“Proportionately”** means for all Taxable Parcels, the ratio of the actual annual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Taxable Parcels within each respective Tax Zone.

**“Public Property”** means, for each Fiscal Year: (i) any property within the boundaries of CFD No. 2018-2 that is owned by or irrevocably offered for dedication to the federal government, the State of California, the City of Lincoln or any other public agency; 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 (as such section may be amended or replaced) shall be taxed and classified in accordance with its use; or (ii) any property within the boundaries of CFD No. 2018-2 that is encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

**“Residential Intensity”** means number of Residential Units per Gross Acre.

**“Residential Parcel(s)”** means a Parcel designated by the County Assessor as having a single-family or multi-family residential County Land Use Code.

**“Residential Unit(s)”** means, for a Residential Parcel, the individual residential unit on such Parcel, or for a multi-family Residential Parcel, an individual residential unit in a building.

**“RMA”** means this Rate and Method of Apportionment of Special Tax.

**“Special Tax(es)”** means the tax levied on Taxable Property within CFD No. 2018-2 to pay the annual Special Tax Requirement. The Special Tax will be equal to the Maximum Special Tax every Fiscal Year unless otherwise determined by the Administrator.

**“Special Tax Requirement”** means the amount of revenue needed in any Fiscal Year to pay for the following: (i) Authorized Services; (ii) Administrative Expenses; and (iii) amounts needed to cover any delinquencies in the payment of the Special Taxes which occurred in the

previous Fiscal Year or, based on delinquency rates in prior years, may be expected to occur in the Fiscal Year in which the Special Tax will be collected.

**“Taxable Property”** or **“Taxable Parcel(s)”** means all Residential Parcels within the boundaries of CFD No. 2018-2 that are not exempt from the Special Tax pursuant to law or Section F herein.

**“Tax Zone”** means a mutually exclusive geographic area within which the Special Tax may be levied pursuant to this RMA. Additional Tax Zones may be created when property is annexed to CFD No. 2018-2, and a separate Maximum Special Tax shall be identified for property within the new Tax Zone at the time of such annexation. The Assessor’s Parcels to be included within a Tax Zone when such Parcels are annexed to CFD No. 2018-2 shall be identified by Assessor’s Parcel Number in the Unanimous Approval Form that is signed by the owner(s) of the Parcels at the time of annexation.

**“Unanimous Approval Form”** means that form executed by the record owner of fee title to a Parcel or Parcels annexed into CFD No. 2018-2 that constitutes the Property Owner’s approval and unanimous vote in favor of annexing into CFD No. 2018-2, and the levy of the Special Tax against his/her Parcel or Parcels pursuant to this RMA.

**“Undeveloped Parcel(s)”** or **“Undeveloped Property”** means, in any Fiscal Year, all Parcels of Taxable Property in CFD No. 2018-2 that are not classified as Developed Parcels.

## **B. DATA FOR ANNUAL TAX LEVY**

Each Fiscal Year, the Administrator shall: (i) identify the current Assessor’s Parcel Numbers for all Parcels within CFD No. 2018-2 (ii) determine whether each Parcel is a Taxable Parcel or exempt from the Special Tax pursuant to law or Section F herein, (iii) classify each Taxable Parcel as a Developed Parcel or Undeveloped Parcel (iv) classify each Developed Parcel as either LDR, MDR, HDR, MFR, or a Mixed Use Parcel and (iv) determine the Special Tax Requirement.

In any Fiscal Year, if it is determined that a Final Map or Parcel Map for a portion of property in CFD No. 2018-2 was recorded after the last date upon which the County Assessor will incorporate the newly-created Parcels into the then current tax roll, and the County Assessor does not yet recognize the new Parcels that will be created by the Final Map or Parcel Map, and one or more of the newly-created Parcels would meet the definition of Taxable Property, the Administrator shall calculate and directly levy the Special Tax for the property affected by recordation of the Final Map or Parcel Map by determining the Special Tax that applies separately to each new Parcel that will be created by that Final Map or Parcel Map, then applying the sum of the individual Special Taxes to the Parcel that was subdivided by recordation of the Final Map or Parcel Map.

**C. MAXIMUM SPECIAL TAXES**

The Fiscal Year 2026-27 Maximum Special Tax for all Taxable Parcels within Tax Zone No. 13 are shown in the table below:

| <b>Taxable Property Category</b> | <b>FY 2026-27 Maximum Tax</b> |
|----------------------------------|-------------------------------|
| Low Density Residential          | \$491.80 /Residential Unit    |
| Medium Density Residential       | \$491.80 /Residential Unit    |
| High Density Residential         | \$347.35 /Residential Unit    |
| Multi-Family Residential         | \$309.52 /Residential Unit    |
| Undeveloped Parcels              | \$0.00 /Parcel                |

Mixed-Use Parcels will have their Maximum Tax calculated each Fiscal Year based upon the number of Residential Units on the Parcel. For example, if a one-acre parcel has commercial uses on the ground floor and 50 apartments on the second and third floors, the Parcel will be taxed as Multi-Family Residential.

**D. ESCALATION OF MAXIMUM SPECIAL TAX**

Commencing on July 1, 2027, and each July 1 thereafter, the Maximum Special Tax Rates shown in Section C above shall be increased by applying the percentage increase in the Consumer Price Index (San Francisco-Oakland-Hayward All Urban Consumers) from the prior year (February to February) plus three percent (3.00%).

**E. METHOD OF LEVY AND COLLECTION OF SPECIAL TAXES**

Each Fiscal Year, the Administrator shall determine the Special Tax Requirement for each Tax Zone for that Fiscal Year and levy on all Taxable Parcels Proportionately up to 100% of the Maximum Special Tax for each Taxable Parcel for such Fiscal Year until the amount levied is equal to the Special Tax Requirement. The Special Tax will be equal to the Maximum Special Tax every Fiscal Year unless otherwise determined by the Administrator.

The Special Tax for CFD No. 2018-2 shall be collected at the same time and in the same manner as ordinary ad valorem property taxes provided, however, that the City may (under the authority of Government Code Section 53340) collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of CFD No. 2018-2.

**F. EXEMPTIONS**

Special Taxes shall not be levied on Parcels not classified as a Residential Parcel or a Mixed-Use Parcel.

**G. INTERPRETATION OF SPECIAL TAX FORMULA**

The City reserves the right to make minor administrative and technical changes to this document that does not materially affect the rate and method of apportioning Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the City's discretion. Interpretations may be made by the City through an ordinance or resolution of the Council for purposes of clarifying any vagueness or ambiguity in this RMA.

**H. TERM OF THE SPECIAL TAX**

The Special Tax shall be levied in perpetuity as necessary to pay the Special Tax Requirement.

**I. PREPAYMENT OF SPECIAL TAX**

The Maximum Special Tax may not be prepaid and shall continue to be levied in accordance with Section E of this Rate and Method of Apportionment on an annual basis on all Taxable Property in CFD No. 2018-2 for the purpose of funding ongoing Authorized Services.

**J. REVIEW/APEALS OF THE SPECIAL TAX**

The Administrator may establish such procedures, as it deems necessary to undertake the review of any such appeal. The Administrator shall interpret this Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any property owner appeals, as herein specified.

Any property owner who believes that the amount of the Special Tax levied on their Assessor's Parcel is in error shall first consult with the Administrator regarding such error. If following such consultation, the Administrator determines that an error has occurred; the Administrator in consultation with the City Manager shall take any of the following actions to correct the error:

- Amend the Special Tax levy on the property owner's Property Tax Bill for the current Fiscal Year, or
- Have the CFD reimburse the property owner for the amount of overpayment for the current Fiscal Year if CFD funds are available, or
- Grant a credit against, eliminate or reduce the future Special Taxes on the property owner's Assessor's Parcel(s) for overpayment for the current Fiscal Year.

If following such consultation and action (if any by the Administrator), the property owner believes such error still exists, such person may file a written notice with the City Manager appealing the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action (if any by the City Manager), the property owner believes such error still exists, such person may file a written notice with the City Council appealing the amount of the Special Tax levied on such Assessor's Parcel. If the City Council determines an error exists; the Administrator shall take any actions as described above, in order to correct the error. The decision of the City Council shall be final and binding to all persons.

**K.     SEVERABILITY**

The invalidity or unenforceability of any provisions of this Rate and Method of Apportionment of Special Tax shall not affect the validity or enforceability of any other provision of this Rate and Method of Apportionment of Special Tax, which shall remain in full force and effect.

# ANNEXATION MAP No. 17 TO CITY OF LINCOLN COMMUNITY FACILITIES DISTRICT No. 2018-2 (PUBLIC SERVICES)

CITY OF LINCOLN  
COUNTY OF PLACER, STATE OF CALIFORNIA

## Legend

-  CFD No. 2018-2 Boundary
-  Future Annexation Area (Lincoln Sphere of Influence)
-  Lincoln City Limits
-  Parcels

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF LINCOLN THIS  
\_\_\_\_ DAY OF \_\_\_\_\_, 2026.

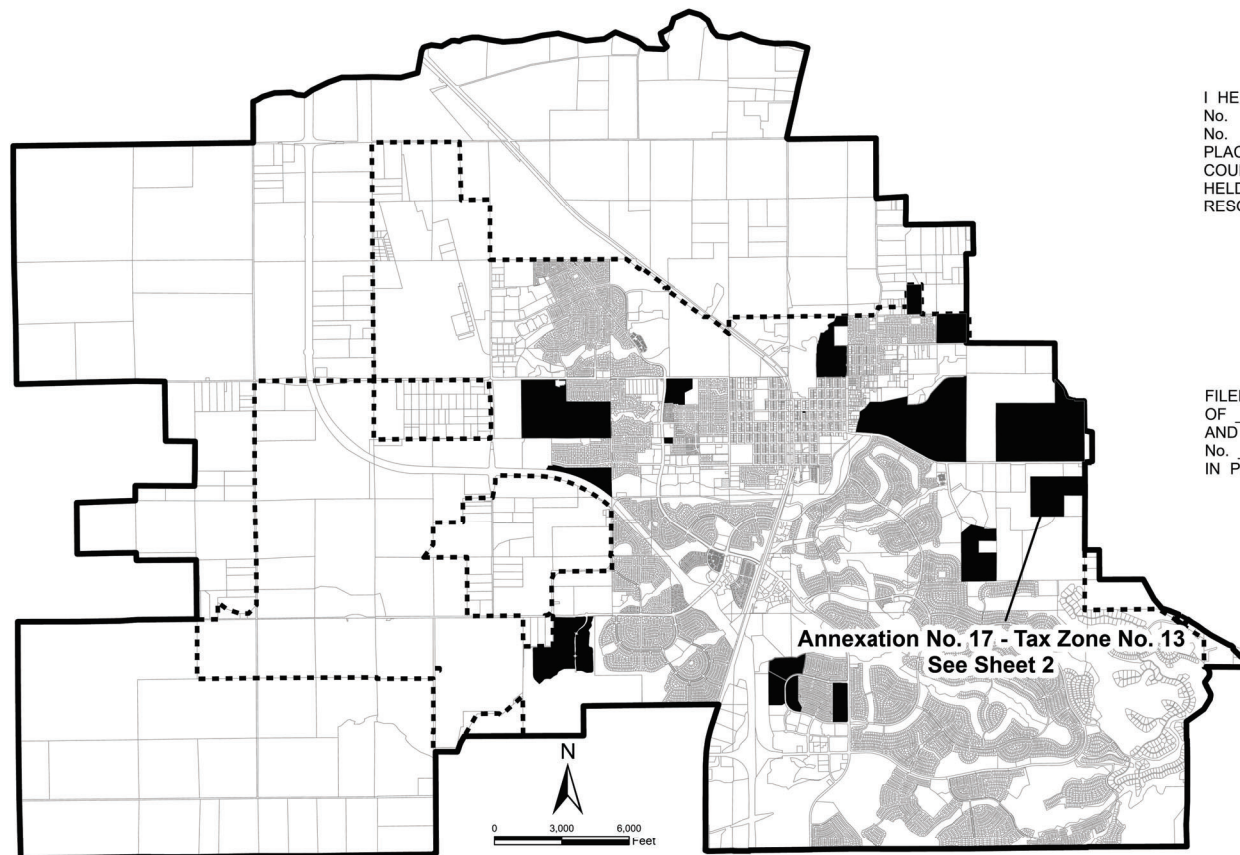
HOPE ITHURBURN, CITY CLERK  
CITY OF LINCOLN  
PLACER COUNTY  
STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING ANNEXATION  
No. 17 TO CITY OF LINCOLN COMMUNITY FACILITIES DISTRICT  
No. 2018-2 (PUBLIC SERVICES), CITY OF LINCOLN, COUNTY OF  
PLACER, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY  
COUNCIL OF THE CITY OF LINCOLN, AT A REGULAR MEETING THEREOF,  
HELD ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2026, BY ITS  
RESOLUTION No. \_\_\_\_\_.

HOPE ITHURBURN, CITY CLERK  
CITY OF LINCOLN  
PLACER COUNTY  
STATE OF CALIFORNIA

FILED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2026, AT THE HOUR  
OF \_\_\_\_ M IN BOOK \_\_\_\_ OF MAPS OF ASSESSMENT  
AND COMMUNITY FACILITIES DISTRICTS AT PAGE \_\_\_\_ DOCUMENT  
No. \_\_\_\_ IN THE OFFICE OF THE COUNTY RECORDER  
IN PLACER COUNTY, STATE OF CALIFORNIA.

RYAN RONCO  
COUNTY RECORDER  
COUNTY OF PLACER  
STATE OF CALIFORNIA



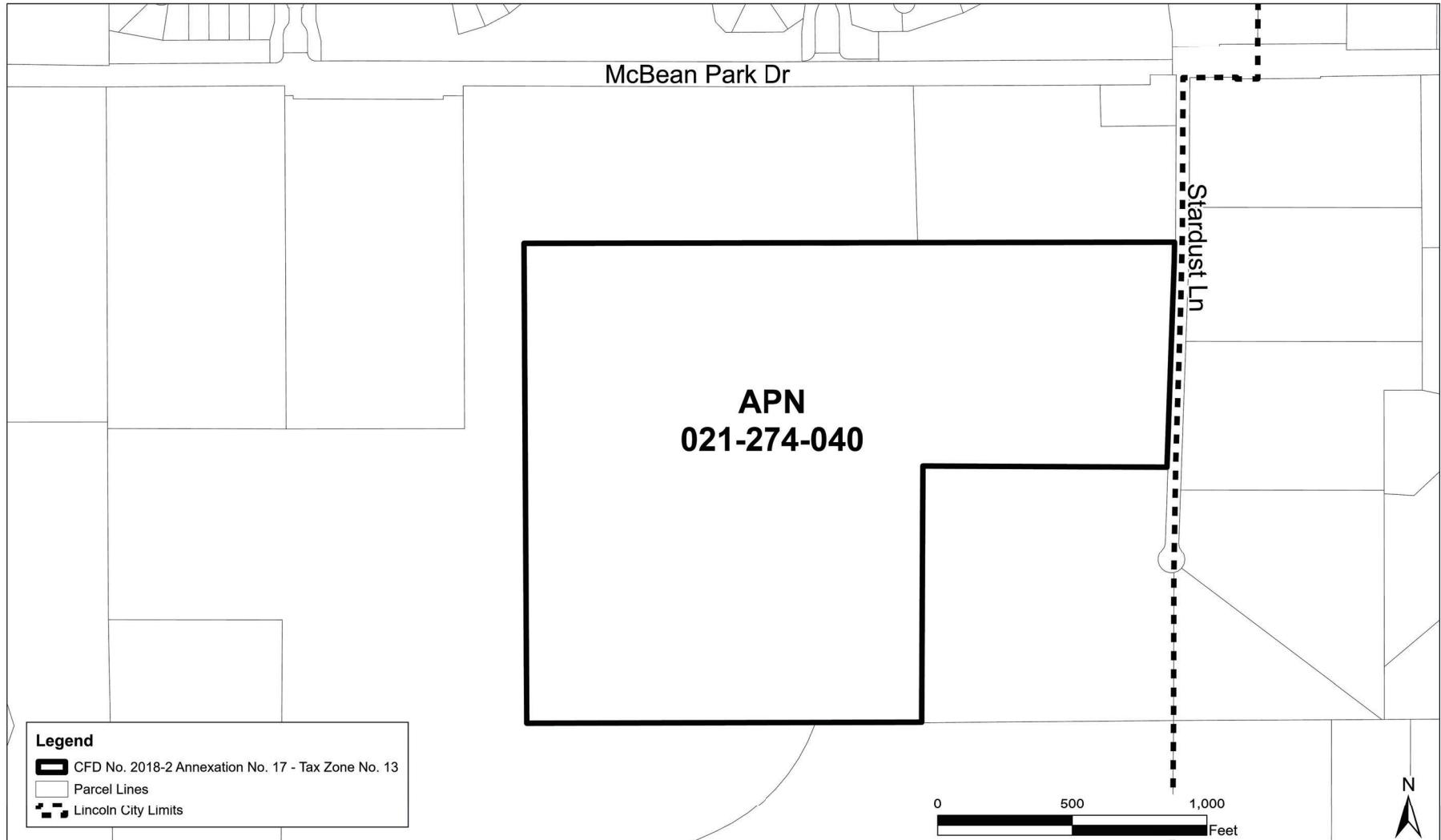
## NOTE:

THIS ANNEXATION MAP ANNEXES TERRITORY TO CITY OF  
LINCOLN COMMUNITY FACILITIES DISTRICT No. 2018-2  
(PUBLIC SERVICES), CITY OF LINCOLN, PLACER  
COUNTY, STATE OF CALIFORNIA, FILED IN THE OFFICE  
OF THE COUNTY RECORDER OF PLACER COUNTY,  
STATE OF CALIFORNIA, ON THE 7TH DAY OF  
SEPTEMBER, 2018, IN BOOK 3 OF MAPS OF ASSESSMENT  
AND COMMUNITY FACILITIES DISTRICT AT PAGE 79.

ASSESSOR PARCELS WITHIN BOUNDARY: FOR PARTICULARS OF  
LINES AND DIMENSIONS OF PARCELS, REFERENCE IS MADE  
TO THE ASSESSOR PARCEL MAPS OF PLACER COUNTY.

ANNEXATION MAP No. 17 TO  
CITY OF LINCOLN COMMUNITY FACILITIES DISTRICT No. 2018-2  
(PUBLIC SERVICES)

CITY OF LINCOLN  
COUNTY OF PLACER, STATE OF CALIFORNIA



## UNANIMOUS APPROVAL OF ANNEXATION

### Community Facilities District No. 2018-1 (City Maintenance Services), City of Lincoln, County of Placer, State of California

#### Annexation No. 29 – Tax Zone No. 23

June 23, 2026

Community Facilities District No. 2018-1  
(City Maintenance Services), City of Lincoln,  
County of Placer, State of California

The City of Lincoln (the "City") has formed Community Facilities District No. 2018-1 (City Maintenance Services), City of Lincoln, County of Placer, State of California (the "District") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code (the "Act"). The purpose of the District is to finance some or all of the costs attributable to City-wide and local neighborhood maintenance services (the "Services") and certain incidental expenses (the "Incidental Expenses") as set forth in Resolution No. 2018-187 adopted by the City Council of the City on August 28, 2018 (the "Resolution of Intention") and in Resolution No. 2018-217 adopted by the City Council of the City on October 9, 2018 (as modified by Resolution No. 2019-019 adopted by the City Council on January 22, 2019) (as modified, the "Resolution of Formation").

The undersigned property owner (the "Owner") hereby states and certifies as follows:

1. This Unanimous Approval is submitted by the Owner who is the record owner of fee titles to the real property and improvements thereon as described in Exhibit B hereto (collectively, the "Annexation Territory"). The Owner has provided the District sufficient and current evidence of their ownership of fee title to the Annexation Territory and possesses all legal authority necessary to execute this Unanimous Approval.
2. There are no registered voters residing within the Annexation Territory and have been none during the 90-day period preceding June 23, 2026.
3. The Owner hereby acknowledges and agrees that the Annexation Territory is included in the territory proposed to be annexed to the District as set forth in the Resolution of Intention and the Resolution of Formation and as described in the boundary map of the District, recorded on September 7, 2018, at Book No. 3 of Maps of Assessment and Community Facilities Districts at Page No. 78, in the office of the County Recorder for the County of Placer, State of California.
4. This Unanimous Approval constitutes the unanimous approval of the Owner in favor of the following within the meaning of Section 53339.3 of the Act:
  - (a) Annexation. The annexation of the Annexation Territory to the District for the purpose of financing the Services and Incidental Expenses set forth in the Resolution of Intention and the Resolution the Formation.

(b) Special Tax. The levy of special taxes (the "Special Tax") in the Annexation Territory to finance the Services and the Incidental Expenses in accordance with the method of apportionment and manner of collection of that tax as specified in Exhibit A attached hereto and made a part hereof (the "Supplemental Rate and Method of Apportionment").

Pursuant to Section 53329.6 of the Act, this Unanimous Approval constitutes the vote of the qualified electors in favor of the matters addressed in this Section 3 for purposes of the California Constitution, including, but not limited to Articles XIII A and XIII C.

5. The Owner hereby acknowledges that no further hearings or procedures are required with respect to the approval of the matters set forth in Section 4 above.

6. The Owner understands and hereby unanimously approves that the Special Tax is authorized to be levied on the Annexation Territory annexed to the District, and the lien is a continuing lien which shall secure each annual levy of the Special Taxes and which shall continue in force and effect until the Special Tax obligation is canceled in accordance with law or until the Special Tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Government Code.

7. The Owner hereby waives any and all requirements with respect to the approval of the matters set forth in this Unanimous Approval, including without limitation, the preparation of an impartial analysis, arguments or rebuttals concerning elections as provided for by Elections Code Sections 9160 to 9167, inclusive, and 9190 and preparation of a tax rate statement as provided in Section 9401 of the Elections Code and any further notices of such approvals as may be required pursuant to the Elections Code or the Government Code. Having been fully advised with respect to the approval process set forth herein, the Owner waives compliance with any and all provisions of the Elections Code and Government Code, with any time limits or other procedural requirements pertaining to this Unanimous Approval.

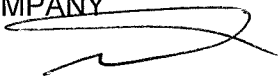
The undersigned hereby represents that compliance with any additional procedural requirements for the Unanimous Approval provided for herein, including the receipt of any arguments for or against such approval and impartial analyses and the time limitations which may apply in connection with scheduling, mailing and publishing notices, are unnecessary in light of the fact that the undersigned has received sufficient information regarding the imposition of the special tax as set forth in the Resolution of Formation to allow them to properly complete this Unanimous Approval. The Owner further waives their right to make any protest or complaint or undertake any legal action challenging the validity of this Unanimous Approval and any proceedings taken in connection therewith or the levy of the special tax to finance the costs of the Services for the benefit of the Annexation Territory.

8. The Owner hereby authorizes the District to execute and record in the office of the Recorder of the County of Placer, a notice of special tax lien in accordance with Section 53339.8 of the Act and Streets & Highways Code Section 3117.5, which shall give notice that a lien to secure payment of the Special Tax is imposed by the District.

9. This Unanimous Approval shall be effective upon its execution and delivery.

The foregoing Unanimous Approval is hereby delivered this 11 day of June, 2026  
in Lincoln, California.

RLS (STARDUST) LLC  
A DELAWARE LIMITED LIABILITY  
COMPANY

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

Name: JUSTY WEAVER

Title: AUTHORIZED SIGNATORY

[THIS UNANIMOUS APPROVAL SHALL BE NOTARIZED AND MAY BE SIGNED IN COUNTERPART]

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

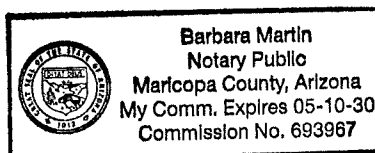
STATE OF ~~CALIFORNIA~~ Arizona )  
 ) ss.  
COUNTY OF ~~PLACER~~ Maricopa )

On June 11, 2021 before me, Barbara Martin, Notary Public, personally appeared Rusty Weatherly, who proved to me on the basis of satisfactory evidence to be the person(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of ~~California~~ Arizona that the foregoing paragraph is true and correct.

WITNESS my hand and official seal

Barbara Martin  
SIGNATURE OF NOTARY PUBLIC



## EXHIBIT A

### COMMUNITY FACILITIES DISTRICT NO. 2018-1 (CITY MAINTENANCE SERVICES) CITY OF LINCOLN, COUNTY OF PLACER, STATE OF CALIFORNIA

#### SUPPLEMENT TO THE RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX – TAX ZONE NO. 23

Special Taxes (as hereafter defined) in the City of Lincoln Community Facilities District No. 2018-1 (City Maintenance Services) (the “CFD” or “CFD No. 2018-1”) shall be levied and collected each Fiscal Year according to the tax liability determined by the Administrator through the application of the appropriate Special Tax rate for Taxable Property, as described below. All property in CFD No. 2018-1 (Tax Zone No. 23), unless exempted by law or by the provisions of Section E herein, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 2018-1 (Tax Zone No. 23), unless a separate rate and method of apportionment of special tax is adopted for such annexation area.

#### A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

**“Accessory Unit”** means a second Residential Unit of reduced size (e.g., granny cottage, etc.) that shares a Parcel with a Residential Unit. An Accessory Unit shall not be considered a separate Residential Unit for purposes of this RMA and will not be levied a Special Tax.

**“Acre”** or **“Acreage”** means the land area of an Assessor’s Parcel as shown on an Assessor’s Parcel Map, or if the land area is not shown on an Assessor’s Parcel Map, the land area shown on the applicable Final Map, Parcel Map or functionally equivalent map or instrument recorded in the Office of the County Recorder. In the absence of such map, the Administrator will make the final “Acre” or “Acreage” determination utilizing available spatial and Geographic Information Systems (GIS) data.

**“Act”** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 (commencing with Section 53311), Division 2, of Title 5 of the Government Code of the State of California.

**“Administrative Expenses”** means the actual or reasonably estimated costs incurred by the City or their designee, acting for and on behalf of the CFD as the Administrator thereof, to compute, determine, levy and collect the Special Taxes, including salaries of City employees and a proportionate amount of the City’s general administrative overhead related thereto, and the fees of consultants and legal counsel providing services related to the administration of the CFD; the costs of collecting installments of the Special Taxes, including charges levied by the County, the costs related to the preparation of required reports; and any other costs required to administer the CFD as determined by the Administrator. Administrative expenses shall also include amounts estimated or advanced by the City or the CFD for any other administrative purposes, including but not limited to, attorney’s fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**“Administrator”** means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes according to this Rate and Method of Apportionment of Special Taxes.

**“Assessor’s Parcel(s)”** or **“Parcel(s)”** 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 designating parcels by Assessor’s Parcel Number.

**“Assessor’s Parcel Number(s)”** or **“APN(s)”** means a unique number assigned to an Assessor’s Parcel by the County Assessor for purposes of identifying a property.

**“Authorized Services”** means the public services authorized to be funded by CFD No. 2018-1 as set forth in the documents adopted by the Council when CFD No. 2018-1 was formed.

**“Building Permit”** means a building permit having a building structure improvement valuation over \$100,000. Building Permits for the construction of ancillary structures such as fences, swimming pools, retaining walls, etc. are excluded.

**“Building Square Footage”** means the square footage shown on a Building Permit issued for a Taxable Parcel for the construction of a building, exclusive of ancillary improvements, such as garages, balconies, etc.

**“CFD”** or **“CFD No. 2018-1”** means the City of Lincoln Community Facilities District No. 2018-1 (City Maintenance Services).

**“City”** means the City of Lincoln.

**“City Manager”** means the City Manager of the City of Lincoln.

**“Commercial Parcel(s)”** means a Parcel designated by the County Assessor as having a commercial land use (e.g., stores, markets, shopping centers, motels, hotels, restaurants, fast food, bars, banks, service stations, auto sales and service centers, private recreational facilities, theaters, lodge halls, churches, private schools, day care centers, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Condominium Parcel(s)”** means, for each Fiscal Year, all Assessor Parcels designated by the County Assessor with a County Land Use Code of Residential Condominium. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Council”** means the City Council of the City of Lincoln, acting as the legislative body for CFD No. 2018-1.

**“County”** means the County of Placer.

**“County Assessor”** means the Placer County Assessor.

**“County Land Use Code”** means the land use code assigned to an Assessor’s Parcel as indicated in the records of the County Assessor.

**“Developed Property”** means, in any Fiscal Year, all Parcels of Taxable Property for which a Building Permit was issued for a Commercial Parcel, Industrial Parcel, Mixed Use Parcel, Multi-Family Parcel, Office/Medical Parcel, or Single-Family Parcel on or prior to June 30 of the preceding Fiscal Year in which Special Taxes are to be levied. In the absence of a Building Permit, any Parcel of Taxable Property shall be classified as “Developed Property” if it has been occupied by a user as determined by the Administrator on or prior to June 30 of the preceding Fiscal Year.

**“Final Map” or “Parcel Map”** means a Final Map, Parcel Map, or portion thereof, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.), that creates lots that do not need to be further subdivided prior to issuance of a building permit for a residential or non-residential structure. The term “Final Map” or “Parcel Map” shall not include an Assessor’s Parcel Map or subdivision map or portion thereof, that does not create lots that are in their final configuration, including Assessor’s Parcels that are designated as remainder parcels.

**“Fiscal Year”** means the period starting on July 1 and ending on the following June 30.

**“Industrial Parcel(s)”** means a Parcel designated by the County Assessor as having an industrial land use (e.g., light and heavy industrial, food processing, storage yards, warehouses, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Land Use Classification”** means the current or intended use of a Taxable Parcel as determined by the Taxable Parcel’s County Land Use Code.

**“Maximum Special Tax”** means, for each Special Tax Component, the maximum Special Tax, determined in accordance with Section C herein, which can be levied in any Fiscal Year.

**“Mixed Use Parcel(s)”** means a Parcel designated by the County Assessor as having multiple land uses such as a residential land use and a commercial land use, a multi-family land use and a commercial land use, etc.

**“Multi-Family Parcel(s)”** means a Parcel designated by the County Assessor as having a multi-family residential land use (e.g., duplex, tri-plex, four-plex, apartments, mobile homes, timeshares, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Office/Medical Parcel(s)”** means a Parcel designated by the County Assessor as having an office, medical or dental land use (e.g., office buildings, office condominiums, hospitals, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Property Owner(s)”** means the Property Owner(s) of record per current County Assessor records unless more current information is available such as a recorded deed of sale, etc.

**“Proportionately”** means, for Developed Property, that the ratio of the actual annual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels of Developed Property within each respective Tax Zone. Means for Undeveloped Property, that the ratio of the actual annual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels of Undeveloped Property within each respective Tax Zone.

**“Public Property”** means, for each Fiscal Year: (i) any property within the boundaries of CFD No. 2018-1 that is owned by or irrevocably offered for dedication to the federal government, the State of California, the City of Lincoln or any other public agency; 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 (as such section may be amended or replaced) shall be taxed and classified in accordance with its use; or (ii) any property within the boundaries of CFD No. 2018-1 that is encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

**“RMA”** means this Rate and Method of Apportionment of Special Tax.

**“Residential Unit(s)”** means an individual building structure for residential use as defined per the County Assessor or for a Multi-Family Residential Parcel, an individual residential unit in a building.

**“Single-Family Parcel(s)”** means a Parcel designated by the County Assessor as having a single-family residential land use excluding residential condominium parcels. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Special Tax”** means the tax levied on Taxable Property within CFD No. 2018-1 to pay the annual Special Tax Requirement for each Special Tax Component.

**“Special Tax Component(s)”** means one of the following components of the Special Tax: Citywide Tax or Localized Tax.

**“Special Tax Requirement”** means, for each Special Tax Component, the amount of revenue needed in any Fiscal Year to pay for the following: (i) Authorized Services related to the Special Tax Component; (ii) Administrative Expenses attributable to the Special Tax Component; and (iii) amounts needed to cover any delinquencies in the payment of the Special Tax Component which occurred in the previous Fiscal Year or, based on delinquency rates in prior years, may be expected to occur in the Fiscal Year in which the Special Tax will be collected.

**“Taxable Property” or “Taxable Parcel(s)”** means all Assessors’ Parcels within the boundaries of CFD No. 2018-1 that are not exempt from the Special Tax pursuant to law or Section E herein.

**“Tax Zone”** means a mutually exclusive geographic area within which the Special Tax may be levied pursuant to this RMA. Additional Tax Zones may be created when property is annexed to CFD No. 2018-1, and a separate Maximum Special Tax shall be identified for property within the new Tax Zone at the time of such annexation. The Assessor’s Parcels to be included within a Tax Zone when such Parcels are annexed to CFD No. 2018-1 shall be identified by Assessor’s Parcel Number in the Unanimous Approval Form that is signed by the owner(s) of the Parcels at the time of annexation.

**“Unanimous Approval Form”** means that form executed by the record owner of fee title to a Parcel or Parcels annexed into CFD No. 2018-1 that constitutes the Property Owner’s approval and unanimous vote in favor of annexing into CFD No. 2018-1, the levy of the Special Tax against his/her Parcel or Parcels pursuant to this RMA.

**“Undeveloped Property”** means, in any Fiscal Year, all Parcels of Taxable Property in CFD No. 2018-1 that are not classified as Developed Property.

## **B. DATA FOR ANNUAL TAX LEVY**

Each Fiscal Year, the Administrator shall: (i) identify the current Assessor’s Parcel Numbers for all Parcels of Taxable Property within CFD No. 2018-1, (ii) determine the Land Use Classification for each Taxable Parcel, (iii) determine whether each Assessor’s Parcel of Taxable Property is Developed Property or Undeveloped Property, and (iv) determine the Special Tax Requirement for each Special Tax Component.

In any Fiscal Year, if it is determined that a Final Map or Parcel Map for a portion of property in CFD No. 2018-1 was recorded after the last date upon which the County Assessor will incorporate the newly-created Parcels into the then current tax roll, and the County Assessor does not yet recognize the new Parcels that will be created by the Final Map or Parcel Map, and one or more of the newly-created Parcels would meet the definition of Developed Property, the Administrator shall calculate and directly assess the Special Tax for the property affected by recordation of the Final Map or Parcel Map by determining the Special Tax that applies separately to each new Parcel that will be created by that Final Map or Parcel Map, then applying the sum of the individual Special Taxes to the Parcel that was subdivided by recordation of the Final Map or Parcel Map.

**C. MAXIMUM SPECIAL TAXES**

1. **Developed Property** - The Fiscal Year 2026-27 Maximum Special Tax for each Special Tax Component for all Taxable Parcels of Developed Property within Tax Zone No. 23 are shown in Table 1 below:

| Table No. 1 - Developed Property |                           |                               |
|----------------------------------|---------------------------|-------------------------------|
| Special Tax Component            | Taxable Property Category | FY 2026-27 Maximum Tax        |
| Citywide Tax                     | Single-Family Parcel      | \$342.58 /parcel              |
| Citywide Tax                     | Condominium Parcel        | \$256.94 /parcel              |
| Citywide Tax                     | Multi-Family Parcel       | \$241.92 /unit                |
| Citywide Tax                     | Office/Medical Parcel     | \$362.06 /1,000 bldg. sq. ft. |
| Citywide Tax                     | Commercial Parcel         | \$241.92 /1,000 bldg. sq. ft. |
| Citywide Tax                     | Institutional Parcel      | \$241.92 /1,000 bldg. sq. ft. |
| Citywide Tax                     | Industrial Parcel         | \$121.77 /1,000 bldg. sq. ft. |
| Localized Tax                    | Single-Family Parcel      | \$257.58 /parcel              |
| Localized Tax                    | Condominium Parcel        | \$193.19 /parcel              |
| Localized Tax                    | Multi-Family Parcel       | \$181.90 /unit                |
| Localized Tax                    | Office/Medical Parcel     | \$257.58 /1,000 bldg. sq. ft. |
| Localized Tax                    | Commercial Parcel         | \$257.58 /1,000 bldg. sq. ft. |
| Localized Tax                    | Institutional Parcel      | \$257.58 /1,000 bldg. sq. ft. |
| Localized Tax                    | Industrial Parcel         | \$257.58 /1,000 bldg. sq. ft. |

Mixed Use Parcels will have their Maximum Tax calculated each Fiscal Year based upon their combined uses on the Parcel. For example, if a one-acre parcel has commercial uses on the ground floor and 50 apartments are on the second and third floors, the Parcel will be taxed the Commercial Parcel Special Tax rate based upon the total commercial building square footage and the Multi-Family Parcel Special Tax rate for the 50 apartments.

2. **Undeveloped Property** - The Fiscal Year 2026-27 Maximum Special Tax for each Special Tax Component for all Taxable Parcels of Undeveloped Property within Tax Zone No. 23 are shown in Table 2 below:

| Table No. 2 - Undeveloped Property |                           |                        |
|------------------------------------|---------------------------|------------------------|
| Special Tax Component              | Taxable Property Category | FY 2026-27 Maximum Tax |
| Citywide Tax                       | Single-Family Parcel      | \$0.00 /acre           |
| Citywide Tax                       | Condominium Parcel        | \$0.00 /acre           |
| Citywide Tax                       | Multi-Family Parcel       | \$0.00 /acre           |
| Citywide Tax                       | Office/Medical Parcel     | \$0.00 /acre           |
| Citywide Tax                       | Commercial Parcel         | \$0.00 /acre           |
| Citywide Tax                       | Institutional Parcel      | \$0.00 /acre           |
| Citywide Tax                       | Industrial Parcel         | \$0.00 /acre           |
| Localized Tax                      | Single-Family Parcel      | \$1,515.18 /acre       |
| Localized Tax                      | Condominium Parcel        | \$1,515.18 /acre       |
| Localized Tax                      | Multi-Family Parcel       | \$1,515.18 /acre       |
| Localized Tax                      | Office/Medical Parcel     | \$1,515.18 /acre       |
| Localized Tax                      | Commercial Parcel         | \$1,515.18 /acre       |
| Localized Tax                      | Institutional Parcel      | \$1,515.18 /acre       |
| Localized Tax                      | Industrial Parcel         | \$1,515.18 /acre       |

3. **Escalation of Maximum Special Tax**

Commencing on July 1, 2027, and each July 1 thereafter, the Maximum Special Tax rates for each Special Tax Component of Developed Property and Undeveloped Property shown in Table No. 1 and Table No. 2 above shall be increased by applying the percentage increase in the Consumer Price Index (San Francisco-Oakland-Hayward All Urban Consumers) from the prior year (February to February) plus three percent (3.00%).

D. **METHOD OF LEVY AND COLLECTION OF SPECIAL TAXES**

Each Fiscal Year, the Administrator shall determine the Special Tax Requirement for each Special Tax Component for each Tax Zone for that Fiscal Year and levy each Special Tax Component on all Parcels of Taxable Property therein as follows:

- Step 1:** Each Special Tax Component shall be levied Proportionately on each Parcel of Developed Property up to 100% of the Maximum Special Tax for each Parcel of Developed Property for such Fiscal Year until the amount levied is equal to the Special Tax Requirement for such Special Tax Component;
- Step 2:** If additional revenue is needed after Step 1, each Special Tax Component shall be levied Proportionately on each Parcel of Undeveloped Property up to 100% of the Maximum Special Tax for each Parcel of Undeveloped Property for such Fiscal Year until the amount levied, when combined with the amount of the

Special Tax Component levied pursuant to Step 1, is equal to the Special Tax Requirement for such Special Tax Component.

The Special Tax for CFD No. 2018-1 shall be collected at the same time and in the same manner as ordinary ad valorem property taxes provided, however, that the City may (under the authority of Government Code Section 53340) collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of CFD No. 2018-1.

**E. EXEMPTIONS**

No Special Tax shall be levied on Parcels of Public Property or any privately owned Parcels that are non-developable, such as common areas, wetlands, and open space, parks, etc. except as otherwise provided in this RMA and in the Act.

**F. INTERPRETATION OF SPECIAL TAX FORMULA**

The City reserves the right to make minor administrative and technical changes to this document that does not materially affect the rate and method of apportioning Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the City's discretion. Interpretations may be made by the City through an ordinance or resolution of the Council for purposes of clarifying any vagueness or ambiguity in this RMA.

**G. TERM OF THE SPECIAL TAX**

The Special Tax shall be levied in perpetuity as necessary to pay the Special Tax Requirement.

**H. PREPAYMENT OF SPECIAL TAX**

The Maximum Special Tax may not be prepaid and shall continue to be levied in accordance with Section D of this Rate and Method of Apportionment on an annual basis on all Taxable Property in CFD No. 2018-1 for the purpose of funding ongoing Authorized Services.

**I. REVIEW/APPEALS OF THE SPECIAL TAX**

The Administrator may establish such procedures, as it deems necessary to undertake the review of any such appeal. The Administrator shall interpret this Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any property owner appeals, as herein specified.

Any property owner who believes that the amount of the Special Tax levied on their Assessor's Parcel is in error shall first consult with the Administrator regarding such error. If following such consultation, the Administrator determines that an error has occurred; the Administrator in consultation with the City Manager shall take any of the following actions to correct the error:

- Amend the Special Tax levy on the property owner's Property Tax Bill for the current Fiscal Year, or
- Have the CFD reimburse the property owner for the amount of overpayment for the current Fiscal Year if CFD funds are available, or
- Grant a credit against, eliminate or reduce the future Special Taxes on the property owner's Assessor's Parcel(s) for overpayment for the current Fiscal Year.

If following such consultation and action (if any by the Administrator), the property owner believes such error still exists, such person may file a written notice with the City Manager appealing the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action (if any by the City Manager), the property owner believes such error still exists, such person may file a written notice with the City Council appealing the amount of the Special Tax levied on such Assessor's Parcel. If the City Council determines an error exists; the Administrator shall take any actions as described above, in order to correct the error. The decision of the City Council shall be final and binding to all persons.

#### **J. SEVERABILITY**

The invalidity or unenforceability of any provisions of this Rate and Method of Apportionment of Special Tax shall not affect the validity or enforceability of any other provision of this Rate and Method of Apportionment of Special Tax, which shall remain in full force and effect.

**EXHIBIT B**  
**ANNEXATION TERRITORY**

Real property in the City of Lincoln, County of Placer, State of California, described as follows:

| <b>Assessor<br/>Parcel<br/>Number</b> | <b>Record<br/>Property<br/>Owner</b> |
|---------------------------------------|--------------------------------------|
| 021-274-040                           | RLS (STARDUST) LLC                   |

## UNANIMOUS APPROVAL OF ANNEXATION

### Community Facilities District No. 2018-2 (Public Services), City of Lincoln, County of Placer, State of California

### Annexation No. 17 – Tax Zone No. 13

June 23, 2026

Community Facilities District No. 2018-2  
(Public Services), City of Lincoln,  
County of Placer, State of California

The City of Lincoln (the "City") has formed Community Facilities District No. 2018-2 (Public Services), City of Lincoln, County of Placer, State of California (the "District") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code (the "Act"). The purpose of the District is to finance some or all of the costs attributable to police safety services, fire protection and suppression services, maintenance services (the "Services") and certain incidental expenses (the "Incidental Expenses") as set forth in Resolution No. 2018-188 adopted by the City Council of the City on August 28, 2018 (the "Resolution of Intention") and in Resolution No. 2018-220 adopted by the City Council of the City on October 9, 2018 (as modified by Resolution No. 2019-020 adopted by the City Council on January 22, 2019) (as modified, the "Resolution of Formation").

The undersigned property owner (the "Owner") hereby states and certifies as follows:

1. This Unanimous Approval is submitted by the Owner who is the record owner of fee title to the real property and improvements thereon as described in Exhibit B hereto (collectively, the "Annexation Territory"). The Owner has provided the City sufficient and current evidence of their ownership of fee title to the Annexation Territory and possesses all legal authority necessary to execute this Unanimous Approval.

2. There are no registered voters residing within the Annexation Territory and have been none during the 90-day period preceding June 23, 2026.

3. The Owner hereby acknowledges and agrees that the Annexation Territory is included in the territory proposed to be annexed to the District as set forth in the Resolution of Intention and the Resolution of Formation and as described in the boundary map of the District, recorded on September 7, 2018, at Book No. 3 of Maps of Assessment and Community Facilities Districts at Page No. 79, in the office of the County Recorder for the County of Placer, State of California.

4. This Unanimous Approval constitutes the unanimous approval of the Owner in favor of the following within the meaning of Section 53339.3 of the Act:

(a) Annexation. The annexation of the Annexation Territory to the District for the purpose of financing the Services and Incidental Expenses set forth in the Resolution of Intention and the Resolution the Formation.

(b) Special Tax. The levy of special taxes (the "Special Tax") in the Annexation Territory to finance the Services and the Incidental Expenses in accordance with the method of apportionment and manner of collection of that tax as specified in Exhibit A attached hereto and made a part hereof (the "Supplemental Rate and Method of Apportionment").

Pursuant to Section 53329.6 of the Act, this Unanimous Approval constitutes the vote of the qualified elector in favor of the matters addressed in this Section 4 for purposes of the California Constitution, including, but not limited to Articles XIII A and XIII C.

5. The Owner hereby acknowledges that no further hearings or procedures are required with respect to the approval of the matters set forth in Section 4 above.

6. The Owner understands and hereby unanimously approves that the Special Tax is authorized to be levied on the Annexation Territory annexed to the District, and the lien is a continuing lien which shall secure each annual levy of the Special Taxes and which shall continue in force and effect until the Special Tax obligation is canceled in accordance with law or until the Special Tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Government Code.

7. The Owner hereby waives any and all requirements with respect to the approval of the matters set forth in this Unanimous Approval, including without limitation, the preparation of an impartial analysis, arguments or rebuttals concerning elections as provided for by Elections Code Sections 9160 to 9167, inclusive, and 9190 and preparation of a tax rate statement as provided in Section 9401 of the Elections Code and any further notices of such approvals as may be required pursuant to the Elections Code or the Government Code. Having been fully advised with respect to the approval process set forth herein, the Owner waives compliance with any and all provisions of the Elections Code and Government Code, with any time limits or other procedural requirements pertaining to this Unanimous Approval.

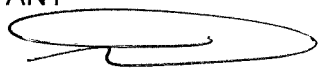
The undersigned hereby represents that compliance with any additional procedural requirements for the Unanimous Approval provided for herein, including the receipt of any arguments for or against such approval and impartial analyses and the time limitations which may apply in connection with scheduling, mailing and publishing notices, are unnecessary in light of the fact that the undersigned has received sufficient information regarding the imposition of the special tax as set forth in the Resolution of Formation to allow them to properly complete the Unanimous Approval. The Owner further waives their right to make any protest or complaint or undertake any legal action challenging the validity of this Unanimous Approval and any proceedings taken in connection therewith or the levy of the special tax to finance the costs of the Services for the benefit of the Annexation Territory.

8. The Owner hereby authorizes the City to execute and record in the office of the Recorder of the County of Placer, a notice of special tax lien in accordance with Section 53339.8 of the Act and Streets & Highways Code Section 3117.5, which shall give notice that a lien to secure payment of the Special Tax is imposed by the District.

9. This Unanimous Approval shall be effective upon its execution and delivery.

The foregoing Unanimous Approval is hereby delivered this 11 day of JUNE, 2026 in Lincoln, California.

RLS (STARDUST) LLC  
A DELAWARE LIMITED LIABILITY  
COMPANY

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

Name: Rory Wentz

Title: Authorized Signatory

[THIS UNANIMOUS APPROVAL SHALL BE NOTARIZED AND MAY BE SIGNED IN COUNTERPART]

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA Arizona )  
 ) ss.  
COUNTY OF PLAGER Maricopa )

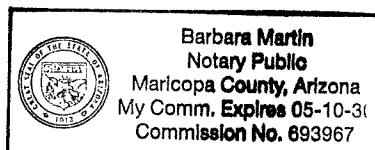
On June 11, 2020 before me, Barbara Martin, Notary Public,

personally appeared Rusty Weather-ly, who proved to me on the basis of satisfactory evidence to be the person(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of ~~California~~ Arizona that the foregoing paragraph is true and correct.

WITNESS my hand and official seal

Barbara Martin  
SIGNATURE OF NOTARY PUBLIC



## EXHIBIT A

### RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR TAX ZONE NO. 13

Special Taxes (as hereafter defined) in the City of Lincoln Community Facilities District No. 2018-2 (Public Services) (the "CFD" or "CFD No. 2018-2") shall be levied and collected each Fiscal Year according to the tax liability determined by the Administrator through the application of the appropriate Special Tax rate for Taxable Property, as described below. All property in CFD No. 2018-2 (Tax Zone No. 13), unless exempted by law or by the provisions of Section F herein, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 2018-2 (Tax Zone No. 13), unless a separate rate and method of apportionment of special tax is adopted for such annexation area.

#### A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

**"Accessory Unit"** means a secondary residential unit of reduced size (e.g., granny cottage, etc.) that shares a Parcel with a residential unit. An Accessory Unit shall not be considered a separate residential unit for purposes of this RMA and will not be levied a Special Tax.

**"Act"** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 (commencing with Section 53311), Division 2, of Title 5 of the Government Code of the State of California.

**"Administrative Expenses"** means the actual or reasonably estimated costs incurred by the City or their designee, acting for and on behalf of the CFD as the Administrator thereof, to compute, determine, levy and collect the Special Taxes, including salaries of City employees and a proportionate amount of the City's general administrative overhead related thereto, and the fees of consultants and legal counsel providing services related to the administration of the CFD; the costs of collecting installments of the Special Taxes, including charges levied by the County, the costs related to the preparation of required reports; and any other costs required to administer the CFD as determined by the Administrator. Administrative expenses shall also include amounts estimated or advanced by the City or the CFD for any other administrative purposes, including but not limited to, attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**"Administrator"** means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes according to this Rate and Method of Apportionment of Special Taxes.

**"Assessor's Parcel(s)"** or **"Parcel(s)"** 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 designating parcels by Assessor's Parcel Number.

**"Assessor's Parcel Number(s)"** or **"APN"** means a unique number assigned to an Assessor's Parcel by the County Assessor for purposes of identifying a property.

**“Authorized Services”** means the public services authorized to be funded by CFD No. 2018-2 as set forth in the documents adopted by the Council when CFD No. 2018-2 was formed.

**“Building Permit”** means a building permit having a building structure improvement valuation over \$100,000. Building Permits for the construction of ancillary structures such as fences, swimming pools, retaining walls, etc. are excluded.

**“CFD” or “CFD No. 2018-2”** means the Community Facilities District No. 2018-2 (Public Services) of the City of Lincoln, Placer County, California.

**“City”** means the City of Lincoln.

**“City Manager”** means the City Manager of the City of Lincoln.

**“Council”** means the City Council of the City of Lincoln, acting as the legislative body for CFD No. 2018-2.

**“County”** means the County of Placer.

**“County Assessor”** means the Placer County Assessor.

**“County Land Use Code”** means the land use code assigned to an Assessor’s Parcel as indicated in the records of the County Assessor. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Developed Parcel(s)” or “Developed Property”** means a Parcel, for which a Building Permit has been issued on or prior to June 30 of the preceding Fiscal Year in which Special Taxes are to be levied. In the absence of a Building Permit, any Parcel shall be classified as Developed Property if it has a building structure constructed on the Parcel with an improvement valuation over \$100,000 (construction of ancillary structures such as fences, swimming pools, retaining walls, etc. are excluded) as determined by the Administrator on or prior to June 30 of the preceding Fiscal Year. Once classified as a Developed Parcel, no Parcel shall be removed from the developed classification.

**“Final Map” or “Parcel Map”** means a Final Map, Parcel Map, or portion thereof, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.), that creates lots that do not need to be further subdivided prior to issuance of a building permit for a residential or non-residential structure.

**“Fiscal Year”** means the period starting on July 1 and ending on the following June 30.

**“Gross Acre(s)”** means the entire acreage of a residential development/neighborhood which includes the underlying area encompassing the Residential Units, streets, and rights-of-way

**“High Density Residential” or “HDR”** means Residential Parcels that have a Residential Intensity of 13 or more Residential Units per Gross Acre and are not classified as Multi-Family Residential.

**“Low Density Residential”** or **“LDR”** means Residential Parcels that have a Residential Intensity of less than 6 Residential Units per Gross Acre and are not classified as Multi-Family Residential.

**“Maximum Special Tax”** means the maximum Special Tax, determined in accordance with Section C herein, which can be levied in any Fiscal Year.

**“Medium Density Residential”** or **“MDR”** means Residential Parcels that have a Residential Intensity of 6 to 12.99 Residential Units per Gross Acre and are not classified as Multi-Family Residential.

**“Mixed-Use Parcel(s)”** means a Parcel having multiple land uses such as a residential land use and a commercial land use, etc. as determined by the Administrator.

**“Multi-Family Residential”** or **“MFR”** means Residential Parcels consisting of Residential Units that share common walls including, but not limited to duets, duplexes, triplexes, fourplexes, and building structures with 5 or more Residential Units.

**“Property Owner(s)”** means the Property Owner(s) of record per current County Assessor records unless more current information is available such as a recorded deed of sale, etc.

**“Proportionately”** means for all Taxable Parcels, the ratio of the actual annual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Taxable Parcels within each respective Tax Zone.

**“Public Property”** means, for each Fiscal Year: (i) any property within the boundaries of CFD No. 2018-2 that is owned by or irrevocably offered for dedication to the federal government, the State of California, the City of Lincoln or any other public agency; 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 (as such section may be amended or replaced) shall be taxed and classified in accordance with its use; or (ii) any property within the boundaries of CFD No. 2018-2 that is encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

**“Residential Intensity”** means number of Residential Units per Gross Acre.

**“Residential Parcel(s)”** means a Parcel designated by the County Assessor as having a single-family or multi-family residential County Land Use Code.

**“Residential Unit(s)”** means, for a Residential Parcel, the individual residential unit on such Parcel, or for a multi-family Residential Parcel, an individual residential unit in a building.

**“RMA”** means this Rate and Method of Apportionment of Special Tax.

**“Special Tax(es)”** means the tax levied on Taxable Property within CFD No. 2018-2 to pay the annual Special Tax Requirement. The Special Tax will be equal to the Maximum Special Tax every Fiscal Year unless otherwise determined by the Administrator.

**“Special Tax Requirement”** means the amount of revenue needed in any Fiscal Year to pay for the following: (i) Authorized Services; (ii) Administrative Expenses; and (iii) amounts needed to cover any delinquencies in the payment of the Special Taxes which occurred in the

previous Fiscal Year or, based on delinquency rates in prior years, may be expected to occur in the Fiscal Year in which the Special Tax will be collected.

**“Taxable Property”** or **“Taxable Parcel(s)”** means all Residential Parcels within the boundaries of CFD No. 2018-2 that are not exempt from the Special Tax pursuant to law or Section F herein.

**“Tax Zone”** means a mutually exclusive geographic area within which the Special Tax may be levied pursuant to this RMA. Additional Tax Zones may be created when property is annexed to CFD No. 2018-2, and a separate Maximum Special Tax shall be identified for property within the new Tax Zone at the time of such annexation. The Assessor’s Parcels to be included within a Tax Zone when such Parcels are annexed to CFD No. 2018-2 shall be identified by Assessor’s Parcel Number in the Unanimous Approval Form that is signed by the owner(s) of the Parcels at the time of annexation.

**“Unanimous Approval Form”** means that form executed by the record owner of fee title to a Parcel or Parcels annexed into CFD No. 2018-2 that constitutes the Property Owner’s approval and unanimous vote in favor of annexing into CFD No. 2018-2, and the levy of the Special Tax against his/her Parcel or Parcels pursuant to this RMA.

**“Undeveloped Parcel(s)”** or **“Undeveloped Property”** means, in any Fiscal Year, all Parcels of Taxable Property in CFD No. 2018-2 that are not classified as Developed Parcels.

## **B. DATA FOR ANNUAL TAX LEVY**

Each Fiscal Year, the Administrator shall: (i) identify the current Assessor’s Parcel Numbers for all Parcels within CFD No. 2018-2 (ii) determine whether each Parcel is a Taxable Parcel or exempt from the Special Tax pursuant to law or Section F herein, (iii) classify each Taxable Parcel as a Developed Parcel or Undeveloped Parcel (iv) classify each Developed Parcel as either LDR, MDR, HDR, MFR, or a Mixed Use Parcel and (iv) determine the Special Tax Requirement.

In any Fiscal Year, if it is determined that a Final Map or Parcel Map for a portion of property in CFD No. 2018-2 was recorded after the last date upon which the County Assessor will incorporate the newly-created Parcels into the then current tax roll, and the County Assessor does not yet recognize the new Parcels that will be created by the Final Map or Parcel Map, and one or more of the newly-created Parcels would meet the definition of Taxable Property, the Administrator shall calculate and directly levy the Special Tax for the property affected by recordation of the Final Map or Parcel Map by determining the Special Tax that applies separately to each new Parcel that will be created by that Final Map or Parcel Map, then applying the sum of the individual Special Taxes to the Parcel that was subdivided by recordation of the Final Map or Parcel Map.

### **C. MAXIMUM SPECIAL TAXES**

The Fiscal Year 2026-27 Maximum Special Tax for all Taxable Parcels within Tax Zone No. 13 are shown in the table below:

| <b>Taxable Property Category</b> | <b>FY 2026-27 Maximum Tax</b> |
|----------------------------------|-------------------------------|
| Low Density Residential          | \$491.80 /Residential Unit    |
| Medium Density Residential       | \$491.80 /Residential Unit    |
| High Density Residential         | \$347.35 /Residential Unit    |
| Multi-Family Residential         | \$309.52 /Residential Unit    |
| Undeveloped Parcels              | \$0.00 /Parcel                |

Mixed-Use Parcels will have their Maximum Tax calculated each Fiscal Year based upon the number of Residential Units on the Parcel. For example, if a one-acre parcel has commercial uses on the ground floor and 50 apartments on the second and third floors, the Parcel will be taxed as Multi-Family Residential.

### **D. ESCALATION OF MAXIMUM SPECIAL TAX**

Commencing on July 1, 2027, and each July 1 thereafter, the Maximum Special Tax Rates shown in Section C above shall be increased by applying the percentage increase in the Consumer Price Index (San Francisco-Oakland-Hayward All Urban Consumers) from the prior year (February to February) plus three percent (3.00%).

### **E. METHOD OF LEVY AND COLLECTION OF SPECIAL TAXES**

Each Fiscal Year, the Administrator shall determine the Special Tax Requirement for each Tax Zone for that Fiscal Year and levy on all Taxable Parcels Proportionately up to 100% of the Maximum Special Tax for each Taxable Parcel for such Fiscal Year until the amount levied is equal to the Special Tax Requirement. The Special Tax will be equal to the Maximum Special Tax every Fiscal Year unless otherwise determined by the Administrator.

The Special Tax for CFD No. 2018-2 shall be collected at the same time and in the same manner as ordinary ad valorem property taxes provided, however, that the City may (under the authority of Government Code Section 53340) collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of CFD No. 2018-2.

### **F. EXEMPTIONS**

Special Taxes shall not be levied on Parcels not classified as a Residential Parcel or a Mixed-Use Parcel.

## **G. INTERPRETATION OF SPECIAL TAX FORMULA**

The City reserves the right to make minor administrative and technical changes to this document that does not materially affect the rate and method of apportioning Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the City's discretion. Interpretations may be made by the City through an ordinance or resolution of the Council for purposes of clarifying any vagueness or ambiguity in this RMA.

## **H. TERM OF THE SPECIAL TAX**

The Special Tax shall be levied in perpetuity as necessary to pay the Special Tax Requirement.

## **I. PREPAYMENT OF SPECIAL TAX**

The Maximum Special Tax may not be prepaid and shall continue to be levied in accordance with Section E of this Rate and Method of Apportionment on an annual basis on all Taxable Property in CFD No. 2018-2 for the purpose of funding ongoing Authorized Services.

## **J. REVIEW/APPEALS OF THE SPECIAL TAX**

The Administrator may establish such procedures, as it deems necessary to undertake the review of any such appeal. The Administrator shall interpret this Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any property owner appeals, as herein specified.

Any property owner who believes that the amount of the Special Tax levied on their Assessor's Parcel is in error shall first consult with the Administrator regarding such error. If following such consultation, the Administrator determines that an error has occurred; the Administrator in consultation with the City Manager shall take any of the following actions to correct the error:

- Amend the Special Tax levy on the property owner's Property Tax Bill for the current Fiscal Year, or
- Have the CFD reimburse the property owner for the amount of overpayment for the current Fiscal Year if CFD funds are available, or
- Grant a credit against, eliminate or reduce the future Special Taxes on the property owner's Assessor's Parcel(s) for overpayment for the current Fiscal Year.

If following such consultation and action (if any by the Administrator), the property owner believes such error still exists, such person may file a written notice with the City Manager appealing the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action (if any by the City Manager), the property owner believes such error still exists, such person may file a written notice with the City Council appealing the amount of the Special Tax levied on such Assessor's Parcel. If the City Council determines an error exists; the Administrator shall take any actions as described above, in order to correct the error. The decision of the City Council shall be final and binding to all persons.

**K.     SEVERABILITY**

The invalidity or unenforceability of any provisions of this Rate and Method of Apportionment of Special Tax shall not affect the validity or enforceability of any other provision of this Rate and Method of Apportionment of Special Tax, which shall remain in full force and effect.

**EXHIBIT B**  
**ANNEXATION TERRITORY**

Real property in the City of Lincoln, County of Placer, State of California, described as follows:

| <b>Assessor<br/>Parcel<br/>Number</b> | <b>Record<br/>Property<br/>Owner</b> |
|---------------------------------------|--------------------------------------|
| 021-274-040                           | RLS (STARDUST) LLC                   |



## STAFF REPORT

Item Number 13.F

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### SUBJECT:

Adopt a Resolution Authorizing (1) the City to Accept Preliminary Engineering funds in the amount of \$36,000 and Augment the Relevant Revenue and Expense Accounts in Federal Grants Fund 2980 in Fiscal Year 2026/27 (2) the Creation of CIP 724 - McBean Park Drive Improvements, and (3) a Budget Augmentation of \$4,000 from the Unencumbered Fund 2210 to CIP 724. (Jacob Groeser)

**SUBMITTED BY:** Jacob Groeser

**DEPARTMENT:** Engineering

**DATE:** June 23, 2026

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### **STAFF RECOMMENDATION:**

Staff recommends City Council adopt a resolution authorizing (1) the City to accept Preliminary Engineering funds in the amount of \$36,000 and augment the relevant revenue and expense accounts in Federal Grants Fund 2980 in Fiscal Year 2026/27 (2) the creation of CIP 724 – McBean Park Drive Improvements, and (3) a budget augmentation of \$4,000 from the unencumbered Fund 2210 to CIP 724.

### **BACKGROUND/INTRODUCTION:**

The Highway Safety Improvement Program (HSIP) is a federally funded, data-driven program that helps state and local agencies reduce traffic fatalities and serious injuries on public roads by funding proven roadway safety improvements. HSIP is typically administered through Caltrans and supports projects such as intersection upgrades, pedestrian crossings, signal improvements, signing and striping, etc.

In 2021 the City applied for HSIP funds to be used for pedestrian improvements near McBean Park. The original application included crosswalks on D Street, B Street, East Avenue, and 3<sup>rd</sup> Street.

### **FINDINGS/ANALYSIS:**

On July 2, 2024, the City was awarded \$36,000 in state funds for Preliminary Engineering to

support the design of safety improvements near McBean Park. Since that time, staff has been refining the conceptual design to better address current priorities and concerns within the original project area. These priorities focus on pedestrian and bicyclist improvements that more directly enhance access to McBean Park, rather than improvements on adjacent residential streets. The project will be formally rescoped to reflect these adjustments. The revised concept will remain consistent with the original intent of improving pedestrian and bicyclist safety near McBean Park. The recommended action is consistent with the City grant policy and allows the project to move forward with design.

**ENVIRONMENTAL REVIEW:**

Acceptance of Preliminary Engineering funds does not itself result in a physical change to the environment. Environmental review for the proposed project will be completed as part of project development, and the project is anticipated to qualify for the applicable CEQA exemption and/or NEPA categorical exclusion. Final environmental determination must be made based on the ultimate project scope and site-specific conditions before construction authorization.

**FISCAL IMPACT:**

Local funds will be used to provide the required match for the state funds during both the Preliminary Engineering and Construction phase. The total construction cost has not yet been determined; however, the project is currently estimated at less than \$300,000. The required local match for construction will be adjusted accordingly once state construction funds are awarded.

**Budgeted**

CIP 724 McBean Park Drive Improvements

|                                     |                  |
|-------------------------------------|------------------|
| Fund 2980 – Federal Grants Fund     | \$ 36,000        |
| Fund 2210 – Streets Gas Tax Fund    | \$ 4,000         |
| <b>Total Requested Augmentation</b> | <b>\$ 40,000</b> |

**Remaining Estimated Project Costs**

Construction (*Budget Augmentation Required once construction is authorized*)

|                                 |                   |
|---------------------------------|-------------------|
| Fund 2980 – Federal Grants Fund | \$ 260,000        |
| Fund 2210 – Local Match         | \$ 30,000         |
| <b>Total Construction Cost</b>  | <b>\$ 290,000</b> |

**ATTACHMENTS:**

[HSIP Funds Acceptance.DOC3.AttachmentB\\_FL.2026June23.jgroeser.pdf](#)



FINANCE LETTER

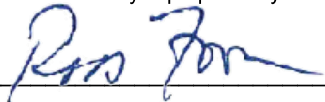
Date: 07/02/2024  
D\_CO\_RT: 03-PLA-0-LNCN  
Project No: HSIPSL-5089(031)  
Adv. Project Id: 0324000131  
Project End Date:

EA No:  
  
Est Tot Proj Costs: \$304,600

To: City of Lincoln

| FINANCE ITEMS                  | PRO RATA OR LUMP SUM | TOTAL COST OF WORK | PART. COST  | HSIP - STATE | LOCAL      |
|--------------------------------|----------------------|--------------------|-------------|--------------|------------|
| Agency Preliminary Engineering |                      | \$40,000.00        | \$40,000.00 | \$36,000.00  | \$4,000.00 |
| Totals:                        |                      | \$40,000.00        | \$40,000.00 | \$36,000.00  | \$4,000.00 |

Participation Ratio: 100% This Finance Letter was created based on specific financial information provided by the responsible local agency. The following encumbrance history is prepared by Local Assistance Accounting Office and is provided here for local agency's information and action.

Signature:   
Title: HQ Sr. Area Engineer

Printed Name: Ross Foon  
Telephone No: (279) 599-0657

Remarks: REQ 1: State-only HSIP cycle 11(H11-03-012) allocation for PE. PECT: 20.30.010.551.

| ACCOUNTING INFORMATION |              |             |            |                    |             |                    |                     |                 | Cooperative Work Agreement |                 |
|------------------------|--------------|-------------|------------|--------------------|-------------|--------------------|---------------------|-----------------|----------------------------|-----------------|
| ADV. PROJECT ID        | APPROP. UNIT | STATE PROG. | FED/ STATE | ENCUMBRANCE AMOUNT | APPROP YEAR | EXPENDITURE AMOUNT | ENCUMBRANCE BALANCE | REVERSION DATE* | APPROVED AMOUNT            | EXPIRATION DATE |
| 0324000131             | 23102        | 2030010551  |            | \$36,000.00        | 2223        | \$0.00             | \$36,000.00         | 06/30/2028      |                            |                 |

\*Please submit invoices to the appropriate Districts by April 1st to avoid funds lapsing on the June 30th reversion date listed above and to allow sufficient time for Accounting and SCO year-end closing procedures.

## **RESOLUTION 2026-XXX**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN  
AUTHORIZING (1) THE CITY TO ACCEPT PRELIMINARY ENGINEERING FUNDS  
FOR IN THE AMOUNT OF \$36,000 AND AUGMENT THE RELEVANT REVENUE AND  
EXPENSE ACCOUNTS IN FEDERAL GRANTS FUND 2980 IN FISCAL YEAR 2026/27  
AND (2) THE CREATION OF CIP 724 – MCBEAN PARK DRIVE IMPROVEMENTS,  
AND (3) A BUDGET AUGMENTATION OF \$4,000 FROM THE UNENCUMBERED  
FUND 2210 TO CIP 724.

**WHEREAS**, The Highway Safety Improvement Program (HSIP) is a federally funded, data-driven program that helps state and local agencies reduce traffic fatalities and serious injuries on public roads; and

**WHEREAS**, the City has applied for HSIP funds for improvements near McBean Park; and

**WHEREAS**, the City was authorized federal funds through Caltrans in the amount of \$36,000 for Preliminary Engineering; and

**WHEREAS**, the City's grant policy requires that all awarded grants be brought to the City Council for necessary augmentations to the budget.

### **NOW THEREFORE BE IT RESOLVED:**

The City Council of the City of Lincoln authorizes (1) the acceptance of Preliminary Engineering funds in the amount of \$36,000 and augment the relevant revenue and expense accounts in Federal Grants Fund 2980 in Fiscal Year 2026/27 and (2) the creation of CIP 724 – McBean Park Drive Improvements, and (3) a budget augmentation of \$4,000 from the unencumbered Fund 2210 to CIP 724.

**PASSED AND ADOPTED** this 23<sup>rd</sup> day of June, 2026 by the following vote:

AYES: Councilmembers:  
NOES: Councilmembers:  
ABSENT: Councilmembers:  
ABSTAIN: Councilmembers:

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Richard Pearl, Mayor

ATTEST:

Resolution No. 2026-XXX  
Page 1 of 2

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Hope Ithurburn, City Clerk



## STAFF REPORT

Item Number 13.G

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**SUBJECT:** Adopt a Resolution Authorizing the City Manager to Execute the Animal Control Contract Renewal with Placer County and an augmentation to the Police Department Professional Services Account within the General Fund 1000 in the amount of \$170,779. (Sean Scully)

**SUBMITTED BY:** City Clerk

**DEPARTMENT:** City Manager's Office

**DATE:** June 23, 2026

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**STAFF RECOMMENDATION:**

Staff recommends City Council adopt a resolution authorizing the City Manager to execute a three-year contract with the County of Placer for an amount not to exceed \$1,412,339 billed quarterly, for animal control and enforcement services. Staff further recommends City Council direct the City Manager and Chief of Police immediately research and return to the Council with amended or alternate service delivery options for animal control due to the increased cost of service.

**BACKGROUND/INTRODUCTION:**

The City of Lincoln currently maintains an Animal Control Services Agreement with Placer County. The current contract expires June 30, 2026. Placer County has presented a contract (attached) to the City of Lincoln for a term of three years, beginning July 1<sup>st</sup>, 2026 and ending June 30, 2029. The agreement addresses both field services and sheltering. The field services component includes responding to calls for service from citizens and staff on a variety of animal related incidents. The sheltering component includes maintaining the care, sheltering and adoption for injured, stray and abandoned animals that are found within the City of Lincoln.

Generally, Placer County Animal Control has an Animal Control Officer in or near the City of Lincoln during normal business hours. The Animal Control Officer responds to and investigates animal related incidents in the City. Types of incidents include, but are not limited to animal bites, loose animals, deceased animals, and noise complaints. Placer County Animal Control also transports to their facility in Auburn any animals turned directly into the Lincoln Police Department. Animal Control Officers will respond after hours in the event of emergencies.

In April, Placer County contacted the City of Lincoln to discuss renewal of Animal Services for

a three-year term. The proposed cost for services in total for the three-year term \$1,412,339. As noted in the agreement; this amount is meant to be a maximum and allows for flexibility to include the annual CPI subject to an annual adjustment based on the California Department of Industrial Relations Consumer Price Index – California, for all Urban Consumers Increase up to a maximum of 10%. Changes to this maximum contract amount due to an increase in pro-rata share shall be memorialized in a subsequent amendment. The average cost per year will be approximately \$470,779 yearly.

### **FINDINGS/ANALYSIS:**

The proposed services offered within the agreement are consistent with the previous agreement. The quality of service provided during the current term has been satisfactory. Placer County Animal Control has been responsive to Police Department requests and the requests of citizens. The Police Department has not been made aware of any significant citizen complaints regarding animal control services, nor have we fielded any citizen complaints regarding Animal Control staff.

With that said, the proposed cost for the services has increased significantly (approximately 60%) over the past agreements, the average yearly increase is approximately \$189,443. Staff had a number of substantive conversations with Placer County staff regarding the reasoning for the increase. Some of the increase is attributed to an increase in Animal Control Officer field time (activity) over the past contract period as compared to the contract period prior to that (approximately a 29% increase between FY '21-'23 and FY '23-25). Additionally, total animal care days at the shelter increased from approximately 8,625 in FY '21-23 to 9,385 in FY '23-'25 (approximately an 8% increase). An additional factor that has led to the increase is that a larger regionally located jurisdiction that was a participating entity receiving services from Placer County has chosen not to renew their agreement and therefore will not be participating to the overall cost sharing moving forward which has led to a larger financial burden on the remaining participating entities for the service.

Regardless of the justification, staff acknowledges that the significant increase may not be sustainable or practical on a long-term basis for the City of Lincoln. Additional alternatives to the agreement have been evaluated at a preliminary level. Extensive research has been conducted by the Police Department regarding alternative avenues for animal services including consultation with other area agencies to contract for the service. Thus far, no other geographically relevant agencies are able or interested in providing the service on a contract basis at this time. Alternatives have been evaluated in relation to this service many times in the past, during those efforts it has been consistently determined that most alternatives would have likely been more expensive than the agreement with Placer County at the time. However, given the rising costs, staff believes that a full analysis of standing up and operating an internal animal services/control unit under the Police Department is now prudent due to the growing size and scale of the community. This analysis will need to include costs associated with personnel, supervision, legal compliance, training, equipment, licensing etc. Staff estimates that it will take a number of months to give Council a full view of internal and alternate external models. As such, staff recommends approving the attached agreement with Placer County to ensure no service disruptions occur to the community regarding this critical service.

When staff returns with a comprehensive report and recommendation on alternative service (if that alternative service proves to be efficient and economical) and if Council directs a change

to providing this service the contract allows for either party to terminate the agreement without cause with a 30-day notice. Additionally, it should be noted that staff has discussed meeting with Placer County again in the near term to determine whether there are amendments to the contracted services or cost saving measures that could be incorporated by amendment to this agreement. Staff intends to explore these options with Placer County staff within the next 2-3 months.

**FISCAL IMPACT:**

Approval of this contract would result in an increase of approximately \$170,779 in the current 25-27 biennium budget and will require a budget augmentation to the Police department professional services account within the General Fund 1000. If Lincoln remains in contract for the totality of the 3 year agreement, future year cost will be incorporated into the standard general fund budget.

**ATTACHMENTS:**

[AS City of Lincoln Shelter Agreement 26-29 HHS001263 V7.docx](#)

[animal\\_control\\_reso\\_26-29rfc.docx](#)

**CONTRACT FOR SERVICES  
PLACER COUNTY DEPARTMENT OF HEALTH & HUMAN SERVICES**

|                       |                                                     |
|-----------------------|-----------------------------------------------------|
| DESCRIPTION:          | Animal Control and Care Services                    |
| CONTRACT NO.          | HHS001263                                           |
| BEGINS:               | July 1, 2026                                        |
| ENDS:                 | June 30, 2029                                       |
| ADMINISTERING AGENCY: | Health and Human Services, Animal Services Division |

This is an Agreement made and operative as of the 1<sup>st</sup> day of July, 2026, between the COUNTY OF PLACER, through its Health and Human Services Department, a political subdivision of the State of California, hereinafter referred to as "COUNTY", and CITY OF LINCOLN hereinafter referred to as "CITY", both parties being political subdivisions of the State of California.

WHEREAS, both COUNTY and CITY are required to and have the authority to regulate and control animals, and to provide care to stray and unwanted animals, and in conjunction therewith, to impound, take in and care for animals in accordance with the law, and

WHEREAS, both COUNTY and CITY have the authority to remove dead, stray, domestic and wild animals from public property and streets, and

WHEREAS, CITY desires that COUNTY house, care for, and offer animals for adoption at the Placer County Animal Services Center, operated by COUNTY and located at 11232 B Avenue, Auburn, CA 95603, and

WHEREAS, CITY desires COUNTY to provide animal field services within the incorporated jurisdiction of CITY, and

WHEREAS, Government Code Section 51301 allows cities and towns to enter into contracts with counties for the performance of city and town functions, and

WHEREAS, COUNTY, agrees to provide CITY with the above-mentioned services in accordance with Placer County Code and California State Laws; and

WHEREAS, the parties wish to enter into this Agreement to provide a full and complete statement of their respective responsibilities in connection with the recitals set forth above,

NOW THEREFORE, in consideration of the mutual covenants and agreements of this Agreement, the parties hereby agree as follows:

1. **SERVICES:** COUNTY agrees to provide CITY with animal field services and animal care and adoption services in accordance with and adhering to Placer County Code and California State Laws, as set forth in Exhibit A titled Scope of Services, attached hereto and incorporated herein by this reference.
2. **AMENDMENTS:** This Agreement constitutes the entire Agreement between the parties. Any amendments or changes to this Agreement, including attachments, shall be agreed to in writing, specifying the change(s) and the effective date(s) and shall be executed by duly authorized representatives of both parties. However, in no event shall such amendments create additional liability to CITY or provide additional payment to COUNTY except as expressly set forth in this or the amended Agreement.
3. **PAYMENT:** CITY shall pay to COUNTY as full payment for all services rendered pursuant to this Agreement in the amount set forth in Exhibit B, titled Payment Provisions, attached hereto. The payment specified in Exhibit B shall be the only payment made to COUNTY for services rendered pursuant to this Agreement. The total amount of this contract and payments made under this Agreement shall not exceed **ONE MILLION FOUR HUNDRED TWELVE THOUSAND THREE HUNDRED THIRTY-NINE DOLLARS (\$1,412,339)**. This rate shall be inclusive of all COUNTY

costs, including, but not limited to travel, transportation, lodging, meals, supplies, and incidental expenses except as otherwise might be specifically set forth in this Agreement. COUNTY shall charge for travel according to the Federal General Services Administration (GSA) guidelines. If CITY ends the contract prior to the end date listed above, then CITY shall be responsible for additional costs as identified in Section 7, titled Termination, below.

4. **INVOICES:**

- 4.1. COUNTY will provide invoices to CITY on a quarterly basis. CITY will review, approve, and pay all valid invoices within 30 days of receipt.
- 4.2. COUNTY shall notify CITY no later than May 15th of each year of the quarterly charges to be assessed effective July 1st in accordance with Section 3 and Exhibit B and CITY shall remit payment to COUNTY on a quarterly basis based on this notification.
- 4.3. Invoices for payment will be submitted to the following address, will be on COUNTY letterhead and will include the contract number, the remittance address, a unique invoice number, a detailed list of expenses with dollar amounts and backup documentation to support each expense should be attached to the invoice:

City of Lincoln  
Attn: Accounts Payable  
660 6<sup>th</sup> Street  
Lincoln, CA 95648

5. **EXHIBITS:** Exhibits expressly listed on the signature page of this Agreement are hereby incorporated herein by this reference and collectively, along with this base document, form the Agreement. In the event of any conflict or inconsistency between provisions contained in the base agreement or exhibits such conflict or inconsistency shall be resolved by giving precedence according to the following priorities: Exhibit A, Exhibit B, base agreement, then followed by any remaining exhibits. Responsibilities and obligations mandated by federal or state regulations or otherwise at law shall be liberally construed to meet legal requirements.
6. **CONTRACT TERM:** This Agreement shall remain in full force and effect from July 1, 2026 through June 30, 2029. Contract provisions that contain report deadlines or record obligations which occur after contract termination survive as enforceable continuing obligations.
7. **TERMINATION:** Either party shall have the right to terminate this Agreement without cause; any such termination will be effective thirty (30) calendar days after written notice. CITY shall pay for services on a prorated basis to the date of cancellation, and COUNTY shall refund any payments received in excess of this prorated amount. Prorated amounts shall be based on the quarterly payment applicable at the time of termination.
8. **RECORDS:** COUNTY shall maintain, at all times, complete detailed records with regard to work performed under this Agreement in a form acceptable to CITY, and CITY shall have the right to inspect and copy such records at any reasonable time.
9. **INDEPENDENT CONTRACTOR:** In the performance of this Agreement, COUNTY, its agents and employees are, at all times, acting and performing as independent CITYs, and this Agreement creates no relationship of employer and employee as between CITY and COUNTY. COUNTY agrees neither it nor its agents and employees have any rights, entitlement or claim against CITY for any type of employment benefits or workers' compensation or other programs afforded to CITY employees. COUNTY will be responsible for all applicable State and Federal income, payroll and taxes and agrees to provide any workers' compensation coverage as required by California State laws.
10. **INSURANCE and INDEMNIFICATION REQUIREMENTS:** See **Exhibit C** for insurance requirements for this Agreement. The COUNTY'S insurance requirements are a material provision to this Agreement.

11. **NOTICES:** All notices required or authorized by this Agreement shall be in writing and shall be deemed to have been served if delivered personally or deposited in the United States Mail, postage prepaid and properly addressed as follows.

If to COUNTY: Robert L. Oldham, Director  
Placer County Dept. of Health and Human Services  
11434 B Avenue, Suite 100  
Auburn, CA 95603

If to CITY: Matt Alves, Chief of Police  
City of Lincoln  
770 7<sup>th</sup> Street  
Lincoln, CA 95648

Changes in contact person or address information shall be made by notice, in writing, to the other party.

12. **ASSIGNMENT:** CITY shall not assign or sub-contract, in whole or part, any of its rights, duties, services or obligations arising under this Agreement without written consent of COUNTY. The terms of this Agreement shall also apply to any subcontractor(s) of CITY.
13. **NON-EXCLUSIVITY:** Nothing herein is intended nor shall be construed as creating any exclusive arrangement with COUNTY. This Agreement shall not restrict CITY from acquiring similar, equal or like goods and/or services from other entities or sources. COUNTY shall only provide those services as requested by CITY and CITY may cancel any service request.
14. **TIME OF PERFORMANCE:** CITY agrees to complete all work and services in a timely fashion.
15. **ENTIRETY OF AGREEMENT:** This Agreement contains the entire agreement of COUNTY and CITY with respect to the subject matter hereof, and no other agreement, statement, or promise made by any party, or to any employee, officer, or agent of any party which is not contained in this Agreement shall be binding or valid.
16. **GOVERNING LAW AND VENUE:** The parties enter into this Agreement in the County of Placer, California and agree to comply with all applicable laws and regulations therein. The laws of the State of California shall govern its interpretation and effect. For litigation purposes, the parties agree that the proper venue for any dispute related to the Agreement shall be the Placer County Superior Court or the United States District Court, Eastern District of California.
17. **SEVERABILITY:** If any of the provisions contained in this Agreement are for any reason held invalid or unenforceable, such holding shall not affect the remaining provisions or the validity and enforceability of the Agreement as a whole.
18. **CITY NOT AGENT:** Except as COUNTY may specify in writing CITY shall have no authority, express or implied, to act on behalf of COUNTY in any capacity whatsoever as an agent. CITY shall have no authority, express or implied pursuant to this Agreement to bind COUNTY to any obligation whatsoever.
19. **SIGNATURES:** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together will constitute one and the same instrument. The Parties agree that an electronic copy of a signed contract, or an electronically signed contract, shall have the same force and legal effect as a contract executed with an original ink signature. The term "electronic copy of a signed contract" refers to a transmission by facsimile, electronic mail, or other electronic means of a copy of an original signed contract in a portable document format. The term "electronically signed contract" means a contract that is executed by applying an electronic signature using technology approved by the Parties.

***//Signatures on following page***

**IN WITNESS WHEREOF**, the parties hereto have caused their duly authorized representatives to execute this Agreement as of the day first above stated:

COUNTY OF PLACER ("COUNTY")

\_\_\_\_\_  
Robert L. Oldham, Director,  
Department of Health & Human Services

Date: \_\_\_\_\_

CITY OF LINCOLN ("CITY")

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name, Title

Date: \_\_\_\_\_

Approved as to Form  
Office of Placer County Counsel

\_\_\_\_\_

Date: \_\_\_\_\_

Approved as to Form  
Office of City Attorney

\_\_\_\_\_

Date: \_\_\_\_\_

EXHIBITS:

- Exhibit A – Scope of Services
- Exhibit B – Payment Provisions
- Exhibit C – Insurance and Indemnification Requirements

**SCOPE OF SERVICES****1. DESCRIPTION OF SERVICES:**

- 1.1. Uninjured animals seized or picked up by COUNTY within CITY'S jurisdiction shall be taken to the COUNTY Animal Services Center operated and maintained by COUNTY at 11232 B Avenue, Auburn, CA 95603. COUNTY Animal Services Center shall also accept animals presented by finders from within the jurisdiction of the CITY as mandated. COUNTY also agrees to accept other stray animals provided there is space at the Animal Services Center, and subject to its discretion. Feral cats and animals are accepted at COUNTY's discretion.
- 1.2. CITY stray and seized animals with treatable injuries or illness will receive necessary and prompt proper veterinary medical treatment as mandated by California Civil Code Section 1834.
- 1.3. COUNTY will keep, maintain, and care for stray and seized animals at the COUNTY Animal Services Center until redeemed by owner or person entitled to custody, adopted, or euthanized as governed by California Food and Agriculture Code Sections 17005, 17006, 31108, 31752, 31752.5, 31753, and 31754. Animals impounded with a license tag, identification tag or a microchip shall become available for adoption or euthanasia after a period of ten (10) working days. Animals impounded without a license tag, identification tag or a microchip shall become available for adoption or euthanasia after the required impound period as mandated by California Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, and 31754.  
  
Adoption and euthanasia procedures shall be performed in accordance with California Food and Agriculture Code Sections 17005, 17006, 30503, 31107, 31108, 31108.5, 31751.3, 31752, 31752.5, 31753, 31754 and 32003; California Penal Code Sections 597, 597.1 and 599d; California Code of Regulations Title 16, Section 2039 and Title 17, Section 2606; California Civil Code Section 1834.4 and California Business and Professions Code Section 4827.
- 1.4. COUNTY may accept owner surrendered animals on a space available basis. Owners must contact COUNTY to determine if surrender to the Animal Services Center is appropriate and follow COUNTY procedures to make an appointment for surrender.
- 1.5. COUNTY agrees to provide quarantine facilities to CITY and to provide quarantine kennels or kennels for extraordinary circumstances to CITY as a part of this Agreement.
- 1.6. COUNTY agrees to provide CITY with accurate quarterly impound reports regarding the disposition of CITY animals.
- 1.7. COUNTY shall dispose of all dead animals delivered to the Animal Services Center from CITY subject to Chapter 6.08.080 of the Placer County Code, and any other applicable laws or regulations.
- 1.8. Animals/specimens delivered to COUNTY for rabies testing will be prepared, properly stored, and transported to the Sacramento County Public Health Laboratory for analysis. COUNTY will receive results and notify the CITY of the outcome and any Public Health recommendations as appropriate upon receipt of the results.
- 1.9. COUNTY shall perform animal field services within the incorporated jurisdiction of CITY. The cost of such services shall be included in the quarterly rate calculated as described in Exhibit B. Animal field services shall include, but are not limited to, responding to citizen complaints relating to domestic animals and livestock; law enforcement relating to dog licensing requirements and

humane investigations; impounding strays; animal rescues; dead animal pickup and disposal; rabies control; and assisting other law enforcement and other governmental agencies as required. Animal field services are provided on a 24-hour per day basis. Calls are dispatched by COUNTY Dispatcher between 8:00 a.m. to 5:00 p.m., Monday through Friday. Placer County Sheriff's Office dispatches after-hours calls between 5:00 p.m. to 8:00 a.m. daily, on weekends, and holidays. After-hours emergency calls are referred by the Placer County Sheriff's Office to Placer County Animal Control Officers for immediate response. All other calls are responded to based on priority.

- 1.10. COUNTY shall perform all functions in accordance with applicable California Penal Code, Health and Safety Code, Food and Agriculture Code, Code of Regulations, Business and Professions Code and Placer County Code requirements, as periodically updated and amended, and in accordance with published California State policy statements regarding standards for animal control and care services. CITY herein designates the COUNTY, and the COUNTY herein agrees to serve as the enforcing agency on behalf of the CITY for purposes set forth in this contract. When COUNTY is providing animal field services to CITY, CITY codes that are in conformance with COUNTY Codes will be enforced by COUNTY in accordance with Chapter 6 of the Placer County Code. CITY codes not in conformity with COUNTY codes shall be enforced by CITY.
- 1.11. CITY Manager, or authorized designee may request COUNTY to provide additional animal control emergency or other relief services that CITY may desire. A request for services shall not, however, guarantee provision of said services which, if rendered, shall be at the discretion of the COUNTY Director of Animal Services. COUNTY will contact CITY to confirm whether the requested services will be provided. The costs relating to these services are not included in this contract and shall be additional to the quarterly rate calculated as described in Exhibit B, Payment Provisions. If additional animal control emergency services are requested, a separate agreement with mutually agreed upon terms will be negotiated and executed by COUNTY and CITY.
- 1.12. COUNTY shall furnish and supply all necessary labor, supervision, equipment, dispatching services, facilities, and supplies necessary to maintain the level of services to be rendered hereunder.
- 1.13. COUNTY shall collect fees from the public, and shall retain all such fees, in addition to payments made by CITY pursuant to this Agreement.

**PAYMENT PROVISIONS**

Per Government Code Section 51350, a county that provides services to a city or town pursuant to contract, shall charge the city or town all those costs that are incurred in providing the services so contracted or authorized.

The total amount of this contract shall not exceed **ONE MILLION FOUR HUNDRED TWELVE THOUSAND THREE HUNDRED THIRTY-NINE DOLLARS (\$1,412,339)**. This amount is meant to be a maximum and allows for flexibility to include the annual CPI subject to an annual adjustment based on the California Department of Industrial Relations Consumer Price Index – California, for all Urban Consumers Increase up to a maximum of 10%. Changes to this maximum contract amount due to an increase in pro-rata share shall be memorialized in a subsequent amendment.

1. **Charges for Animal Services**

The charges for all shelter and animal field services set forth in Exhibit A, Scope of Services shall be based on the CITY'S pro-rata share of Animal Services Fiscal Year 2026 budgeted operating cost. For Fiscal Year 2026-2027, charges are set at **\$106,672.11 per calendar quarter**. Charges for Fiscal Year 2028 and 2029 shall be subject to an annual adjustment based on the California Department of Industrial Relations Consumer Price Index – California, for all Urban Consumers up to a maximum of 10%. The adjustment shall be calculated using the most recent twelve-month period data available as of April 30 for each year. The FY 2028 and 2029 charges will be **\$106,672.11 per calendar quarter as above plus the above-mentioned CPI amount**.

**PLACER COUNTY INSURANCE AND INDEMNITY REQUIREMENTS**

CITY shall file with COUNTY concurrently herewith a Certificate of Insurance, in companies acceptable to COUNTY, with a Best's Rating of no less than A-:VII evidencing all coverages, limits, and endorsements listed below:

1. **HOLD HARMLESS AND INDEMNIFICATION AGREEMENT**

COUNTY agrees to indemnify and hold harmless CITY and CITY'S employees or agents from and against any damages including costs and attorney's fees arising out of negligent or intentional acts or omissions of COUNTY, its employees or agents.

CITY agrees to indemnify and hold harmless COUNTY, its employees, agents and elective and appointive boards from and against any damages including costs and attorney's fees arising out of negligent or intentional acts or omissions of CITY, its employees or agents.

This indemnification shall extend to claims, losses, damages, injury, and liability for injuries occurring after completion of COUNTY'S services, as well as during the progress of rendering such services. Acceptance of insurance required by this Agreement does not relieve COUNTY from liability under this indemnification clause. This indemnification clause shall apply to all damages or claims for damages suffered by COUNTY'S operations regardless if any insurance is applicable or not.

2. **INSURANCE:**

It is agreed that CITY and COUNTY shall each maintain at all times during the performance of this Agreement insurance coverage or self-insurance in the amounts of not less than two million dollars (\$2,000,000) to cover all of its operations, specifically, but not limited to, not less than two million dollars (\$2,000,000) general liability, one million dollars (\$1,000,000) automobile liability, and one million dollars (\$1,000,000) workers' compensation.

DRAFT

## **RESOLUTION 2026-XXX**

PLACER COUNTY DEPARTMENT OF HEALTH AND HUMAN SERVICES (ANIMAL SERVICES DIVISION) FOR ANIMAL CONTROL AND CARE SERVICES WITHIN THE CITY OF LINCOLN FOR AN AMOUNT NOT TO EXCEED \$1,412,339 IN FUND 1000 AND AUGMENT THE FISCAL YEAR 2026-2027 BUDGET BY \$170,779 AND DIRECTS THE CITY MANAGER AND POLICE CHIEF TO RESEARCH AND REPORT BACK TO COUNCIL WITH AMENDED OR ALTERNATE SERVICE DELIVERY OPTIONS FOR ANIMAL CONTROL SERVICES BY NOVEMBER OF 2026.

**WHEREAS**, the service includes Placer County Animal Control staff patrolling the City, responding to calls for service, citizen complaints, and in some cases leading enforcement efforts for violations of the law as it relates to animal ownership and care in Lincoln. Additionally, the service includes use of the regional animal shelter for stray or loose animals; and

**WHEREAS**, the overall service provided by Placer County is suitable and professional on a consistent basis; and

**WHEREAS**, the County advised that costs for providing the service have increased due to a variety of factors including community growth, increased fixed costs, and other factors; and

**WHEREAS**, staff have previously explored alternate options for contracted service delivery with no suitable alternatives at this time; and

### **NOW THEREFORE BE IT RESOLVED:**

Section 1. The approval of a 3-year agreement between the City of Lincoln and Placer County Department of Health and Human Services (Animal Services Division) for Animal Control and Care Services within the City of Lincoln for an amount not to exceed \$1,412,339 in Fund 1000.

Section 2. Authorize a budget augmentation of \$170,779 from the unencumbered fund balance of Fund 1000.

Section 3. Direct the City Manager and Police Chief to research and report back to Council with amended or alternate service delivery options for animal control services by November of 2026.

**PASSED AND ADOPTED** this 23rd day of June, 2026:

AYES: Councilmembers:  
NOES: Councilmembers:

ABSENT: Councilmembers:  
ABSTAIN: Councilmembers:

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Richard Pearl, Mayor

ATTEST:

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Hope Ithurnburn, City Clerk



## STAFF REPORT

Item Number 15.A

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**SUBJECT:** Wall of Recognition Concept Discussion (Hope Ithurburn)

**SUBMITTED BY:** City Clerk

**DEPARTMENT:** City Clerk's Office

**DATE:** June 23, 2026

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**STAFF RECOMMENDATION:**

Provide direction to staff after discussion of program concept.

**BACKGROUND/INTRODUCTION:**

At Council's direction, staff has researched the concept of instituting a community recognition award program and is prepared to present options and best practices.



## STAFF REPORT

Item Number 15.B

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**SUBJECT:**

Adopt the following Resolutions (1) Resolution Declaring an Election on November 3, 2026; Requesting the Placer County Board of Supervisors to Consolidate the Election; and Requesting Election Services by the Placer County Clerk and (2) Resolution Authorizing the Submission of a Ballot Measure to Voters to Approve a Local One Cent (.01) Sales Tax for General City Revenue Purposes. (Sean Scully/Hope Ithurnburn)

**SUBMITTED BY:**

Hope Ithurnburn

**DEPARTMENT:**

City Manager's Office

**DATE:**

June 23, 2026

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**STAFF RECOMMENDATION:**

Staff recommends the City Council adopt the following resolutions:

1. Adopt a Resolution declaring an election to be held on November 3, 2026; requesting the Placer County Board of Supervisors to consolidate the election with any other election conducted on said date; and requesting election services by the Placer County Clerk; and
2. Adopt a resolution authorizing the submission of a ballot measure to the City of Lincoln qualified voters to approve a local One Cent (1¢) sales tax for general City revenue purposes.

**BACKGROUND/INTRODUCTION:**

The Elections Code requires the governing body of the local agency to issue a resolution calling the election and, if desired, request the County Board of Supervisors to consolidate the General Municipal Election with the Statewide General Election being held on the same date and conducted by the County Registrar of Voters.

In the City of Lincoln ("City"), members of the City Council are elected during alternating even years. The following seats are scheduled to expire in December 2026: Councilmember – District 1 and Councilmember – District 2. The next General Municipal Election is scheduled to be held on November 3, 2026, of which such positions will be voted upon.

In addition to voting on the City Council vacancies, a proposed Measure has been drafted for

the November 3, 2026, election that would establish a One cent (1%) local transactions and use tax, generating an estimated \$6 million annually in locally controlled revenue. The Measure is proposed as a general tax, so the funds could legally be used for any governmental purpose. However, throughout the community outreach process, the City has consistently communicated its commitment to utilizing these funds primarily to improve and sustain public safety services.

The City conducted multiple community surveys to ascertain priorities for the potential revenue from the Measure. Respondents consistently ranked public safety needs as the highest and best use of the additional funding, including preventing reductions to existing public safety services. Community members have also expressed strong support for expanding emergency response capabilities, particularly through the addition of Advanced Life Support (ALS) services within the Fire Department, which would require additional personnel, training, and equipment. Increased police staffing has also been identified as a major community priority.

In addition to public safety, residents have expressed significant interest in maintaining safe spaces for children and families, including potential support for parks, recreation, and library services. Infrastructure maintenance, including street and pothole repair, has also been discussed as an important community need.

Over the past year, the City Manager has conducted numerous educational presentations and informational meetings with community groups, stakeholders, and residents regarding the City's current financial condition and service needs. These discussions have included relaying that the City's General Fund has been operating with a structural deficit for several years, along with the community's desire for enhanced public safety services. The City has also distributed informational mailers regarding the City's financial challenges and service needs. Additionally, the Police Chief and Fire Chief have informally met with community members and stakeholder groups to discuss current service levels, operational challenges, and community priorities related to police and fire protection services.

Another recurring theme throughout the outreach process has been the community's desire for transparency and accountability regarding any revenue generated by the Measure, including public disclosure of expenditures and independent financial oversight.

### **FINDINGS/ANALYSIS:**

The City will hold a General Municipal Election on November 3, 2026. Adoption of the first attached resolution will call for the election to be held in the City and request the services of the Placer County Clerk and the Board of Supervisors to conduct the election. Said election scheduled for November 3, 2026, shall be to vote to fill vacancies for the following two City Council members:

|                 |                          |                   |
|-----------------|--------------------------|-------------------|
| Holly Andreatta | District 1 Councilmember | Four Year/Expired |
| Ben Brown       | District 2 Councilmember | Four Year/Expired |

The City Clerk, serving as the Elections Officer for the City of Lincoln, will distribute candidate packets for Lincoln residents interested in running for City Council beginning in mid-July. A candidate for City Council must be a resident and a registered voter in the City of Lincoln and reside in one of the two districts up for election (Districts 1 and 2).

If the second attached resolution is adopted, a vote on the Measure will also occur during the election scheduled for November 3, 2026. The Measure is being proposed to provide funding to be used only for local City services. The Measure proposes a general tax and requires a majority (50% plus 1) of votes cast by City's qualified voters to approve the Measure. The Measure is not a tax on homes or property, and a large portion of locally controlled revenue generated by the measure will be paid by visitors to the City who will pay their fair share to use City services. Further, the Measure requires strict accountability provisions, including citizens' oversight, public disclosure of all spending, and annual independent financial audits.

The proposed resolution contains the information regarding the actions necessary to place the Measure on the ballot at the Election, including setting out the ballot question. The question that voters will be asked at the election on November 3, 2026, is:

*Shall the measure to prevent cuts to public safety services (911 emergency/medical response, police/fire protection, qualified police/firefighters); add life-saving equipment for medical emergencies; keep public area/streets/parks safe and clean; and other general government uses, by establishing a one-cent sales tax, providing \$6,000,000 annually, with all funds spent locally until ended by voters, with a citizen oversight committee, and annual audit/public spending disclosure, be adopted?*

Pursuant to Elections Code sections 9282 and 9285, when a measure is placed on the ballot by the City Council, the City Council or a member or members of the legislative body authorized by the City Council, or an individual voter who is eligible to vote on the measure, or a bona fide association of citizens, or a combination of voters and associations, may file a written argument for the measure and a rebuttal to any arguments against the measure. An argument shall not exceed 300 words in length. A rebuttal argument cannot exceed 250 words in length.

The proposed resolution directs the City Attorney to prepare an impartial analysis of the Measure showing the effect of the Measure on the existing laws and the operation of the Measure pursuant to Elections Code section 9280.

#### **FISCAL IMPACT:**

The cost estimate for the 2026 election is estimated at \$78,000 and is included in the proposed FY 2025/27 Biennium Budget, under account 60002030-50400 (Internal Services Fund - Professional Services). The City will pay actual costs based on the number of registered voters at the time, once the final invoice is received from Placer County.

If the qualified voters of the City approve the Measure, it would provide an estimated \$6,000,000 annually in revenue

#### **ATTACHMENTS:**

[2026.06.15\\_Consolidating\\_Election\\_Resolution.rfc\\_\\_1\\_\\_2\\_.docx](#)

[2026.06.18\\_Sales\\_Tax\\_Resolution\\_.docx](#)

[2026.06.18 Exhibit\\_A\\_Sales\\_Tax\\_Ordinance.doc](#)



## RESOLUTION 2026 -XXX

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN DECLARING AN  
ELECTION BE HELD IN ITS JURISDICTION;  
REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE THIS ELECTION  
WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE;  
AND  
REQUESTING ELECTION SERVICES BY THE COUNTY CLERK.

**WHEREAS**, this City Council orders an election to be held in its jurisdiction on November 3, 2026; at which election the issue(s) to be presented to the voters shall be:

### NOMINATION OF CANDIDATES FOR THE GOVERNING BODY

1. Said election shall be to fill a vacancy for the following municipal officer(s) who resigned and/or whose term(s) expired:

| Incumbent's Name | Office (if applicable)    | Regular/Short Term |
|------------------|---------------------------|--------------------|
| Holly Andreatta  | Councilmember, District 1 | Regular            |
| Ben Brown        | Councilmember, District 2 | Regular            |

2. Said Officeholders for this City are elected in the following manner:

     At Large.

There are no divisions in the City; all voters within the City vote for all candidates.

  X   By Division.

The City is split into divisions; only those voters residing in the division may vote for candidates who run in the division.

     Qualified by Division-Elected at Large.

City officeholders must qualify to run by living in a specific division, but all voters within the City may vote on all candidates.

3. If by the close of candidate filing, the number of qualified candidates does not exceed the number of seats to be filled in a particular office, the City Council shall, in accordance with Elections Code Section 10229(a):

  X   Appoint to the office the person(s) who has been nominated and/or appoint to the office any eligible elector if no one has been nominated.

     Hold the election, if either no one, or only one person has been nominated.

4. Notwithstanding the section above, item 3 shall not apply if (a) the number of nominees for another city office exceeds the number of seats to be filled, or (b) a city measure has qualified and is to be submitted to the voters at the municipal election. If either (a) or (b) occurs, all city offices will be put before the voters of the city, regardless of the number of nominees, in accordance with Elections Code Section 10229(b).
5. Said City has determined the following election particulars:
- The length of the Candidate Statement shall not exceed **200** words.
  - The cost of the Candidate Statement shall be paid by the **Candidate.**
  - In the case of a tie vote, the election shall be determined by **LOT.**
  - The County Clerk is **requested** to provide election services. If the City requests the Placer County Elections Office to provide election services, all applicable costs will be paid for by the City.

**MEASURE(S) TO BE SUBMITTED TO THE VOTERS (IF APPLICABLE)**

6. Said City **does** request that the following measure(s) be decided at this election.

See attached wording marked Exhibit A.

7. The City hereby certifies that (please check one):

- ☐ There have been changes to the City boundary lines since our last election as shown on the attached map and/or legal description. (See Attachment A – Resolution 2023-116; Ordinance 1062B and Ordinance 1044B - approved redistricting map)
- ☒ There have been no City boundary changes since our last election, but the City understands that the Placer County Public Works Mapping Division will verify our City boundary lines prior to the election.

**NOW THEREFORE BE IT RESOLVED** that the Board of Supervisors of the County of Placer is hereby requested to:

1. Consolidate the election with any other applicable election conducted on the same day;
2. Authorize and direct the County Clerk, at City expense, to provide all necessary election services.

This Resolution shall be considered a Notice of Election and Specification of Election Order if applicable.

**PASSED AND ADOPTED** by the City Council on June 23, 2026, by the following vote:

|          |                 |
|----------|-----------------|
| AYES:    | Councilmembers: |
| NOES:    | Councilmembers: |
| ABSENT:  | Councilmembers: |
| ABSTAIN: | Councilmembers: |

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Richard Pearl, Mayor

ATTEST:

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Hope Ithurburn, City Clerk

## Exhibit A

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>Lincoln Public Safety/Taxpayer Protection Measure.</b> Shall the measure to prevent cuts to public safety services (911 emergency/medical response, police/fire protection, qualified police/firefighters); maintain safe children's play areas, street/pothole repair; retain/attract local businesses; and other general government uses, by establishing a one-cent sales tax, providing \$6,000,000 annually for locally controlled funding that cannot be taken by the state until ended by voters, with a public oversight committee, and annual audits/public spending disclosure, be adopted? | Yes |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | No  |

## RESOLUTION 2026-XXX

### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINCOLN SUBMITTING A BALLOT MEASURE TO THE CITY OF LINCOLN QUALIFIED VOTERS TO APPROVE A LOCAL ONE CENT (1¢) SALES TAX FOR GENERAL CITY REVENUE PURPOSES

**WHEREAS**, the City of Lincoln (the “City”) is a safe, desirable place to live, do business, and raise a family; and

**WHEREAS**, recently commissioned independent research in the City shows residents prioritize locally controlled funding that cannot be taken by the state; and

**WHEREAS**, many in the community believe that additional local funding is needed to address community priorities and quality of life services; and

**WHEREAS**, the community’s top priorities include maintaining 911 emergency response times; preventing cuts to fire protection and police response services; retaining/attracting qualified firefighters and police officers; and keeping public areas and parks healthy, safe and clean; and

**WHEREAS**, the City is committed to keeping the community safe and healthy; and

**WHEREAS**, the City currently has a limited number of officers usually on patrol at any one time; and

**WHEREAS**, the City wishes to prevent cuts to police and fire services response times; and

**WHEREAS**, pursuant to Elections Code section 9222, the City Council is submitting to City voters a ballot measure and proposed ordinance to establish a One cent (1¢) sales tax for general City revenue purposes (the “Measure”); and

**WHEREAS**, by helping retain and attract qualified firefighters, approval of this Measure, along with other strategies, will aid in the City’s commitment to keep 911 response times short and maintain residential and wildfire protection services; and

**WHEREAS**, approval of this Measure, along with other strategies, will help add advanced life-saving equipment and trained paramedics to the Fire Department to deploy medical emergencies; and

**WHEREAS**, the City’s General Fund has been operating with a structural deficit for several years; and

**WHEREAS**, by law, all funds from this Measure must stay in the City, and no funds can be taken by the State; and

**WHEREAS,** safe, clean neighborhoods, parks, and public spaces are vital to maintaining and enhancing the City's quality of life and community; and

**WHEREAS,** the proposed Measure requires mandatory financial audits, an independent Citizen's Oversight Committee, and public disclosure of spending to help ensure that all funds are responsibly and locally spent; and

**WHEREAS,** this Measure is not a tax on homes or property, and a portion of locally controlled revenue generated by the Measure will be paid by visitors to Lincoln who will pay their fair share to use City services; and

**WHEREAS,** a statewide general election will be held on November 3, 2026; and

**WHEREAS,** the City Council desires to place the Measure on the November 3, 2026, ballot.

**NOW THEREFORE BE IT RESOLVED:**

**Section 1.** Pursuant to Revenue and Taxation Code section 7285.9 and Government Code section 53724, the City Council by this Resolution approves by a two-thirds (2/3) vote the Measure. The Measure is a general tax as defined in Article XIII C of the State of California Constitution and Government Code section 53721 and shall not take effect until approved by a vote of at least a majority of voters voting on the question at the November 3, 2026, election.

**Section 2.** Pursuant to Elections Code section 9222, the City Council hereby submits the following question to the voters at the election on November 3, 2026:

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>Lincoln Public Safety/Taxpayer Protection Measure.</b> Shall the measure to prevent cuts to public safety services (911 emergency/medical response, police/fire protection, qualified police/firefighters); add life-saving equipment for medical emergencies; keep public areas/streets/parks safe and clean; and other general government uses, by establishing a one-cent sales tax, providing \$6,000,000 annually with all funds spent locally, until ended by voters, with a citizen oversight committee, and annual audits/public spending disclosure, be adopted? | Yes |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | No  |

**Section 3.** The text of the ordinance submitted to the voters is attached as Exhibit A.

**Section 4.** The City Council hereby directs the City Elections Official, or designee, to file a certified copy of this Resolution with the Board of Supervisors of the County of Placer and the Placer County Elections Office on or before July 1, 2026.

**Section 5.** Pursuant to Elections Code section 9280, the City Council hereby directs the City Elections Official, or designee, to transmit a copy of the Measure to the City Attorney. The City Council hereby directs the City Attorney to prepare an impartial analysis of the Measure pursuant to Elections Code section 9280 (the “Impartial Analysis”). The City Attorney shall file the Impartial Analysis with the Placer County Elections Office on or before August 7, 2026.

**Section 6.** Pursuant to Elections Code sections 9282 and 9285, the City Council or a member or members of the legislative body authorized by the City Council, or an individual voter who is eligible to vote on the measure, or a bona fide association of citizens, or a combination of voters and associations, may file a written argument for the measure and a rebuttal to any arguments against the measure. An argument shall not exceed 300 words in length, and a rebuttal argument cannot exceed 250 words in length. Arguments for and against the Measure, and any rebuttals, may be filed in accordance with applicable provisions of the law.

**Section 7.** The City Elections Officials and other City officers and employees are authorized and directed to take all other actions that are necessary to have the Measure properly submitted to the City voters at the Election, to be conducted on Tuesday, November 3, 2026. The City Clerk shall be the City Elections Official.

**PASSED AND ADOPTED** by a two-thirds vote by the City Council of the City of Lincoln at a regular meeting held on this 23<sup>rd</sup> day of June, 2026 by the following vote:

AYES: Councilmembers:  
NOES: Councilmembers:  
ABSENT: Councilmembers:  
ABSTAIN: Councilmembers:

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Richard Pearl, Mayor

ATTEST:

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Hope Ithurnburn, City Clerk

## ORDINANCE XXXXB

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LINCOLN ADDING CHAPTER 3.40, TRANSACTIONS AND USE TAX, TO TITLE 3, REVENUE AND FINANCE, OF THE LINCOLN MUNICIPAL CODE TO IMPOSE AN ONGOING ONE CENT (1¢) TRANSACTIONS AND USE TAX FOR GENERAL REVENUE PURPOSES

**WHEREAS**, the City of Lincoln (the “City”) is a safe, desirable place to live, do business, and raise a family; and

**WHEREAS**, recently commissioned independent research in the City shows residents prioritize locally controlled funding that cannot be taken by the state; and

**WHEREAS**, many in the community believe that additional local funding is needed to address community priorities and quality of life services; and

**WHEREAS**, the community’s top priorities include maintaining 911 emergency response times; preventing cuts to fire protection and police response services; retaining/attracting qualified firefighters and police officers; and keeping public areas and parks healthy, safe and clean; and

**WHEREAS**, the City is committed to keeping the community safe and healthy; and

**WHEREAS**, pursuant to Elections Code section 9222, the City Council submitted to City voters a ballot measure and proposed ordinance to establish a One cent (1¢) sales tax for general City purposes; and

**WHEREAS**, this measure is not a tax on homes or property, and a large portion of locally controlled revenue generated by the measure will be paid by visitors to Lincoln who will pay their fair share to use City services; and

**WHEREAS**, this measure requires mandatory financial audits, an independent Citizen’s Oversight Committee, and public disclosure of spending to help ensure that all funds are responsibly and locally spent; and **WHEREAS**, pursuant to Revenue and Taxation Code section 7285.9 and Government Code section 53724, the City Council previously approved by two-thirds vote this general tax ordinance and submitted this general tax ordinance to the electorate of the City for a vote at the November 3, 2026, general election in accordance with Government Code section 53723 and Article XIII C, section 2 of the California Constitution.

**NOW THEREFORE, THE PEOPLE OF THE CITY OF LINCOLN** do ordain as follows:

**Section 1. AMENDMENT.** Subject to the approval of a majority of the voters of the City of Lincoln at the scheduled election so designated by the City Council in a resolution placing this ordinance on the ballot for such election, Chapter 3.40, Transactions and Use Tax, shall be added to Title 3, Revenue and Finance, of the Lincoln Municipal Code to read as follows:

### Chapter 3.40

## TRANSACTIONS AND USE TAX

### Section

|          |                                                                  |
|----------|------------------------------------------------------------------|
| 3.40.010 | Title.                                                           |
| 3.40.020 | Operative Date.                                                  |
| 3.40.030 | Purpose.                                                         |
| 3.40.040 | Contract with State.                                             |
| 3.40.050 | Transaction Tax Rate.                                            |
| 3.40.060 | Place of Sale.                                                   |
| 3.40.070 | Use Tax Rate.                                                    |
| 3.40.080 | Adoption of Provisions of State Law.                             |
| 3.40.090 | Limitation on Adoption of State Law and Collection of Use Taxes. |
| 3.40.100 | Permit Not Required.                                             |
| 3.40.110 | Exemptions and Exclusions.                                       |
| 3.40.120 | Amendments.                                                      |
| 3.40.130 | Enjoining Collection Forbidden.                                  |
| 3.40.140 | Citizen Oversight Committee.                                     |
| 3.40.150 | Annual Audit and Review.                                         |
| 3.40.160 | Severability.                                                    |

#### **3.40.010 Title.**

This chapter shall be known as the Transactions and Use Tax. The City of Lincoln hereinafter shall be called "City." This chapter shall be applicable in the incorporated territory of the City.

#### **3.40.020 Operative Date.**

"Operative date" means the first day of the first calendar quarter commencing more than 110 days after the election on this Ordinance.

#### **3.40.030 Purpose.**

This chapter is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with section 7251) of Division 2 of the Revenue and Taxation Code and section 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this chapter which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as

those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this chapter.

E. To adopt a retail transactions and use tax to remain in effect until the voters amend or repeal it.

#### **3.40.040 Contract with State.**

Prior to the operative date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this chapter; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

#### **3.40.050 Transaction Tax Rate.**

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of One percent (1%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this chapter. Such tax shall be in addition to any other transactions tax imposed by the Lincoln Municipal Code or applicable State law.

#### **3.40.060 Place of Sale.**

For the purposes of this chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the State Sales and Use Tax, regardless of

the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

#### **3.40.070 Use Tax Rate.**

An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this chapter for storage, use or other consumption in said territory at the rate of One percent (1%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made. Such tax shall be in addition to any other use tax imposed by this Code or applicable State law.

#### **3.40.080 Adoption of Provisions of State Law.**

Except as otherwise provided in this chapter and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this chapter as though fully set forth herein.

#### **3.40.090 Limitation on Adoption of State Law and Collection of Use Taxes.**

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefore. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;
2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this chapter;
3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code; or

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in section 6203 and in the definition of that phrase in section 6203.

### **3.40.100 Permit Not Required.**

If a seller's permit has been issued to a retailer under section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this chapter.

### **3.40.110 Exemptions and Exclusions.**

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax levied by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For purposes of this paragraph, delivery to a point outside the City shall be satisfied.

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to chapter 1 (commencing with section 4000) of

Division 3 of the Vehicle Code, aircraft licensed in compliance with section 21411 of the Public Utilities Code, and undocumented vessels registered under chapter 2 of Division 3.5 (commencing with section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this chapter.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this chapter.

5. For the purposes of subsections (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax levied by this chapter, the storage, use or other consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this chapter.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase

of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this chapter.

5. For the purposes of subsections (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (8), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

7. "A retailer engaged in business in the City" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this State or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this subsection, a person is related to another person if both persons are related to each other pursuant to section 267(b) of the Internal Revenue Code and the regulations thereunder.

8. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with section 21411 of the Public Utilities Code, or undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

D. Any person subject to use tax under this chapter may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for, a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

### **3.40.120 Amendments.**

- A. All amendments subsequent to the effective date of this chapter to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this chapter, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this chapter.
- B. Pursuant to Elections Code Section 9217 or any successor statute, the City Council may amend or repeal this chapter, but not increase or extend the rate of tax imposed herein, without a vote of the people.

#### **3.40.130 Enjoining Collection Forbidden.**

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this chapter, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

#### **3.40.140 Citizen Oversight Committee.**

The City Council, by resolution, shall establish a five-member Citizen Oversight Committee to annually review expenditures of tax revenues and prepare an annual accountability report for the benefit of the citizens of the City and in order to ensure accountability in the expenditure of tax revenues received pursuant to this chapter. The annual accountability performance report shall be posted on the City's website and shall include the following information:

- A. The amount of revenue collected pursuant to the transactions and use tax imposed by this chapter;
- B. The amount and general purposes of the expenditures made possible by this chapter, including, where feasible, a categorization of the nature and purpose of the expenditures.

#### **3.40.150 Annual Audit and Review.**

The revenue from the tax imposed by this chapter, as well as the expenditure thereof, shall be subject to the annual audit performed by the City's independent auditor of the City's books, records, accounts, and fiscal procedures and which is reported in the City's comprehensive annual financial report. The audit results may be combined with the audit of other City funds, so long as the proceeds from this chapter are reported separately. The City Council shall discuss the results of such audit at a meeting of the City Council that is open to the public. The report of such audit shall be posted on the City's website.

### **3.40.160 Severability.**

If any provision of this chapter or the application thereof to any person or circumstance is held invalid, the remainder of the chapter and the application of such provision to other persons or circumstances shall not be affected thereby.

**Section 2. No Mandatory Duty of Care.** This ordinance is not intended to and shall not be construed or given effect in a manner which imposes upon the City, or any officer or employee thereof, a mandatory duty of care towards persons or property within the City or outside of the City so as to provide a basis of civil liability for damages, except as otherwise imposed by law.

**Section 3. Conflicts.** All ordinances and parts of ordinances in conflict herewith are repealed insofar as such conflict may exist.

**Section 4. Compliance with the California Environmental Quality Act.** The approval of this ordinance is exempt from the California Environmental Quality Act (Public Resources Code sections 21000, et seq., "CEQA" and 14 Cal. Code of Regs. sections 15000 et seq., "CEQA Guidelines"). This ordinance imposes a general sales tax that can be used for unrestricted general revenue purposes as specified in this ordinance. It is not a commitment to any specific project that may result in a potentially significant physical impact on the environment.

**Section 5. Codification.** Subject to the voter approval, the City Clerk, in consultation with the City Attorney, is hereby authorized and directed to codify this ordinance in the Lincoln Municipal Code.

**Section 6. Effective Date.** Pursuant to California Constitution Article XIII C, section (2)(b), and Elections Code sections 9217 and 15400, this ordinance shall take effect only if approved by a majority of the eligible voters in the City, and shall be considered as adopted upon the date that the vote is declared by the legislative body, and shall go into effect 10 days after that date.

**Section 7. Severability.** If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance. City voters declare that they would have adopted this ordinance, and each and every section, subsection, sentence, clause, or phrase not declared invalid or unconstitutional, without regard to whether any portion of the ordinance would be subsequently declared invalid or unconstitutional.

**Section 8. Repeal or Amendment.** This ordinance shall not be repealed or amended, except by a measure approved by a majority of electors voting on the issue at a General Municipal Election, or at a special election called for that purpose.

**Section 9. Certification.** The City Clerk shall certify the final approval of this ordinance, publish the same as required by law, and forward a certified copy of the adopted ordinance to the California Department of Tax and Fee Administration.

This ordinance was adopted by declaration of the vote of the City Council on \_\_\_\_ day of \_\_\_\_, 2026, at a regular meeting of the City Council by the following vote:

AYES: Councilmembers:  
NOES: Councilmembers:  
ABSENT: Councilmembers:  
ABSTAIN: Councilmembers:

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Richard Pearl, Mayor

ATTEST:

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Hope Ithurburn, City Clerk