

1 of a special tax within the District to fund the Services, subject to voter approval, establishing an annual
2 appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election
3 for the District for April 8, 2025 on the propositions to levy a special tax within the District and to
4 establish an appropriations limit for the District.

5 d. Pursuant to the terms of the Resolution of Formation and the provisions of
6 the Act, said special election was held on April 8, 2025. Each of the propositions was approved by more
7 than two-thirds of the votes cast at said special election.

8 e. Pursuant to the Act, the Board of Supervisors is the *ex officio* legislative
9 body (the “Legislative Body”) of the District.

10 Section 2. PURPOSE. The purpose of this ordinance is to provide for the levy of a
11 special tax within the District.

12 Section 3. AUTHORITY. This ordinance is adopted pursuant to Sections 53328 and
13 53340 of the California Government Code, which authorizes counties to adopt ordinances to levy special
14 taxes at the rate and in accordance with the method of apportionment specified in the resolution of
15 formation of the community facilities district.

16 Section 4. LEVY OF SPECIAL TAXES.

17 a. By the passage of this Ordinance, the Board of Supervisors hereby
18 authorizes and levies special taxes within the District pursuant to Sections 53328 and 53340 of the
19 Government Code, at the rate and in accordance with the method of apportionment (the “Rate and
20 Method”) set forth in the Resolution of Formation and attached as Exhibit A hereto and made a part
21 hereof. The special taxes are hereby levied commencing in the fiscal year 2024-2025 and in each fiscal
22 year thereafter for the period necessary to satisfy the Special Tax Requirement (as defined in the Rate and
23 Method) and until action is taken by the Board of Supervisors, acting as the Legislative Body of the
24 District, to dissolve the District.

25 b. The Board of Supervisors, acting as the Legislative Body of the District, is
26 hereby authorized and directed each fiscal year to determine, or cause to be determined, the specific
27 special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property
28 within the District, in the manner and as provided in the Rate and Method.

1 c. All of the collections of the special tax shall be used as provided for in the
2 Act, the Rate and Method and the Resolution of Formation, including, but not limited to, to fund, pay for,
3 and finance authorized administration, inspection, and landscaping maintenance of a retaining wall, street
4 lighting, traffic signals, drainage, regional sports park contribution, and to pay expenses incidental thereto,
5 so long as the special taxes are needed to fund such services; to replenish the reserve fund for the District;
6 to pay the costs of administering the District, and to pay the costs of collecting and administering the
7 special tax.

8 d. The special taxes shall be collected from time to time as necessary to meet
9 the financial obligations of the District on the secured real property tax roll in the same manner as
10 ordinary *ad valorem* taxes are collected, or may be collected in such other manner as set forth in the Rate
11 and Method. The special taxes shall have the same lien priority, and shall be subject to the same penalties
12 and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes. The Board of
13 Supervisors, acting as the Legislative Body of the District, is hereby authorized and directed to take all
14 actions necessary in order to affect the proper billing and collection of the special tax, so that the special
15 tax shall be levied and collected in sufficient amounts and at the times necessary to satisfy the financial
16 obligations of the District in each fiscal year.

17 e. Notwithstanding the foregoing, the Board of Supervisors, acting as the
18 Legislative Body of the District, may collect, or cause to be collected, one or more installments of the
19 special taxes by means of direct billing by the District of the property owners within the District if, in the
20 judgment of the Legislative body, such means of collection will reduce the burden of administering the
21 District or is otherwise appropriate in the circumstances. In such event, the special taxes shall become
22 delinquent if not paid when due as set forth in any such respective billing to the property owners.

23 Section 5. EXEMPTIONS. Properties or entities of the state, federal or other local
24 governments shall be exempt from any levy of the special taxes, to the extent set forth in the Rate and
25 Method. In no event shall the special taxes be levied on any parcel within the District in excess of the
26 maximum tax specified in the Rate and Method.

27 Section 6. SEVERABILITY. If for any reason any portion of this ordinance is found
28 to be invalid, or if the special tax is found inapplicable to any particular parcel within the District, by a

1 court of competent jurisdiction, the balance of this ordinance and the application of the special tax to the
2 remaining parcels within the District shall not be affected.

3 Section 7. EFFECTIVE DATE. This ordinance relating to the levy and collection of
4 special taxes in the District shall take effect immediately upon its passage in accordance with the
5 provisions of Section 25123(c) of the Government Code. The Chair of the Board of Supervisors shall sign
6 this ordinance, and the Clerk of the Board of Supervisors shall attest to the Chair’s signature and then
7 cause a summary of the same to be published within 15 days after its passage at least once in *The Press-*
8 *Enterprise*, a newspaper of general circulation published and circulated in the area of the District.

9 **Adopted:** 996 Item 3.33 of 05/06/2025 (Eff: Immediately) (Pub: 05/15/2025)
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