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1 appropriations limit of \$4,000,000 for the District, subject to voter approval, and calling a special election
2 for the District for July 28, 2026 on the propositions to levy a Special Tax within the District and to
3 establish an appropriations limit for the District.

4 d. Pursuant to the terms of the Resolution of Formation and the provisions of
5 the Act, said special election was held on July 28, 2026. Each of the propositions was approved by more
6 than two-thirds of the votes cast at said special election.

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

9 Section 2. PURPOSE. The purpose of this ordinance is to provide for the levy of a
10 Special Tax within the District.

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

15 Section 4. LEVY OF SPECIAL TAXES.

16 a. By the passage of this Ordinance, the Board of Supervisors hereby
17 authorizes and levies Special Taxes within the District pursuant to Sections 53328 and 53340 of the
18 Government Code, at the rate and in accordance with the method of apportionment (the “Rate and
19 Method”) set forth in the Resolution of Formation and attached as Exhibit A hereto and made a part
20 hereof. The Special Taxes are hereby levied commencing in the fiscal year 2026-2027 and in each fiscal
21 year thereafter for the period necessary to satisfy the Special Tax Requirement (as defined in the Rate and
22 Method) and until action is taken by the Board of Supervisors, acting as the Legislative Body of the
23 District, to dissolve the District.

24 b. The Board of Supervisors, acting as the Legislative Body of the District, is
25 hereby authorized and directed each fiscal year to determine, or cause to be determined, the specific
26 Special Tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property
27 within the District, in the manner and as provided in the Rate and Method.
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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 maintenance of services described in Exhibit A
4 attached hereto, and to pay expenses incidental thereto, so long as the Special Taxes are needed to fund
5 such services; to replenish the reserve fund for the District; to pay the costs of administering the District,
6 and to pay the costs of collecting and administering the Special Tax.

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

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

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

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

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10 **Adopted:** 1012 Item 3.13 of 09/01/2026 (Eff: Immediately) (Pub:09/09/2026)

EXHIBIT A

SERVICES AND INCIDENTAL EXPENSES

Services

The services which may be funded with proceeds of the Special Tax of CFD No. 26-2M, as provided by Section 53313 of the Act, will include all costs attributable to the following services:

- i) Street lighting maintenance, which includes energy charges, operation, maintenance, and administration of street lighting located within the designated boundaries of the CFD; and
- ii) Traffic signal maintenance including energy charges, operation, maintenance, and administrative costs of traffic signals within the boundaries of the CFD, and
- iii) Administration, inspection, and maintenance of all stormwater facilities and BMPs to include: water quality basins, fossil filters, and all other NPDES/WQMP/BMP related devices and structures as approved and accepted by the Community Facilities District. Administration includes, but is not limited to, quality control and assurance of inspections and maintenance, general contract management, scheduling of inspections and maintenance, and general oversight of all NPDES/WQMP/BMP operations; inspection includes, but is not limited to, travel time, visual inspection process and procedures for functionality, GPS location recording, assurance of proper vegetation, functioning irrigation, and citing operational or structural deficiencies, erosion, trash, silt and sediment build-up; and maintenance includes, but is not limited to, repair or replacement of any deficiencies noted during inspection, weed control and abatement, trash removal, and healthy upkeep of required plant materials located within the designated boundaries of the CFD. Not including the drainage channel area consisting of 32,873 square feet and the riprap area with a 3:1 slope consisting of 81,496 square feet located on the east side of the development, which are not approved or

accepted facilities of the CFD and are not subject to CFD inspection, maintenance, repair, or replacement responsibilities.

Incidental Expenses

The incidental expenses proposed to be incurred include the following:

- (i) The cost associated with the creation of the Community Facilities District, determination of the amount of taxes, collection of taxes, including litigation expenses, if any, costs for processing payment of taxes, or other administrative costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District; and
- (ii) Any other expenses incidental to the performance and inspection of the authorized Services.