

Ordinance 2022-2

An Ordinance of the Board of Directors of the San Miguel Consolidated Fire Protection District Levying Special Taxes Within San Miguel Consolidated Fire Protection District Community Facilities District No. 2022-1

WHEREAS, the Board of Directors ("Board") of the San Miguel Consolidated Fire Protection District ("District") has adopted a resolution entitled "A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Declaring its Intention to Establish San Miguel Consolidated Fire Protection District Community Facilities District No. 2022-1 and to Authorize the Levy of a Special Tax Therein to Finance Certain Public Services" ("Resolution of Intention"), and has conducted proceedings ("Proceedings") to establish the "San Miguel Consolidated Fire Protection District Community Facilities District No. 2022-1" ("CFD 2022-1"), pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code ("Community Facilities District Law") to fund certain public services ("Services) as provided in the Community Facilities District Law.

WHEREAS, pursuant to notice as specified in the Community Facilities District Law, and as part of the Proceedings, the Board has held a public hearing under the Community Facilities District Law relative to the determination to proceed with the formation of CFD 2022-1 and the rate and method of apportionment of the special tax ("Special Tax") to be levied within CFD 2022-1 to finance the Services, and at such hearing all persons desiring to be heard on all matters pertaining to the formation of CFD 2022-1 and the levy of the Special Tax were heard, substantial evidence was presented and considered by this Board and a full and fair hearing was held.

WHEREAS, upon the conclusion of the hearing, this Board adopted a resolution entitled "Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Establishing San Miguel Consolidated Fire Protection District Community Facilities District No. 2022-1, County of San Diego, State of California, and Taking Other Actions Relating Thereto" ("Resolution of Formation"), pursuant to which it completed the Proceedings for the establishment of CFD 2022-1, the authorization of the levy of the Special Tax within CFD 2022-1 and the calling of an election within CFD 2022-1 on the propositions of levying the Special Tax and establishing an appropriations limit within CFD 2022-1, respectively.

WHEREAS, on September 14, 2022, a special election was held among the landowner voters within CFD 2022-1 at which such voters approved such propositions by the two-thirds vote required by the Community Facilities District Law, which has been confirmed by resolution of this Board.

NOW THEREFORE, the Board of Directors of the San Miguel Consolidated Fire Protection District does ordain as follows:

Section 1. Special Tax Authorized. By the passage of this Ordinance, the Board hereby authorizes and levies the Special Tax within CFD 2022-1, pursuant to sections 53328 and 53340 of the Community Facilities District Law, at the rate and in accordance with the Rate and Method of Apportionment of Special Tax set forth in the Resolution of Formation, which rate and method is by this reference incorporated herein. The Special Tax is hereby levied commencing in Fiscal Year 2023-24 and in each Fiscal Year thereafter to pay for the Services for CFD 2022-1, as contemplated by the Resolution of Formation and the Proceedings, and all costs of administering CFD 2022-1.

Section 2. Collection Official. Following the approval by the Board of a budget for CFD 2022-1 for each Fiscal Year after 2023-24, the Finance Officer or designee, or an employee or consultant of the District ("Collection Official"), is hereby authorized and directed each Fiscal Year to determine the specific Special Tax Rate and amount to be levied for the next ensuing Fiscal Year for each parcel of real property within CFD 2022-1, in accordance with such approved budget and in the manner and as provided in the Resolution of Formation. In the event the Board has not adopted a budget for CFD 2022-1 by July 31 of any year, the budget for that Fiscal Year shall be the same as the budget for the previous fiscal year.

Section 3. Exemptions. Properties or entities of the state, federal or local governments shall be exempt from any levy of the Special Taxes to the extent set forth in the Rate and Method of Apportionment. In no event shall the Special Taxes be levied on any parcel within CFD 2022-1 in excess of the maximum Special Tax specified in the Rate and Method of Apportionment.

Section 4. Use of Special Tax. All the collections of the Special Tax shall be used as provided in the Community Facilities District Law and in the Resolution of Formation, including, but not limited to, the payment of costs of the Services, the payment of the costs of the District in administering CFD 2022-1, and the costs of collecting and administering the Special Tax.

Section 5. Secured by a Lien. The Special Taxes authorized to be levied shall be secured by the lien imposed pursuant to Section 3114.5 and 3115.5 of the California Streets and Highways Code, which lien shall be a continuing lien and shall secure each levy of the Special Taxes. The lien of the Special Tax shall continue in force and effect until the Special Tax obligation is cancelled in accordance with law or until the Special Tax ceases to be levied by the Board.

Section 6. Collection Method. The Special Taxes of CFD 2022-1 shall be collected as necessary to meet the financial obligations of CFD 2022-1 on the secured tax roll in the same manner as ordinary *ad valorem* taxes are collected and shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes; provided, however, that the Board may provide for other appropriate methods of collection by resolution(s) of the Board. In addition, the provisions of Section 53356.1 of the Community Facilities District Law shall apply to delinquent Special Tax payments. In each Fiscal Year commencing in the Fiscal Year 2023-24, the Collection Official is hereby authorized and directed to provide all necessary information to the auditor/tax collector of the County of San Diego and to otherwise take all actions necessary in order to effect proper billing and collection of the Special Tax, so that the Special Tax shall be levied and collected in sufficient amounts and at the times necessary to satisfy the financial obligations of CFD 2022-1, and include on the secured property tax roll of the County of San Diego for Fiscal Year 2023-24 and for each Fiscal Year thereafter until no longer required to pay for the Services or until otherwise terminated by the District.

Notwithstanding the foregoing, the Collection Official may collect the Special Taxes by means of direct billing by the District to the property owners within CFD 2022-1 if, in the judgment of the Collection Official such means of collection will reduce the administrative burden on the District in administering CFD 2022-1 or is otherwise appropriate in the circumstances. In such event, the Special Taxes shall become delinquent if not paid when due as set forth in any such respective billing to the property owners.

Section 7. Partial Invalidity. If, for any reason, any portion of this Ordinance is found to be invalid, or if the Special Tax is found inapplicable to any particular parcel within CFD 2022-1 by a court of competent jurisdiction, the balance of this ordinance and the application of the Special Tax to the remaining parcels within CFD 2022-1 shall not be affected.

Section 8. Execution and Posting. The President of the Board shall sign this Ordinance and the Secretary of the Board, shall cause the same to be published immediately after its passage at least once in a newspaper of general circulation circulated in CFD 2022-1.

Section 9. Effective Date. This Ordinance shall take effect thirty (30) days from the date of final passage.

The foregoing Ordinance was introduced at a regular public meeting of the San Miguel Consolidated Fire Protection District Board held on the 14th day of September, 2022.

PASSED AND ADOPTED this 14th day of September, 2022, by the following vote:

AYES: **Directors Ek, McKenna, Muns, Nelson, Pierce, Raddatz and Robles**

NOES: **None**

ABSTAIN: **None**

ABSENT: **None**

ATTEST:



Recording Secretary



Theresa McKenna, Board President

I hereby certify that the foregoing Ordinance was duly introduced at a regular public meeting of the San Miguel Consolidated Fire Protection District Board, held on September 14, 2022, and was duly adopted, passed, and ordered posted at an adjourned regular meeting of the San Miguel Consolidated Fire Protection District Board held on October 12, 2022.



Secretary of the Board of Directors
San Miguel Consolidated Fire Protection District