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ORDINANCE NO. 5100

THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO DOES ORDAIN AS FOLLOWS:

**THE LEVY OF SPECIAL TAXES WITHIN
COMMUNITY FACILITIES DISTRICT NO. 2019-1
(BASS LAKE HILLS SERVICES)**

WHEREAS, on April 2, 2019 this County Board of Supervisors (the "Board") of the County of El Dorado (the "County"), adopted a resolution entitled "A Resolution of Intention of the Board of Supervisors of the County of El Dorado to Form Community Facilities District and Levy a Special Tax in Community Facilities District No. 2019-1 (Bass Lake Hills Services) and Levy a Special Tax Therein to Finance Certain Public Services Related to Such Community Facilities District" stating its intention to establish Community Facilities District No. 2019-1 (Bass Lake Hills Services) of the County (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, sections 53311, *et. seq.*, of the California Government Code (the "Act"), to finance the providing of certain public services;

WHEREAS, notice was published as required by the Act relative to the intention of the Board to form the CFD;

WHEREAS, the Board has held noticed public hearings as required by the Act relative to the determination to proceed with the formation of the CFD and the rate and method of apportionment of the special tax to be levied within the CFD to finance the cost of certain services for the CFD;

WHEREAS, at said hearing all persons desiring to be heard on all matters pertaining to the formation of the CFD and the levy of said special taxes were heard, substantial evidence was presented and considered by this Board and a full and fair hearing was held;

WHEREAS, subsequent to the hearing, this Board adopted resolutions entitled "A Resolution of the Board of Supervisors of the County of El Dorado of Formation of Community Facilities District No. 2019-1 (Bass Lake Hills Services)" (the "Resolution of Formation") and "A Resolution of the Board of Supervisors of the County of El Dorado Calling Special Election For Community Facilities District No. 2019-1 (Bass Lake Hills Services)", which resolutions established the CFD, authorized the levy of a special tax with the CFD, and called an election within the CFD on the propositions of levying a special tax and establishing an appropriations limit within the CFD, respectively; and

WHEREAS, on April 2, 2019 a special election was held within the CFD at which the eligible landowner-electors approved such propositions by the two-thirds vote required by the Act.

SECTION 1. By the passage of this Ordinance this Board hereby authorizes and levies special taxes within the CFD pursuant to the Act, at the rate and in accordance with the formula (the "Rate and Method") set forth in the Resolution of Formation, which Resolution of Formation is by this reference incorporated herein. The special taxes are hereby levied commencing in fiscal year 2019-20 and in each fiscal year thereafter as provided in the Rate and Method and for the purposes contemplated by the Resolution of Formation.

SECTION 2. The Auditor-Controller of the County 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 the CFD, in the manner and as provided in the Resolution of Formation.

SECTION 3. Exemptions from the levy of the special tax shall be as provided in the Resolution of Formation, the Rate and Method of Apportionment of the special tax, and applicable provisions of the Act. In no event shall the special taxes be levied on any parcel within the CFD in excess of the maximum tax specified in the Resolution of Formation.

SECTION 4. All of the collections of the special tax shall be used as provided for in the Act and in the Resolution of Formation including, but not limited to, the payment of the costs of the Services, the payment of the costs of the County in administering the CFD, and the costs of collecting and administering the special tax.

SECTION 5. The special taxes shall be collected 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 resolutions of the Board. In addition, the provisions of Section 53356.1 of the Act shall apply to delinquent special tax payments. The Auditor-Controller of the County is hereby authorized and directed to provide all necessary information to the auditor/tax collector of the County of El Dorado in order to effect proper billing and collection of the special tax, so that the special tax shall be included on the secured property tax roll of the County of El Dorado for fiscal year 2019-20 and for each fiscal year thereafter until the Bonds are paid in full or such longer period of time provided in the Rate and Method.

SECTION 6. 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 the CFD, by a court of competent jurisdiction, the balance of this Ordinance and the application of the special tax to the remaining parcels within the CFD shall not be affected.

SECTION 7. The Chair of the Board shall sign this Ordinance and the Clerk of the Board shall cause the same to be published within fifteen (15) days after its passage at least once in a newspaper of general circulation published and circulated in the County.

SECTION 8. This Ordinance shall take effect 30 days from the date of final passage.

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PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held on the 9th day of April, 2019, by the following vote of said Board:

ATTEST

JAMES S. MITRISIN

Clerk of the Board of Supervisors

By Kyra Schaffenberg
Deputy Clerk

Ayes: Hidahl, Frentzen, Novasel, Parlin, Veerkamp

Noes: None

Absent: None

[Signature]
Chair, Board of Supervisors

APPROVED AS TO FORM

DAVID A. LIVINGSTON

INTERIM COUNTY COUNSEL

By: [Signature]

Title: Interim County Counsel