

BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO
ORDINANCE NO. _____

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO
LEVYING SPECIAL TAX WITHIN
COMMUNITY FACILITIES DISTRICT NO. 2024-2
(HERITAGE AT CARSON CREEK VILLAGE 11
SERVICES)

WHEREAS, pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, sections 53311, *et. seq.*, of the California Government Code (the "Act"), on May 21, 2024, this Board of Supervisors (the "Board") of the County of El Dorado (the "County"), adopted its resolution entitled "A Resolution of Intention to Establish Community Facilities District No. 2024-

2 (Heritage at Carson Creek Village 11 Services) (the "Resolution of Intention"), stating its intention to form "County of El Dorado Community Facilities District No. 2024-2 (Heritage at Carson Creek Village 11 Services) to Finance Public Services in and for Such Community Facilities District" (the "Resolution of Intention"), and has conducted proceedings (the "Proceedings") to establish "County of El Dorado Community Facilities District No. 2024-2 (Heritage at Carson Creek Village 11 Services) (the "CFD") and established a future annexation area, pursuant to the Mello-Roos Community Facilities Act, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act") to finance certain services (the "Services") as provided in the Act;

WHEREAS, pursuant to notice as specified in the Act, and as part of the Proceedings, the Board has held a public hearing under 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 ("Special Tax") to be levied within the CFD to finance the Services, and at such hearing all persons desiring to be heard on all matters pertaining to the formation of the CFD 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 its "A Resolution to Form Community Facilities District No. 2024-2 (Heritage at Carson Creek Village 11 Services) and to Levy a Special Tax Therein to Finance Public Services in and for Such Community Facilities District" (the "Resolution of Formation), pursuant to which it completed the Proceedings for the establishment of the CFD, the authorization of the levy of the Special Tax within the CFD and the calling of an election within the CFD on the propositions of levying the Special Tax and establishing an appropriations limit within the CFD, respectively; and

WHEREAS, on July 16, 2024, a special election was held among the landowner voters within the CFD at which such voters approved such propositions by the two-thirds vote required by the Act, which approval has been confirmed by resolution of this Board.

NOW, THEREFORE, IT IS HEREBY ORDAINED as follows:

Section 1. By the passage of this Ordinance, the Board hereby authorizes and levies the Special Tax within the CFD pursuant to the Act, 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 2024-25, and in each fiscal year thereafter to pay for the Services for the CFD, as contemplated by the Resolution of Formation and the Proceedings and all costs of administering the CFD.

Section 2. The Auditor-Controller of the County or designee, or an employee or consultant of the County, is hereby authorized and directed each fiscal year to determine the specific Special Tax 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 and the applicable provisions of the Act. In no event shall the Special Tax be levied on any parcel within the CFD in excess of the maximum Special Tax specified in the Resolution of Formation.

Section 4. All of the collections of the Special Tax shall be used as provided in the Act 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 County in administering the CFD, and the costs of collecting and administering the Special Tax.

Section 5. The Special Tax 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 resolution(s) 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 person designated as the County tax collector of El Dorado County 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 El Dorado County for fiscal year 2024-25 and for each fiscal year thereafter until no longer required to pay for the Services or until otherwise terminated by the County.

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 immediately after its passage at least once in a newspaper of general circulation 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, State of California, at a regular meeting of said Board held on the ____ day of _____, 2024, by the following vote of said Board:

AYES: ____ Board Members: _____

NOES: ____ Board Members: _____

ABSENT: ____ Board Members: _____

ABSTAINING: ____ Board Members: _____

Chair of the Board of Supervisors

Attest:

Kim Dawson

Clerk of the Board of Supervisors

By: _____ Deputy Clerk

I CERTIFY THAT:

THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE.

DATE: _____

ATTEST: Kim Dawson, Clerk of the Board of Supervisors of the County of El Dorado, State of California

By: _____ Deputy Clerk

Attach: Exhibit A – List of Services

Exhibit B – Rate and Method of Apportionment of Special Tax