

**EL DORADO COUNTY BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL  
Meeting of August 5, 2008**

**AGENDA TITLE:** Report of Special Tax Delinquencies for Community Facilities District No. 1992-1 and Community Facilities District No. 2001-1

**DEPARTMENT:** Auditor-Controller

**DEPT SIGNOFF:**

**CAO USE ONLY:**

**CONTACT:** Joe Harn

**DATE:** 7/22/2008

**PHONE:** 5456

**DEPARTMENT SUMMARY AND REQUESTED BOARD ACTION:**

1. The Auditor-Controller recommends the Board of Supervisors receive and file the attached Report of Special Tax Delinquencies for Community Facilities District No. 1992-1 (CFD 1992-1 Serrano).
2. The Auditor-Controller recommends the Board of Supervisors receive and file the attached Report of Special Tax Delinquencies for Community Facilities District No. 2001-1 (CFD 2001-Promontory).
3. The Auditor-Controller recommends the Board of Supervisors adopt the attached Resolutions authorizing judicial foreclosure of delinquent special tax installments pursuant to the CFD 1992-1 and 2001-1 Bond Indenture.

**CAO RECOMMENDATIONS:**

Financial impact?  Yes  No

Funding Source:  Gen Fund  Other

**BUDGET SUMMARY:**

Other:

**CAO Office Use Only:**

Total Est. Cost \_\_\_\_\_

**Funding**

4/5's Vote Required  Yes  No

Change in Policy  Yes  No

New Personnel  Yes  No

Budgeted \_\_\_\_\_

New Funding \_\_\_\_\_

Savings \_\_\_\_\_

Other \_\_\_\_\_

Total Funding \_\_\_\_\_

**Change in Net County Cost** \_\_\_\_\_

**CONCURRENCES:**

Risk Management

County Counsel

Other

**\*Explain**

**BOARD ACTIONS:**

**Vote:** Unanimous \_\_\_\_\_ Or

**Ayes:**

**Noes:**

**Abstentions:**

**Absent:**

Rev. 04/05

**I hereby certify that this is a true and correct copy of an action taken and entered into the minutes of the Board of Supervisors**

**Date:** \_\_\_\_\_

**Attest: Cindy Keck, Board of Supervisors Clerk**

**By:** \_\_\_\_\_



**County of El Dorado**  
**OFFICE OF AUDITOR-CONTROLLER**

**JOE HARN, CPA**  
Auditor-Controller

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667-4193  
Phone: (530) 621-5487 Fax: (530) 295-2535

**BOB TOSCANO**  
Assistant Auditor-Controller

**July 22, 2008**

**El Dorado County  
Board of Supervisors  
330 Fair Lane  
Placerville, CA 95667**

**Subject: Report of Special Tax Delinquencies for Community Facilities District No. 1992-1 and Community Facilities District No. 2001-1; Resolutions authorizing foreclosure proceedings.**

**Dear Board Members:**

**Recommendation:**

- 1. The Auditor-Controller recommends the Board of Supervisors receive and file the attached Report of Special Tax Delinquencies for Community Facilities District No. 1992-1 (CFD 1992-1 Serrano).**
- 2. The Auditor-Controller recommends the Board of Supervisors receive and file the attached Report of Special Tax Delinquencies for Community Facilities District No. 2001-1 (CFD 2001-1 Promontory).**
- 3. The Auditor-Controller recommends the Board of Supervisors adopt the attached Resolutions authorizing judicial foreclosure of delinquent special tax installments pursuant to the CFD 1992-1 and 2001-1 Bond Indentures.**

**Reasons for Recommendation:**

**The Bond Indentures for CFD 1992-1 and 2001-1 require the Auditor-Controller to provide the Board of Supervisors with a list of Special Tax delinquencies relevant to these CFDs. Attached are such lists as of July 22, 2008.**

**The Bond Indentures for these CFDs require the County to institute foreclosure proceedings on delinquent parcels. On April 29, 2008, the Board adopted Resolution 116-2008 and Resolution 115-2008, ordering judicial foreclosure on properties within CFD 1992-1 and CFD 2001-1 that had unpaid special taxes through December 10, 2007. Attached resolutions would order judicial foreclosure on properties that had no outstanding special taxes as of December 10, 2007 but were delinquent on July 22, 2008.**

As of the date of this letter there are seventy (70) such parcels; fifty (50) parcels are located within CFD 1992-1, and twenty (20) are located within CFD 2001-1.

Attached are the Resolutions authorizing the judicial foreclosure of these delinquent special assessment taxes. The County is currently under contract with Calfee & Konwinski as counsel to foreclosure on liens of unpaid special taxes. Upon approval of the attached Resolutions, these matters of foreclosure may be referred to counsel to begin foreclosure proceedings.

**Fiscal Impact:**

No impact. Foreclosure costs should be reimbursed from foreclosure proceeds or funded by Special Tax proceeds collected for the CFDs.

**Action to be Taken Following Approval**

1. The Board Clerk will file the attached Report of Special Tax Delinquencies for CFD 1992-1.
2. The Board Clerk will file the attached Report of Special Tax Delinquencies for CFD 2001-1.
3. The Board of Supervisors will adopt Resolutions of the County of El Dorado ordering judicial foreclosure of delinquent special assessment installments pursuant to the CFD 1992-1 and 2001-1 Bond Indentures. The Board Clerk will forward two (2) certified Resolutions to the Auditor-Controller for processing.

Sincerely,



Joe Harn  
Auditor-Controller  
Enclosures



## RESOLUTION No. \_\_\_

### OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

RESOLUTION ORDERING JUDICIAL FORECLOSURE OF DELINQUENT SPECIAL TAXES PURSUANT TO THE COMMUNITY FACILITIES DISTRICT NO. 1992-1 MELLO ROOS BONDS INDENTURE ("Indenture") AND ORDERING THAT THE TAX COLLECTOR BE CREDITED FROM COLLECTING THOSE SPECIAL TAXES.

**WHEREAS**, El Dorado County ("County") has conducted, or in the future may conduct, proceedings from time to time resulting in the issuance and sale of bonds pursuant to the Mello-Roos Community Facilities Act of 1982, as amended; and

**WHEREAS**, pursuant to the California Government Code, County has duly and regularly issued and recorded the unpaid special tax, which special tax and each installment thereof and interest and penalties thereon constitute liens against the lots and parcels of land against which they are made, until the same are paid; and

**WHEREAS**, certain special tax and installments have not been paid when due, and certain installments of those special tax may not be paid in the future; and

**WHEREAS**, the Board of Supervisors is authorized, under the provisions of the Indenture, to order the same to be collected by an action brought in the Superior Court to foreclose the lien of those special taxes; and

**WHEREAS**, under the provisions of the bond Indenture for CFD 1992-1, when such foreclosure action is ordered, the County Tax Collector is to be credited upon the assessment roll then in her hands with the amount charged against her on account of the special taxes to be sued on and to be relieved of further duty with regard thereto.

**NOW THEREFORE BE IT RESOLVED** by the Board of Supervisors of the County of El Dorado that the County hereby orders that the delinquent special taxes listed on Exhibit "A" attached hereto and incorporated herein, and all future installments of those special taxes which are not paid when due, be collected by action brought in the Superior Court of El Dorado County to foreclose the liens thereof;

**NOW THEREFORE BE IT FURTHER RESOLVED** that the County Auditor-Controller, in cooperation and in conjunction with special counsel, is authorized and directed to transmit a certified copy of this resolution to the County Treasurer/Tax Collector with a letter that shall state:

A. The Board of Supervisors has ordered that the delinquent special tax installments be collected by action brought in the Superior Court of El Dorado County to foreclose the liens thereof;

B. Pursuant to the Bond Indenture for CFD 1992-1, the El Dorado County Tax Collector is to be credited upon the tax roll then in hand with the amounts charged against the Tax Collector on account of the special taxes to be sued upon and is to be relieved of further duty in regard thereto; and

C. All inquiries regarding payment of the delinquent special tax shall be forwarded to the special counsel of the County.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held on the \_\_\_\_\_ day of \_\_\_\_\_, 2008, by the following vote of said Board:

<b>ATTEST</b>	Ayes:
<b>CINDY KECK</b> Clerk of the Board of Supervisors	Noes:
	Absent:
By _____ Deputy Clerk	_____ Chairman, Board of Supervisors

**I CERTIFY THAT:**  
THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE

**Date** \_\_\_\_\_  
**ATTEST:** CINDY KECK, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By \_\_\_\_\_  
Deputy Clerk

**EXHIBIT A**

Assessment District Name: Community Facilities District 1992-1 (Serrano Mello Roos)

<b>Assessment Parcel Number</b>	<b>Delinquent Tax Amount</b>	<b>Penalties</b>	<b>TOTAL DUE</b>
121-053-12-100	\$517.96	\$51.79	\$569.75
121-055-04-100	\$1,035.92	\$103.58	\$1,139.50
121-071-10-100	\$517.96	\$51.79	\$569.75
121-091-07-100	\$423.78	\$42.37	\$466.15
121-140-38-100	\$565.04	\$56.50	\$621.54
121-140-41-100	\$565.04	\$56.50	\$621.54
121-151-10-100	\$706.30	\$70.63	\$776.93
121-154-01-100	\$706.30	\$70.63	\$776.93
121-154-12-100	\$706.30	\$70.63	\$776.93
121-234-02-100	\$517.96	\$51.79	\$569.75
122-060-17-100	\$541.50	\$54.15	\$595.65
122-120-05-100	\$517.96	\$51.79	\$569.75
122-160-35-100	\$541.50	\$54.15	\$595.65
122-210-12-100	\$541.50	\$54.15	\$595.65
122-250-25-100	\$517.96	\$51.79	\$569.75
122-280-15-100	\$541.50	\$54.15	\$595.65
122-290-11-100	\$517.96	\$51.79	\$569.75
122-320-15-100	\$517.96	\$51.79	\$569.75
122-330-24-100	\$517.96	\$51.79	\$569.75
122-370-21-100	\$517.96	\$51.79	\$569.75
122-390-04-100	\$517.96	\$51.79	\$569.75
122-390-06-100	\$517.96	\$51.79	\$569.75
122-400-16-100	\$517.96	\$51.79	\$569.75
122-410-10-100	\$517.96	\$51.79	\$569.75
122-420-05-100	\$517.96	\$51.79	\$569.75

122-420-09-100	\$517.96	\$51.79	\$569.75
122-420-47-100	\$517.96	\$51.79	\$569.75
122-430-02-100	\$517.96	\$51.79	\$569.75
122-441-05-100	\$517.96	\$51.79	\$569.75
122-443-04-100	\$517.96	\$51.79	\$569.75
122-444-13-100	\$517.96	\$51.79	\$569.75
122-451-03-100	\$517.96	\$51.79	\$569.75
122-500-32-100	\$517.96	\$51.79	\$569.75
122-510-29-100	\$517.96	\$51.79	\$569.75
122-510-33-100	\$517.96	\$51.79	\$569.75
122-520-17-100	\$541.50	\$54.15	\$595.65
122-540-15-100	\$541.50	\$54.15	\$595.65
122-560-15-100	\$517.96	\$51.79	\$569.75
122-650-19-100	\$517.96	\$51.79	\$569.75
122-710-05-100	\$541.50	\$54.15	\$595.65
123-060-24-100	\$847.57	\$84.75	\$932.32
123-091-15-100	\$753.39	\$75.33	\$828.72
123-141-10-100	\$706.30	\$70.63	\$776.93
123-143-03-100	\$706.30	\$70.63	\$776.93
123-170-03-100	\$1,059.46	\$105.94	\$1,165.40
123-200-12-100	\$753.39	\$75.33	\$828.72
123-240-56-100	\$847.57	\$84.75	\$932.32
123-250-60-100	\$423.78	\$42.37	\$466.15
123-300-07-100	\$753.39	\$75.33	\$828.72
123-300-21-100	\$753.39	\$75.33	\$828.72



## **RESOLUTION No. \_\_\_**

### **OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO**

RESOLUTION ORDERING JUDICIAL FORECLOSURE OF DELINQUENT SPECIAL TAXES PURSUANT TO THE COMMUNITY FACILITIES DISTRICT NO. 2001-1 MELLO ROOS BONDS INDENTURE (“Indenture”) AND ORDERING THAT THE TAX COLLECTOR BE CREDITED FROM COLLECTING THOSE SPECIAL TAXES.

**WHEREAS**, El Dorado County (“County”) has conducted, or in the future may conduct, proceedings from time to time resulting in the issuance and sale of bonds pursuant to the Mello-Roos Community Facilities Act of 1982, as amended; and

**WHEREAS**, pursuant to the California Government Code, County has duly and regularly issued and recorded the unpaid special tax, which special tax and each installment thereof and interest and penalties thereon constitute liens against the lots and parcels of land against which they are made, until the same are paid; and

**WHEREAS**, certain special tax and installments have not been paid when due, and certain installments of those special tax may not be paid in the future; and

**WHEREAS**, the Board of Supervisors is authorized, under the provisions of the Indenture, to order the same to be collected by an action brought in the Superior Court to foreclose the lien of those special taxes; and

**WHEREAS**, under the provisions of the bond Indenture for CFD 2001-1, when such foreclosure action is ordered, the County Tax Collector is to be credited upon the assessment roll then in her hands with the amount charged against her on account of the special taxes to be sued on and to be relieved of further duty with regard thereto.

Resolution No. \_\_\_\_\_

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**NOW THEREFORE BE IT RESOLVED** by the Board of Supervisors of the County of El Dorado that the County hereby orders that the delinquent special taxes listed on Exhibit "A" attached hereto and incorporated herein, and all future installments of those special taxes which are not paid when due, be collected by action brought in the Superior Court of El Dorado County to foreclose the liens thereof;

**NOW THEREFORE BE IT FURTHER RESOLVED** that the County Auditor-Controller, in cooperation and in conjunction with special counsel, is authorized and directed to transmit a certified copy of this resolution to the County Treasurer/Tax Collector with a letter that shall state:

A. The Board of Supervisors has ordered that the delinquent special tax installments be collected by action brought in the Superior Court of El Dorado County to foreclose the liens thereof;

B. Pursuant to the Bond Indenture for CFD 2001-1, the El Dorado County Tax Collector is to be credited upon the tax roll then in hand with the amounts charged against the Tax Collector on account of the special taxes to be sued upon and is to be relieved of further duty in regard thereto; and

C. All inquiries regarding payment of the delinquent special tax shall be forwarded to the special counsel of the County.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held on the \_\_\_\_\_ day of \_\_\_\_\_, 2008, by the following vote of said Board:

**ATTEST**

**CINDY KECK**  
Clerk of the Board of Supervisors

Ayes:

Noes:

Absent:

By \_\_\_\_\_  
Deputy Clerk

\_\_\_\_\_  
Chairman, Board of Supervisors

**I CERTIFY THAT:**  
THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE

**Date** \_\_\_\_\_  
**ATTEST:** CINDY KECK, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By \_\_\_\_\_  
Deputy Clerk

**EXHIBIT A**

Assessment District Name: Community Facilities District 2001-1 (Promontory Mello Roos)

<b>Assessment Parcel Number</b>	<b>Delinquent Tax Amount</b>	<b>Penalties</b>	<b>TOTAL DUE</b>
124-082-04-100	\$878.40	\$87.84	\$966.24
124-082-20-100	\$878.40	\$87.84	\$966.24
124-083-42-100	\$878.40	\$87.84	\$966.24
124-092-11-100	\$878.40	\$87.84	\$966.24
124-101-25-100	\$1,891.94	\$189.18	\$2,081.12
124-101-27-100	\$1,891.94	\$189.18	\$2,081.12
124-103-04-100	\$945.97	\$94.59	\$1,040.56
124-120-39-100	\$945.97	\$94.59	\$1,040.56
124-120-44-100	\$945.97	\$94.59	\$1,040.56
124-130-13-100	\$1,013.54	\$101.35	\$1,114.89
124-130-43-100	\$2,027.08	\$202.70	\$2,229.78
124-160-08-100	\$1,891.94	\$189.18	\$2,081.12
124-180-20-100	\$2,027.08	\$202.70	\$2,229.78
124-190-18-100	\$1,013.54	\$101.35	\$1,114.89
124-190-27-100	\$1,013.54	\$101.35	\$1,114.89
124-210-15-100	\$2,027.08	\$202.70	\$2,229.78
124-260-20-100	\$2,027.08	\$202.70	\$2,229.78
124-270-08-100	\$1,013.54	\$101.35	\$1,114.89
124-280-02-100	\$1,013.54	\$101.35	\$1,114.89
124-280-04-100	\$2,027.08	\$202.70	\$2,229.78