


**EL DORADO COUNTY BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL  
MEETING OF OCTOBER 11, 2011**

**AGENDA TITLE:** Report of Special Tax Delinquencies for Community Facilities Districts 1992-1 and 2001-1.

<b>DEPARTMENT:</b> AUDITOR-CONTROLLER	<b>DEPT SIGNOFF:</b>	<b>CAO USE ONLY</b>
<b>CONTACT:</b> Joe Harn		
<b>DATE:</b> 09/07/11 <b>PHONE:</b> 5456		

**DEPARTMENT SUMMARY AND REQUESTED BOARD ACTION:**

**RECOMMENDATION:**

1. The Auditor-Controller recommends the Board of Supervisors receive and file the attached Reports of Special Tax Delinquencies for Community Facilities District No. 1992-1 (CFD 1992-1 Serrano) and Community Facilities District 2001-1 (CFD 2001-1 Promontory).
2. 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 CFD 2001-1.

**CAO RECOMMENDATIONS:**

Financial impact? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Funding Source: <input type="checkbox"/> Gen Fund <input type="checkbox"/> Other Other:
---	--

<p><b>BUDGET SUMMARY:</b></p> <p>Total Est. Cost _____</p> <p><b>Funding</b></p> <p>Budgeted _____</p> <p>New Funding _____</p> <p>Savings _____</p> <p>Other _____</p> <p>Total Funding _____</p> <p><b>Change in Net County Cost</b></p>	<p><b>CAO Office Use Only:</b></p> <p>4\5's Vote Required.    <input type="checkbox"/> Yes( ) No</p> <p>Change in Policy    <input type="checkbox"/> Yes( ) No</p> <p>New Personnel    <input type="checkbox"/> Yes( ) No</p> <p><b>CONCURRENCES:</b></p> <p>Risk Management _____</p> <p>County Counsel _____</p> <p>Other _____</p>
--	---

**Explain**

**BOARD ACTIONS:**

<p><b>Vote:</b> Unanimous _____ Or</p> <p><b>Ayes:</b></p> <p><b>Noes:</b></p> <p><b>Abstentions:</b></p> <p><b>Absent:</b></p>	<p><b>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.</b></p> <p><b>Date:</b> _____</p> <p><b>Attest: Suzanne Allen de Sanchez, Board of Supervisors Clerk</b></p> <p><b>By:</b> _____</p>
---	---



**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

September 7, 2011

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 (Serrano), 2001-1 (Promontory), 2005-1 (Blackstone) and 2005-2 (Laurel Oaks) require the Auditor-Controller to annually provide the Board of Supervisors with a list of Special Tax delinquencies relevant to these CFDs. Attached are such lists for tax year 2010 as of September 2, 2011 for CFD 1992-1 (Serrano) and 2001-1 (Promontory). There are no delinquencies for tax year 2010 in CFD 2005-1 (Blackstone) and 2005-2 (Laurel Oaks).**

**Board of Supervisors**  
**Subject: Report of Special Tax Delinquencies**  
**Page Two**  
**September 7, 2011**

**The Bond Indentures for these CFDs require the County to institute foreclosure proceedings on delinquent parcels. As of September 2, 2011, there are seventy-eight (78) parcels that have unpaid special taxes for tax year 2010.**

**Sixty-four (64) parcels are located within CFD 1992-1 and fourteen (14) parcels 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 for 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 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 the \_\_\_\_ day of \_\_\_\_\_, 2011, by the following vote of said Board:

Attest: Suzanne Allen de Sanchez  
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.

Attest: Suzanne Allen de Sanchez, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Deputy Clerk

Resolution No.

## EXHIBIT A

Assessment District Name: **Community Facilities District 1992-1 (Serrano Mello Roos)**  
Tax Year: **2010**

<b>Assessment Parcel No.</b>	<b>Delinquent Tax Amount:</b>	<b>Penalties:</b>	<b>TOTAL:</b>
121-054-09-100	1,099.32	109.92	1,209.24
121-130-35-100	1,099.32	109.92	1,209.24
121-140-09-100	1,199.26	119.92	1,319.18
121-151-10-100	1,499.08	149.90	1,648.98
121-152-08-100	749.54	74.95	824.49
121-152-19-100	1,499.08	149.90	1,648.98
121-270-04-100	1,099.32	109.92	1,209.24
121-320-07-100	949.40	94.94	1,044.34
121-320-15-100	474.70	47.47	522.17
121-320-19-100	949.40	94.94	1,044.34
121-330-29-100	474.70	47.47	522.17
122-150-10-100	1,149.30	114.92	1,264.22
122-160-26-100	1,149.30	114.92	1,264.22
122-170-24-100	1,149.30	114.92	1,264.22
122-180-13-100	599.63	59.96	659.59
122-200-05-100	549.66	54.96	604.62
122-210-25-100	1,149.30	114.92	1,264.22
122-220-03-100	949.40	94.94	1,044.34
122-250-07-100	1,099.32	109.92	1,209.24
122-260-20-100	574.65	57.46	632.11
122-270-08-100	1,149.30	114.92	1,264.22
122-290-11-100	1,099.32	109.92	1,209.24
122-300-19-100	1,099.32	109.92	1,209.24
122-310-49-100	1,099.32	109.92	1,209.24
122-330-41-100	549.66	54.96	604.62
122-330-43-100	1,099.32	109.92	1,209.24
122-340-12-100	549.66	54.96	604.62
122-380-02-100	1,099.32	109.92	1,209.24
122-390-33-100	549.66	54.96	604.62

<b>Assessment Parcel No.</b>	<b>Delinquent Tax Amount:</b>	<b>Penalties:</b>	<b>TOTAL:</b>
122-390-42-100	1,099.32	109.92	1,209.24
122-441-12-100	1,099.32	109.92	1,209.24
122-442-11-100	1,099.32	109.92	1,209.24
122-444-11-100	1,099.32	109.92	1,209.24
122-451-09-100	1,099.32	109.92	1,209.24
122-455-08-100	1,099.32	109.92	1,209.24
122-455-14-100	549.66	54.96	604.62
122-490-06-100	549.66	54.96	604.62
122-500-04-100	1,099.32	109.92	1,209.24
122-500-26-100	1,099.32	109.92	1,209.24
122-560-07-100	1,099.32	109.92	1,209.24
122-560-15-100	549.66	54.96	604.62
122-620-01-100	1,099.32	109.92	1,209.24
122-650-09-100	1,099.32	109.92	1,209.24
122-660-15-100	1,099.32	109.92	1,209.24
122-710-09-100	1,149.30	114.92	1,264.22
123-082-03-100	749.54	74.95	824.49
123-091-15-100	1,599.02	159.90	1,758.92
123-141-19-100	1,499.08	149.90	1,648.98
123-142-26-100	749.54	74.95	824.49
123-142-33-100	749.54	74.95	824.49
123-162-05-100	1,099.32	109.92	1,209.24
123-162-19-100	1,099.32	109.92	1,209.24
123-163-13-100	1,099.32	109.92	1,209.24
123-190-03-100	1,124.31	112.43	1,236.74
123-190-12-100	1,124.31	112.43	1,236.74
123-200-22-100	1,599.02	159.90	1,758.92
123-200-29-100	799.51	79.95	879.46
123-200-38-100	1,599.02	159.90	1,758.92
123-210-31-100	1,798.90	179.88	1,978.78
123-230-23-100	1,499.08	149.90	1,648.98
123-230-37-100	749.54	74.95	824.49
123-290-08-100	1,599.02	159.90	1,758.92
123-340-14-100	1,798.90	179.88	1,978.78
123-470-24-100	549.66	54.96	604.62
<b>Total</b>	<b>66,633.93</b>	<b>6,662.90</b>	<b>73,296.83</b>



## 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-I, 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 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





Resolution No.

## EXHIBIT A

Assessment District Name: **Community Facilities District 2001-1 (Promontory Mello Roos)**  
Tax Year: **2010**

<b>Assessment Parcel No.</b>	<b>Delinquent Tax Amount:</b>	<b>Penalties:</b>	<b>TOTAL:</b>
124-083-39-100	932.17	93.21	1,025.38
124-083-42-100	1,864.34	186.42	2,050.76
124-092-07-100	932.17	93.21	1,025.38
124-093-26-100	1,864.34	186.42	2,050.76
124-101-29-100	2,007.76	200.76	2,208.52
124-120-15-100	2,007.76	200.76	2,208.52
124-120-23-100	2,007.76	200.76	2,208.52
124-120-24-100	2,007.76	200.76	2,208.52
124-120-28-100	2,007.76	200.76	2,208.52
124-120-51-100	1,003.88	100.38	1,104.26
124-180-02-100	1,075.58	107.55	1,183.13
124-210-26-100	2,151.16	215.10	2,366.26
124-240-09-100	1,075.58	107.55	1,183.13
124-280-07-100	2,151.16	215.10	2,366.26
<b>Total</b>	<b>23,089.18</b>	<b>2,308.74</b>	<b>25,397.92</b>