


EL DORADO COUNTY BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL
Meeting of October 13, 2009

AGENDA TITLE: Report of Special Tax Delinquencies for Community Facilities Districts 1992-1, 2001-1, 2005-1, and 2005-2

DEPARTMENT: Auditor-Controller	DEPT SIGNOFF:	CAO USE ONLY:
CONTACT: Joe Harn		
DATE: 9/28/2009 PHONE: 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), Community Facilities District 2001-1 (CFD 2001-1 Promontory), Community Facilities District 2005-1 (CFD 2005-1, Blackstone), and Community Facilities District 2005-2 (CFD 2005-2 Laurel Oaks).
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, CFD 2001-1, CFD 2005-1, and CFD 2005-2 Bond Indenture.

CAO RECOMMENDATIONS:

Financial impact? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Funding Source: <input type="checkbox"/> Gen Fund <input type="checkbox"/> Other
BUDGET SUMMARY:	Other:
Total Est. Cost _____	CAO Office Use Only:
Funding	4/5's Vote Required <input type="checkbox"/> Yes <input type="checkbox"/> No
Budgeted _____	Change in Policy <input type="checkbox"/> Yes <input type="checkbox"/> No
New Funding _____	New Personnel <input type="checkbox"/> Yes <input type="checkbox"/> No
Savings _____	CONCURRENCES:
Other _____	Risk Management
Total Funding _____	County Counsel
Change in Net County Cost _____	Other

***Explain**

BOARD ACTIONS:

Vote: Unanimous _____ Or Ayes: Noes: Abstentions: Absent: <small>Rev. 04/05</small>	<p>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</p> <p>Date: _____</p> <p>Attest: Cindy Keck, Board of Supervisors Clerk</p> <p>By: _____</p>
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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 28, 2009

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, Community Facilities District No. 2001-1, Community Facilities District 2005-1, and Community Facilities District 2005-2; 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 receive and file the attached Report of Special Tax Delinquencies for Community Facilities District No. 2005-1 (CFD 2005-1 Blackstone).**
- 4. The Auditor-Controller recommends the Board of Supervisors receive and file the attached Report of Special Tax Delinquencies for Community Facilities District No. 2005-2 (CFD 2005-2 Laurel Oaks).**
- 5. 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, 2001-1, 2005-1 and 2005-2 Bond Indentures.**

Reasons for Recommendation:

The Bond Indentures for CFD 1992-1, 2001-1, 2005-1 and 2005-2 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 2008 as of September 25, 2009.

Board of Supervisors
Subject: Report of Special Tax Delinquencies
Page Two
September 28, 2009

The Bond Indentures for these CFDs require the County to institute foreclosure proceedings on delinquent parcels. As of September 25, 2009, there are one hundred and fifty-two (152) parcels that have unpaid special taxes for tax year 2008.

One hundred and eighteen (118) parcels are located within CFD 1992-1, twenty-eight (28) parcels are located within CFD 2001-1, three (3) parcels are located within CFD 2005-1, and three (3) parcels are located within CFD 2005-2. 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.

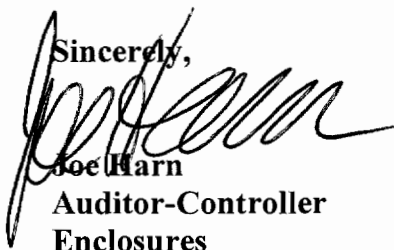
Fiscal Impact:

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 Clerk will file the attached Report of Special Tax Delinquencies for CFD 2005-1.
4. The Board Clerk will file the attached Report of Special Tax Delinquencies for CFD 2005-2.
5. 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, 2001-1, 2005-1, and 2005-2 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 _____, 2009, by the following vote of said Board:

ATTEST	Ayes:
SUZANNE ALLEN DE SANCHEZ 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: SUZANNE ALLEN DE SANCHEZ, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By _____
Deputy Clerk

Resolution No.

EXHIBIT A

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

Assessment Parcel No.	Delinquent Tax Amount:	Penalties:	TOTAL:
121-053-12-100	1,056.64	105.66	1,162.30
121-091-03-100	864.52	86.44	950.96
121-110-01-100	1,056.64	105.66	1,162.30
121-130-63-100	1,056.64	105.66	1,162.30
121-130-66-100	1,056.64	105.66	1,162.30
121-140-09-100	1,152.70	115.26	1,267.96
121-140-18-100	576.35	57.63	633.98
121-140-44-100	1,152.70	115.26	1,267.96
121-151-21-100	720.43	72.04	792.47
121-152-19-100	720.43	72.04	792.47
121-154-15-100	1,440.86	144.08	1,584.94
121-244-10-100	1,056.64	105.66	1,162.30
121-270-01-100	1,056.64	105.66	1,162.30
121-270-23-100	1,056.64	105.66	1,162.30
121-320-07-100	456.27	45.62	501.89
121-320-08-100	912.54	91.24	1,003.78
121-330-08-100	912.54	91.24	1,003.78
122-050-40-100	1,104.66	110.46	1,215.12
122-050-46-100	1,104.66	110.46	1,215.12
122-060-07-100	1,104.66	110.46	1,215.12
122-060-17-100	1,104.66	110.46	1,215.12
122-080-30-100	1,104.66	110.46	1,215.12
122-080-31-100	1,104.66	110.46	1,215.12
122-110-07-100	1,056.64	105.66	1,162.30
122-110-13-100	1,056.64	105.66	1,162.30
122-110-19-100	1,056.64	105.66	1,162.30

122-120-09-100	1,056.64	105.66	1,162.30
122-120-14-100	1,056.64	105.66	1,162.30
122-160-22-100	552.33	55.23	607.56
122-160-30-100	552.33	55.23	607.56
122-200-05-100	528.32	52.83	581.15
122-240-11-100	528.32	52.83	581.15
122-250-17-100	1,056.64	105.66	1,162.30
122-270-11-100	1,104.66	110.46	1,215.12
122-280-15-100	1,104.66	110.46	1,215.12
122-280-20-100	552.33	55.23	607.56
122-290-08-100	1,056.64	105.66	1,162.30
122-290-10-100	1,056.64	105.66	1,162.30
122-290-11-100	1,056.64	105.66	1,162.30
122-290-13-100	1,056.64	105.66	1,162.30
122-290-16-100	1,056.64	105.66	1,162.30
122-310-36-100	528.32	52.83	581.15
122-320-04-100	1,056.64	105.66	1,162.30
122-320-15-100	528.32	52.83	581.15
122-320-22-100	1,056.64	105.66	1,162.30
122-320-36-100	1,056.64	105.66	1,162.30
122-380-03-100	1,056.64	105.66	1,162.30
122-380-17-100	528.32	52.83	581.15
122-400-27-100	1,056.64	105.66	1,162.30
122-420-09-100	1,056.64	105.66	1,162.30
122-420-10-100	528.32	52.83	581.15
122-420-37-100	528.32	52.83	581.15
122-441-15-100	1,056.64	105.66	1,162.30
122-442-02-100	528.32	52.83	581.15
122-442-11-100	528.32	52.83	581.15
122-443-03-100	528.32	52.83	581.15
122-451-03-100	1,056.64	105.66	1,162.30
122-452-04-100	1,056.64	105.66	1,162.30
122-454-06-100	528.32	52.83	581.15
122-480-12-100	552.33	55.23	607.56
122-490-04-100	1,056.64	105.66	1,162.30
122-500-01-100	1,056.64	105.66	1,162.30

122-500-06-100	528.32	52.83	581.15
122-500-20-100	1,056.64	105.66	1,162.30
122-500-40-100	528.32	52.83	581.15
122-510-03-100	1,056.64	105.66	1,162.30
122-510-32-100	528.32	52.83	581.15
122-520-12-100	1,104.66	110.46	1,215.12
122-520-25-100	1,104.66	110.46	1,215.12
122-520-27-100	1,104.66	110.46	1,215.12
122-530-08-100	552.33	55.23	607.56
122-530-12-100	1,104.66	110.46	1,215.12
122-530-14-100	1,104.66	110.46	1,215.12
122-530-17-100	1,104.66	110.46	1,215.12
122-530-22-100	552.33	55.23	607.56
122-540-15-100	1,104.66	110.46	1,215.12
122-550-19-100	528.32	52.83	581.15
122-550-26-100	528.32	52.83	581.15
122-560-15-100	1,056.64	105.66	1,162.30
122-580-13-100	552.33	55.23	607.56
122-610-06-100	1,104.66	110.46	1,215.12
122-620-13-100	528.32	52.83	581.15
122-640-16-100	1,104.66	110.46	1,215.12
122-650-05-100	528.32	52.83	581.15
122-650-09-100	1,056.64	105.66	1,162.30
122-650-10-100	1,056.64	105.66	1,162.30
122-660-14-100	528.32	52.83	581.15
123-050-03-100	1,080.65	108.06	1,188.71
123-060-22-100	1,729.04	172.90	1,901.94
123-072-10-100	1,729.04	172.90	1,901.94
123-072-13-100	1,729.04	172.90	1,901.94
123-083-14-100	1,440.86	144.08	1,584.94
123-091-15-100	768.46	76.84	845.30
123-142-02-100	720.43	72.04	792.47
123-142-06-100	720.43	72.04	792.47
123-162-05-100	528.32	52.83	581.15
123-190-04-100	2,161.30	216.12	2,377.42
123-190-05-100	2,161.30	216.12	2,377.42

123-200-08-100	1,536.92	153.68	1,690.60
123-200-11-100	768.46	76.84	845.30
123-200-15-100	768.46	76.84	845.30
123-200-22-100	1,536.92	153.68	1,690.60
123-200-23-100	768.46	76.84	845.30
123-200-33-100	768.46	76.84	845.30
123-200-38-100	1,536.92	153.68	1,690.60
123-210-31-100	1,729.04	172.90	1,901.94
123-230-08-100	1,440.86	144.08	1,584.94
123-240-14-100	1,729.04	172.90	1,901.94
123-240-40-100	864.52	86.45	950.97
123-240-44-100	1,729.04	172.90	1,901.94
123-250-08-100	864.52	86.44	950.96
123-250-16-100	864.52	86.44	950.96
123-290-08-100	1,536.92	153.68	1,690.60
123-300-12-100	1,536.92	153.68	1,690.60
123-300-22-100	1,536.92	153.68	1,690.60
123-310-08-100	1,536.92	153.68	1,690.60
123-340-07-100	1,729.04	172.90	1,901.94
123-340-14-100	1,729.04	172.90	1,901.94



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.

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 _____, 2009, by the following vote of said Board:

Ayes:

ATTEST

SUZANNE ALLEN DE SANCHEZ
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: SUZANNE ALLEN DE SANCHEZ, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By _____
Deputy Clerk

Resolution No.

EXHIBIT A

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

Assessment Parcel No.	Delinquent Tax Amount:	Penalties:	TOTAL:
124-081-01-100	895.97	89.59	985.56
124-082-04-100	895.97	89.59	985.56
124-082-20-100	1,791.94	179.18	1,971.12
124-083-31-100	895.97	89.59	985.56
124-091-05-100	895.97	89.59	985.56
124-103-03-100	1,929.78	192.96	2,122.74
124-104-14-100	1,929.78	192.96	2,122.74
124-120-23-100	1,929.78	192.96	2,122.74
124-120-28-100	964.89	96.48	1,061.37
124-120-35-100	1,929.78	192.96	2,122.74
124-120-39-100	1,929.78	192.96	2,122.74
124-120-40-100	1,929.78	192.96	2,122.74
124-120-43-100	1,929.78	192.96	2,122.74
124-120-77-100	964.89	96.48	1,061.37
124-120-78-100	1,929.78	192.96	2,122.74
124-130-06-100	2,067.62	206.76	2,274.38
124-130-12-100	2,067.62	206.76	2,274.38
124-130-25-100	1,033.81	103.38	1,137.19
124-130-27-100	2,067.62	206.76	2,274.38
124-130-33-100	1,033.81	103.38	1,137.19
124-130-43-100	1,033.81	103.38	1,137.19
124-130-49-100	2,067.62	206.76	2,274.38
124-130-51-100	1,033.81	103.38	1,137.19
124-190-32-100	1,033.81	103.38	1,137.19
124-220-01-100	2,067.62	206.76	2,274.38
124-220-02-100	2,067.62	206.76	2,274.38

124-220-10-100	2,067.62	206.76	2,274.38
124-240-23-100	2,067.62	206.76	2,274.38



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. 2005-1 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 2005-1, 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 2005-1, 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 _____, 2009, by the following vote of said Board:

Ayes:

ATTEST

SUZANNE ALLEN DE SANCHEZ
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: SUZANNE ALLEN DE SANCHEZ, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By _____
Deputy Clerk

Resolution No.

EXHIBIT A

Assessment District Name: Community Facilities District 2005-1 (Blackstone Mello Roos)

Assessment Parcel No.	Delinquent Tax Amount:	Penalties:	TOTAL:
118-160-11-100	\$79,613.04	\$7,961.30	\$87,574.34
118-160-18-100	\$26,537.68	\$2,653.76	\$29,191.44
118-211-08-100	\$1,379.56	\$137.94	\$1,517.50



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. 2005-2 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 2005-2, 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.

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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 2005-2, 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 _____, 2009, by the following vote of said Board:

Ayes:

ATTEST

SUZANNE ALLEN DE SANCHEZ
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: SUZANNE ALLEN DE SANCHEZ, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By _____
Deputy Clerk

Resolution No.

EXHIBIT A

Assessment District Name: Community Facilities District 2005-2 (Laurel Oaks Mello Roos)

Assessment Parcel No.	Delinquent Tax Amount:	Penalties:	TOTAL:
119-350-10-100	\$2,514.22	\$251.42	\$2,765.64
119-360-23-100	\$2,514.22	\$251.42	\$2,765.64
119-370-25-100	\$2,514.22	\$251.42	\$2,765.64