



**RESOLUTION NO. 182-2017**

**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 12<sup>th</sup> day of December, 2017, by the following vote of said Board:

Ayes: Hidahl, Veerkamp, Frentzen, Ranalli, Novasel  
Noes: None  
Absent: None

Attest:  
James Mitrison  
Clerk of the Board of Supervisors

By: Kyza Schaeffgenberg  
Deputy Clerk

Shiva Frentzen  
Chairman, Board of Supervisors  
Shiva Frentzen

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**EXHIBIT A**

Assessment District Name: **Community Facilities District 1992-1 (Serrano Mello Roos)**  
Tax Year: **2016**  
Report Run Date: **November 9, 2017**

<b>Assessment Parcel No.</b>	<b>Delinquent Tax Amount:</b>	<b>Penalties:</b>	<b>TOTAL:</b>
123-072-12-100	1,379.22	137.92	1,517.14
123-290-08-100	1,225.98	122.58	1,348.56
<b>Total</b>	<b>2,605.20</b>	<b>260.50</b>	<b>2,865.70</b>