(R-91-1038)

RESOLUTION NUMBER R- 277111

ADOPTED ON JAN 0 8 1991

RESOLUTION OF THE COUNCIL OF THE CITY OF SAN DIEGO, CALIFORNIA, DECLARING AND ESTABLISHING THE FORMATION OF A COMMUNITY FACILITIES DISTRICT AND AUTHORIZING SUBMITTAL OF LEVY OF SPECIAL TAXES TO THE QUALIFIED ELECTORS.

(Community Facilities District No. 1 [Miramar Ranch North])

WHEREAS, a public hearing has been held and concluded, and the City Council of The City of San Diego, California, (hereinafter referred to as the "legislative body of the local Agency"), is desirous at this time to proceed with the establishment of a Community Facilities District pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982," being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California, said Community Facilities District shall hereinafter be referred to as Community Facilities District No. 1 [Miramar Ranch North] (hereinafter referred to as the "District"); and

WHEREAS, this legislative body has further declared its intent that the authorized public facilities be financed through the issuance of bonds, said bonds secured by the levy of a special tax; and

WHEREAS, at any time before or after the formation of the District, this legislative body may accept advances of funds and/or work in kind from any source; however, no reimbursement and/or repayment shall be made for said advances until expressly

set forth by agreement and/or resolution of this legislative body setting forth the amount, terms and conditions for any reimbursement and/or repayment; and

WHEREAS, all communications relating to the establishment of the District, the facilities and the tax rate have been presented, and it has further been determined that a majority protest as defined by law has not been received against these proceedings; and,

WHEREAS, the "Report" as now submitted further containing changes and modifications to the proceedings, as applicable, is hereby approved; and

WHEREAS, inasmuch as there are less than twelve (12) registered voters residing within the territory of the District, and have been for at least the preceding ninety (90) days, this legislative body is desirous to submit the levy of the required special tax to the landowners of the District, said landowners being the qualified electors as authorized by law; NOW, THEREFORE,

BE IT RESOLVED, by the City Council of The City of San Diego, as follows:

#### RECITALS

1. That the above recitals are all true and correct.

# PROTESTS

2. That the written protests received, if any, do not represent a majority protest as defined by the applicable provisions of the "Community Facilities Act of 1982."

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## FINAL REPORT

3. The "Report," as now submitted, including changes and modifications, if any and as applicable, shall stand as the "Report" for all future proceedings and all terms and contents are approved as set forth therein.

# NAME OF DISTRICT

4. That this legislative body does hereby establish and declare the formation of the Community Facilities District known and designated as Community Facilities District No. 1 [Miramar Ranch North].

# DESCRIPTION OF DISTRICT

5. That the boundaries and parcels of land in which the public facilities are to be provided and on which special taxes will be levied in order to pay the costs and expenses for said public facilities are generally described as follows:

Facilities District No. 1 [Miramar Ranch North], as shown on a boundary map as previously approved by this legislative body, said map designated by the name of this Community Facilities District, a copy of which is on file in the office of the City Clerk. The boundary map of the proposed District has been filed pursuant to Sections 3111 and 3113 of the Streets and Highways Code of the State of California in the Office of the County Recorder of the County of San Diego, at Page 24 of Book 54 of the Book of Maps of Assessment and Community Facilities Districts for said County.

## DESCRIPTION OF FACILITIES

6. A general description of the public capital facilities which this legislative body is authorized by law to construct, own or operate, which are the facilities to be financed under these proceedings, are generally described as follows:

Major street improvements, as well as sewer, water and drainage improvements, and other public facilities, including parks, library, fire station and recreational buildings, together with appurtenances, all to benefit and serve Miramar Ranch North.

For a full and more complete description of said facilities, reference is made to the file entitled "Description of Facilities and Cost Estimate," a copy of which is on file in the office of the City Clerk.

In addition to financing the above described facilities, those incidental expenses described in said file are also approved and authorized.

## SPECIAL TAX

7. Except where funds are otherwise available, a special tax, secured by recordation of a continuing lien against all non-exempt real property in the proposed District, is hereby authorized, subject to voter approval, to be levied annually within the boundaries of said District. The proposed special tax to be levied within said District has not been precluded by majority protest pursuant to Section 53324 of the Government Code of the State of California. For particulars as to the rate and method of apportionment of the proposed special tax, reference is

made to the attached and incorporated Exhibit "A," which sets forth in sufficient detail the method of apportionment to allow each landowner or resident within the proposed District to clearly estimate the probable annual amount and the maximum amount that said person will have to pay for said facilities. Said special tax shall be utilized to pay for the construction, expansion, rehabilitation or purchase of the public capital facilities identified in Section 4, hereinabove, and/or to secure a bonded indebtedness which shall be utilized to finance such public capital facilities.

The special taxes herein authorized shall be collected in the same manner as ad valorem property taxes and shall be subject to the same penalties, procedure, sale and lien priority in any case of delinquency as applicable for ad valorem taxes; however, as applicable, this legislative body may establish and adopt an alternate or supplemental procedure as necessary.

This legislative body hereby further authorizes and allows the early discharge and prepayment of any special tax, and specific terms and conditions relating to any early payment shall be set forth by resolution prior to the issuance and delivery of any bonds.

Upon recordation of a Notice of Special Tax Lien pursuant to Section 3114.5 of the Streets and Highways Code of the State of California, a continuing lien to secure each levy of the special tax shall attach to all non-exempt real property in the District and this lien shall continue in force and effect until the special tax obligation is prepaid and permanently.

satisfied and the lien cancelled in accordance with law or until collection of the tax by the legislative body ceases.

# PREPARATION OF ANNUAL TAX ROLL

8. The name, address and telephone number of the office, department or bureau which will be responsible for preparing annually a current roll of special tax levy obligations by Assessor's parcel number and which shall be responsible for estimating future special tax levies pursuant to Section 53340.1 of the Government Code of the State of California, are as follows:

Office of the Street Superintendent
City of San Diego
City Operations Building
1222 First Avenue
San Diego, CA 92101
Telephone: (619) 236-7056

## FINDING OF VALIDITY

9. It is hereby further determined by this legislative body that all proceedings prior hereto were valid and taken in conformity with the requirements of the law, and specifically the provisions of the "Mello-Roos Community Facilities Act of 1982," and that this finding and determination is made pursuant to the provisions and authorizations of Section 53225.1 of the Government Code of the State of California.

# SUBSTITUTION FACILITIES

10. The description of the public capital facilities, as set forth herein, is general in its nature. The final nature and location of improvements and facilities will be determined upon the preparation of final plans and specifications. The final plans may show substitutes in lieu of, or modification to, the

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proposed work in order to accomplish the works of improvement, and any such substitution shall not be a change or modification in the proceedings as long as the facilities provide a service substantially similar to that as set forth in this Resolution.

## APPEALS AND INTERPRETATION PROCEDURE

11. Any landowner or resident who feels that the amount or formula of the special tax is in error may file a notice with the Agency appealing the levy of the special tax. An appeals panel of three members, as appointed by the Agency, will then meet and promptly review the appeal, and if necessary, meet with the applicant. If the findings of the Appeals Board verify that the tax should be modified or changed, a recommendation at that time will be made to the Agency and, as appropriate, the special tax levy shall be corrected, and if applicable in any case, a refund shall be granted.

Interpretations may be made by the Agency by Resolution for purposes of clarifying any vagueness or ambiguity as it relates to any category, zone, rate or definition applicable to these proceedings.

## ELECTION

12. This legislative body herewith submits the levy of the special tax to the qualified electors of the District, said electors being the landowners of the proposed District, with each landowner having one (1) vote for each acre or portion thereof of land which he or she owns within the Community Facilities District.

13. This legislative body hereby further directs that the ballot proposition relating to the levy of the above referenced special tax be combined and consolidated with the proposition relating to the incurring of a bonded indebtedness. This resolution shall not constitute the notice of the election and the resolution declaring the necessity to incur the bonded indebtedness shall constitute the notice of the combined election relating to the bonded indebtedness and authorization for the special tax levy.

APPROVED: JOHN W. WITT, City Attorney

Bv

John K. Riess

Deputy City Attorney

JKR:pev 12/19/90 Or.Dept:E&D R-91-1038

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#### CITY OF SAN DIEGO

# COMMUNITY FACILITIES DISTRICT NO. 1 (MIRAMAR RANCH NORTH)

#### EXHIBIT "A"

## RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

The Resolution of Intention refers to this Exhibit for an explanation of the rate and apportionment of the special tax so as to allow each landowner or resident within the proposed district to estimate the annual maximum amount that would be required for payment.

Special taxes shall be annually levied on all DEVELOPED and UNDEVELOPED property within the boundaries of the District in accordance with the rate and method hereinafter set forth:

## LAND USE CATEGORIES AND MAXIMUM TAX RATE

The following tax rates are applicable for the fiscal year commencing July 1, 1991.

# MAXIMUM TAX RATE

# DEVELOPED PROPERTY

Zoned Residential \$1.15 per square foot of improvement Zoned Commercial \$15,000 per acre Zoned Industrial \$15,000 per acre \$15,000 per acre \$15,000 per acre \$15,000 per acre \$15,000 per acre

EXEMPT PROPERTY No Tax

## TERM OF TAX

The term of the authorized special tax shall be as follows:

- A. <u>Developed Property</u>: Developed Property for which a building permit has been issued prior to March 2 of any fiscal year, and the tax shall not exceed a term of 25 years from the initial levy.
- B. <u>Undeveloped Property</u>: All property not classified as Developed, and the tax shall be levied as long as necessary to pay for the costs and expenses of the facilities, bond debt and related costs.

## ANNUAL TAX INCREASE

The Special Tax Rates are subject to annual increases to reflect increases in the cost of construction, appurtenances and indicental expenses not to exceed the maximum rates as hereinafter set forth:

### DEVELOPED PROPERTY

UNDEVELOPED PROPERTY

Zoned Residential	\$1.60 per square foot of improvement
Zoned Commercial	\$21,000 per acre
Zoned Industrial	\$21,000 per acre
Other	\$21,000 per acre

Any changes and modifications shall be subject to certification by the City for final authorization.

\$22,000 per acre

Once the Maximum Special Tax Rate has been assigned to Developed Property, there shall be no further increase in the Special Tax. In cases of subdivision maps and/or parcel maps, the first building permit shall determine the maximum annual tax for the balance of the tract.

## COLLECTION OF ANNUAL TAX

FIRST: Determine monies necessary to make payment on bond debt service, replenish the reserve, pay City administrative costs and/or pay for authorized public capital facilities.

SECOND: Levy annual maximum tax on all Developed Property.

THIRD: To the extent additional funds are needed, levy tax proportionately on all Undeveloped Property, not to exceed authorized annual maximum.

\* \* \*

For further details and particulars as to definitions, implementation and procedure for the levy and collection of the special taxes, reference is made to the Report of the Special Tax Consultant to be kept on file in the Office of the City Clerk and approved prior to the establishment of the Community Facilities District

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Passed and adopted by the Council of The C by the following vote:	City of San Diego	on	JAN 0 8 1991			
Council Members  Abbe Wolfsheimer  Ron Roberts  John Hartley  H. Wes Pratt  Linda Bernhardt  J. Bruce Henderson  Judy McCarty  Bob Filner  Mayor Maureen O'Connor	Yeas DEDEDEDEDEDEDEDEDEDEDEDEDEDEDEDEDEDEDE	Nays	Not Present	Ineligible		
AUTHENTICATED BY:			IAUREEN O'r of The City of San		,	
(Seal)	Ву	City Cle	ARLES G. Al	BDELNOUR an Diego, California	, Deputy.	
	Office of the City Clerk, San Diego, California					
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