

## ORDINANCE NO. 1321

### **AN UNCODIFIED ORDINANCE LEVYING A SPECIAL TAX FOR THE FISCAL YEAR 2021-2022 AND FOLLOWING FISCAL YEARS SOLELY WITHIN AND RELATING TO IMPROVEMENT AREA NO. 3 WITHIN THE CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 23 (FOLSOM RANCH)**

The City Council of the City of Folsom, State of California ordains as follows:

#### **SECTION 1 PURPOSE**

The City Council of the City of Folsom hereby finds, determines and declares based on the record before it that:

1. The City is authorized to establish a community facilities district pursuant to the terms of the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Division 2 of Title 5 of the California Government Code, commencing with Section 53311 (the "Act"); and

2. Pursuant to Section 53350 of the Act, the City is authorized to designate improvement areas within the community facilities district; and

3. Pursuant to Government Code section 53340 and Resolution No. 10435, adopted by the City Council (the "City Council") of the City of Folsom (the "City") on May 26, 2020 (the "Resolution of Formation"), the City Council formed its Community Facilities District No. 23 (Folsom Ranch) (the "Community Facilities District") and a rate and method of apportionment of the special tax (as amended, the "Special Tax") for Improvement Area No. 3 established therein was approved by an election of the qualified electors within the Community Facilities District on such date; and

4. Pursuant to Resolution No. 10747, adopted by the City Council on November 9, 2021 (the "Resolution of Consideration") and Resolution No. 10768 adopted by the City Council on December 14, 2021 (the "Resolution of Change and, collectively with the Resolution of Formation and the Resolution of Consideration, the "Resolutions"), the City Council approved an Amended Rate and Method of Apportionment for City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 3 (the "Amended Rate and Method"), which changes were approved by an by an election of the qualified electors within the Community Facilities District on such date; and

5. The Resolutions proposed the establishment of an appropriations limit for the Improvement Area (each an "Appropriations Limit"); and

6. The City Council desires to levy and impose the Special Tax and to take other related actions.

The foregoing instrument is a correct copy of the original on file in this office.

ATTEST: C. Freeman  
City Clerk of the City of Folsom, California

## SECTION 2

### **NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF FOLSOM RESOLVES:**

1. The recitals set forth in Section 1 are true and correct.
2. A special tax is hereby levied on all Taxable Property (as defined in the Amended Rate and Method) within Improvement Area No. 3 for the 2021-22 fiscal year and for all subsequent fiscal years in the amount of the maximum authorized tax, provided that this amount may be adjusted annually, subject to the maximum authorized special tax limit, by resolution of the City Council.
3. The Finance Director of the City of Folsom or designee thereof (the "CFD Administrator") is authorized and directed, to determine each year, without further action of the City Council, the Special Tax, to prepare the annual Special Tax roll in the amount of the Special Tax in accordance with the related exhibit and, without further action of the City Council, to provide all necessary and appropriate information to the Sacramento County Auditor-Controller's Office (the "County") in proper form, and in proper time, necessary to effect the correct and timely billing and collection of the Special Tax on the secured property tax roll of the County; provided, that as provided in the Resolutions and Section 53340 of the California Government Code, the City has reserved the right to utilize any method of collecting the Special Tax which it shall, from time to time, determine to be in the best interests of the City of Folsom (the "City"), including but not limited to, direct billing by the City to the property owners and supplemental billing.
4. The appropriate officers and agents of the City are authorized to make adjustments to the Special Tax roll prior to the final posting of the Special Tax to the County tax roll each fiscal year, as may be necessary to achieve a correct match of the Special Tax levy with the assessor's parcel numbers finally utilized by the County in sending out property tax bills.
5. The City agrees that, in the event the Special Tax for the Improvement Area is collected on the secured tax roll of the County, the County may deduct its reasonable and agreed charges for collecting the Special Tax from the amounts collected, prior to remitting the Special Tax collections to the City.
6. Taxpayers who have requested changes or corrections of the Special Tax pursuant to Section I of the Amended Rate and Method and who are not satisfied with the decision of the CFD Administrator (whether the CFD Administrator disagrees with the taxpayer or concludes that the City is not authorized to consider the change requested), may appeal to the City Council. The appeal must be in writing, fully explain the grounds of appeal and must be based solely on the correction of mistakes in the levy based upon the status of the property, and no other appeals will be allowed. The CFD Administrator shall schedule the appeal for consideration within a reasonable time at a City Council meeting.

### **SECTION 3 SEVERABILITY**

If for any cause any portion of this ordinance is found to be invalid, or if the Special Tax is found inapplicable to any particular parcel by a court of competent jurisdiction, the balance of this ordinance, and the application of the Special Tax to the remaining parcels, shall not be affected.

### **SECTION 4 EFFECTIVE DATE; EFFECT ON ORDINANCE NO. 1305**

This ordinance shall take effect and be in force as a tax measure thirty (30) days following its second reading and adoption at a meeting of the City Council; and before the expiration of twenty (20) days after its passage the same shall be published, with the names of the members voting for and against the same, at least once in a newspaper of general circulation published and circulated in the District.

Ordinance No. 1305 adopted by the City Council on June 9, 2020, shall be superseded, solely with respect to Improvement Area No. 3, to the extent it is inconsistent with this ordinance, upon the date that this ordinance takes effect, as described in the immediately preceding paragraph.

\* \* \*

This ordinance was introduced and the title thereof read at the regular meeting of the City Council on December 14, 2021 and the second reading occurred at the regular meeting of the City Council on January 11, 2022.

On a motion by Councilmember Rosario Rodriguez second by Councilmember Mike Kozlowski the foregoing ordinance was passed and adopted by the City Council of the City of Folsom, State of California, this 11th day of January 2022, by the following vote, to wit:

**AYES:** Councilmember(s): Aquino, Chalamcherla, Kozlowski, Rodriguez, Howell

**NOES:** Councilmember(s): None


**ABSENT:** Councilmember(s): None

**ABSTAIN:** Councilmember(s): None



Kerri M. Howell, MAYOR

ATTEST:

  
Christa Freemantle, CITY CLERK

Ordinance Effective: February 10, 2022