

RESOLUTION NO. 2024-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHULA VISTA LEVYING SPECIAL TAXES TO BE COLLECTED TO PAY THE COSTS OF FACILITIES AND SERVICES FOR COMMUNITY FACILITIES DISTRICTS 97-2 AND 13-M WITHIN THE CITY OF CHULA VISTA AND DESIGNATING THE DIRECTOR OF FINANCE TO FILE A LIST OF TAXES TO BE LEVIED ON EACH PARCEL WITH THE COUNTY AUDITOR EACH YEAR

WHEREAS, Community Facilities Districts (CFDs) 97-2 and 13-M were previously established within the City of Chula Vista (“City”) in accordance with the “The Mello-Roos Community Facilities Act of 1982” (“The Act”): 97-2 and 13-M; and

WHEREAS, it is necessary that the City Council (the “City Council”) of the City of Chula Vista (the “City”) levy special taxes pursuant to Section 53340 of the California Government Code (“Section 53340”) for the community facilities districts within the City listed on Exhibit A attached hereto (each a “Community Facilities District” and collectively, the “Community Facilities Districts”); and

WHEREAS, pursuant to Section 53340(b), the City Council may by resolution provide for the levy of special taxes in the current and future tax years on parcels of taxable property within each of the Community Facilities Districts at the same rate or at a lower rate provided by the applicable ordinance levying special taxes within each Community Facilities District if such resolution is adopted and a certified list of all parcels subject to the special taxes being levied is filed with the San Diego County Auditor and Controller (the “County Auditor”) on or before the 10th day of August of each tax year, or later with prior consent of the County Auditor; and

WHEREAS, Section 53340 permits the City Council to authorize a City official to file the certified list with the County Auditor, and the City Council desires to authorize the City’s Director of Finance to do so for the 2024-25 tax year, and all subsequent tax years; and

WHEREAS, the rates of the special taxes that will be levied on taxable parcels within each Community Facilities District will not exceed the rates of the special taxes that are authorized to be levied within each District by the applicable ordinance for each respective Community Facilities District.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Chula Vista, acting as the legislative body of Community Facilities Districts 97-2 and 13-M, that:

SECTION 1. The above recitals are all true and correct.

SECTION 2. Special taxes shall be and are hereby authorized to be levied for the 2024-25 tax year and in all future tax years on all taxable parcels of real property within each of the Community Facilities Districts listed in Exhibit A and shall not exceed the rates of the special taxes that are authorized to be levied within each Community Facilities District, as provided by the ordinance levying special taxes within such Community Facilities District. Pursuant to Section 53340 such special taxes shall be collected in the same manner as ordinary *ad valorem* property taxes are collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for *ad valorem* taxes.

SECTION 3. The Director of Finance of the City is designated to file a certified list of all parcels within each Community Facilities District subject to the special taxes, including the amount of the special tax to be levied on each parcel for the applicable tax year, with the County Auditor on or before the 10th day of August of each tax year, or later with the prior consent of the County Auditor, together with a request that the special taxes be collected on the tax bills for such parcels along with the ordinary *ad valorem* property taxes to be levied on and collected from the owners of such parcels.

SECTION 4. City staff and City's special tax consultants are hereby authorized and directed to take all such necessary and further actions to carry out the directives and requirements of this Resolution.

SECTION 5. This Resolution shall become effective upon its adoption.

Presented by

Approved as to form by

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Sarah Schoen  
Director of Finance/Treasurer

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Marco A. Verdugo  
City Attorney

EXHIBIT A

LIST OF COMMUNITY FACILITIES DISTRICTS

<b>Community Facilities District No.</b>	<b>District/Area Name</b>
97-2	Otay Ranch Preserve
13-M	Otay Ranch Village 2