RESOLUTION NO. R2017-09

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT AUTHORIZING THE ESTABLISHMENT OF AN ANNUAL SPECIAL TAX FOR RANCHO MURIETA CSD COMMUNITY FACILITIES DISTRICT NO. 2014-01 (RANCHO NORTH/MURIETA GARDENS) FOR FISCAL YEAR 2017-2018 AND FUTURE TAX YEARS

WHEREAS, the Board of Directors (the "Board") of the Rancho Murieta Community Services District (the "District") had previously initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors to authorize the levy of special taxes in Community Facilities District No. 2014-01 (Rancho North/Murieta Gardens) ("CFD 2014-01"), all as authorized 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 (the "Act");

WHEREAS, the Board, by the adoption of Ordinance No. 2014-03, as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of such special taxes in CFD 2014-01; and

WHEREAS, Government Code Section 53340 provides that the Board may provide, by resolution, for the levy of the special taxes in CFD 2014-01 in the current tax year and future tax years at the same rates or at a lower rate than the rate provided for in Ordinance No. 2014-03, if such resolution is adopted and a certified list of all parcels in CFD 2014-01 subject to the special tax levy, including the amount of the special tax to be levied on each such parcel for the current tax year (the "Fiscal Year 2017-2018 Certified List") and future tax years, is timely filed by the District Secretary or other official designated by the Board with the Auditor of the County of Sacramento (the "County Auditor").

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

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

<u>Section 2</u>. The General Manager is hereby authorized and directed to determine or cause to be determined the specific rates and amounts of the special tax to be collected from taxable parcels within CFD 2014-01 for Fiscal Year 2017-18 and in future tax years.

<u>Section 3</u>. The General Manager is hereby authorized and directed to prepare or cause the preparation of the Fiscal Year 2017-18 Certified List and in future tax years and to submit such list to the County Auditor on or before August 17th or such later date to which the County Auditor may agree.

<u>Section 4</u>. The special tax shall be collected in the same manner as ordinary ad valorem property taxes are collected, and shall be subject to the same penalties and same procedure and sale in cases of any delinquency for ad valorem taxes, and the Sacramento County Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting any said special tax.

<u>Section 5</u>. It is hereby further directed that a certified copy of this Resolution, together with the Certified List for Fiscal Year 2017-18 and future tax years, also be filed with the County Auditor.

<u>Section 6</u>. The County Auditor is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land effected in a space marked "public improvements, special tax" or by any other suitable designation, the installment of the special tax.

<u>Section 7</u>. The County Auditor shall then, at the close of the tax collection period, promptly render to the District a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making any such collection.

Section 8. This resolution shall become effective upon its adoption.

PASSED, APPROVED AND ADOPTED this 16th day of August, 2017, by the following roll call vote:

AYES:

Pecotich, Graf, Clark, Pasek

NOES:

None

ABSENT:

Merchant

ABSTAIN:

None

Mark Pecotich, President of the Board Rancho Murieta Community Services District

ATTEST:

Suzanne Lindenfeld, District Secretary