

## **Ordinance 24-04**

### **Ordinance of the Board of Directors of the San Miguel Consolidated Fire Protection District Authorizing the Levy of Special Taxes in a Community Facilities District, Including Certain Annexation Territory Identified as Annexation 4, into San Miguel Consolidated Fire Protection District Community Facilities District 2022-1**

**WHEREAS**, the Board of Directors (the "Board") of the San Miguel Consolidated Fire Protection District (the "District") has established the San Miguel Consolidated Fire Protection District, Community Facilities District No. 2022-1, County of San Diego, State of California ("CFD No. 2022-1") for the purpose of levying special taxes on parcels of taxable property therein for the purpose of providing certain services, which are necessary to meet increased demands placed upon the District as a result of the development of said real property; and

**WHEREAS**, the rate and method of apportionment of special tax for CFD No. 2022-1 is set forth in Exhibit "C" to the Board Resolution 24-24, which was adopted on June 12, 2024 (the "Resolution of Intention"); and

**WHEREAS**, the District has conducted proceedings to annex territory into CFD No. 2022-1 and, with respect to the proceedings, following an election of the qualified electors in the territory proposed for annexation (the "Annexation No. 4"), the Board, on July 24, 2024, adopted a resolution which declared the results of the special election and determined that the territory proposed to be annexed is added to and part of CFD No. 2022-1.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of the San Miguel Consolidated Fire Protection District, California, acting in its capacity as the legislative body of the San Miguel Consolidated Fire Protection District, Community Facilities District No. 2022-1, County of San Diego, State of California, does hereby:

#### Section 1.

The foregoing recitals are true and correct.

#### Section 2.

By the passage of this Ordinance, the Board hereby authorizes and levies the special tax within CFD No. 2022-1, including the Annexation Territory, pursuant to Article 3.5 (commencing with Section 53339) of Chapter 2.5 of Part 1 of Division 2 of Title 5 of the California Government Code, commonly known as the "Mello-Roos Community Facilities Act of 1982," (the "Act"), at the rate and in accordance with the rate and method of apportionment of special tax set forth in the Resolution of Intention, which rate and method is by this reference incorporated herein. The special tax has previously been levied in the original

territory of CFD No. 2022-1 pursuant to Ordinance No. 2022-2 passed and adopted by the Board on October 12, 2022, and the special tax is hereby levied commencing in Fiscal Year 2023-24 in CFD No. 2022-1, including Annexation 4, and in each fiscal year thereafter to pay for the services for CFD No. 2022-1 and the costs of administering the District.

Section 3.

The Fire Chief or designee or employee or consultant of the District is hereby authorized and directed each fiscal year to determine the specific special tax to be levied for the next ensuing fiscal year for each parcel of real property within CFD No. 2022-1, including Annexation 4, in the manner and as provided in the Resolution of Intention.

Section 4.

Exemptions from the levy of the special tax shall be as provided in the Resolution of Intention and the applicable provisions of the Act. In no event shall the special tax be levied on any parcel within CFD No. 2022-1 in excess of the maximum special tax specified in the Resolution of Intention.

Section 5.

All of the collections of the special tax shall be used as provided in the Act and in the Resolution of Intention, including, but not limited to, the payment of the costs of the services, the payment of the costs of the District in administering CFD No. 2022-1, and the costs of collecting and administering the special tax.

Section 6.

The special tax shall be collected in the same manner and at the same time as ordinary *ad valorem* taxes are collected and shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes; provided, however, that CFD No. 2022-1 may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations. The General Manager of the District, or his or her designee, is hereby authorized and directed to provide all necessary information to the auditor/tax collector of the County of San Diego in order to effect proper billing and collection of the special tax, so that the special tax shall be included on the secured property tax roll of the County of San Diego for Fiscal Year 2023-24 and for each fiscal year thereafter until no longer required to pay for the Services or until otherwise terminated by the District.

Section 7.

If for any reason any portion of this Ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel within CFD No. 2022-1, including Annexation 4, by a court of competent jurisdiction, the balance of this Ordinance

and the application of the special tax to the remaining parcels within CFD No. 2022-1, including Annexation 4, shall not be affected.

Section 8.

This Ordinance shall be effective thirty (30) days after its adoption. Within fifteen (15) days after its adoption, the Board Clerk shall cause this Ordinance, or a summary of it, to be published in a newspaper of general circulation in the District.

**PASSED AND ADOPTED** by the Board of Directors of the San Miguel Consolidated Fire Protection District this 14<sup>th</sup> day of August 2024, by the following vote:

AYES: **Directors McKenna, Muns, Nelson, Pierce, Raddatz, Robles and Woodruff**

NOES: **None**

ABSTAIN: **None**

ABSENT: **None**

ATTEST

  
\_\_\_\_\_  
Shayna Rians, Board Clerk

  
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Jesse A. Robles, Board President

I hereby certify that the foregoing Ordinance was duly introduced at a regular public meeting of the San Miguel Consolidated Fire Protection District Board, held on July 24, 2024, and was duly adopted, passed, and ordered posted at an adjourned regular meeting of the San Miguel Consolidated Fire Protection District Board held on August 14, 2024.

  
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Board Clerk  
San Miguel Consolidated Fire Protection District