

**RESOLUTION NO. 2023-48**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COACHELLA, CALIFORNIA, AUTHORIZING THE ESTABLISHMENT OF AN ANNUAL SPECIAL TAX FOR CITY OF COACHELLA COMMUNITY FACILITIES DISTRICT NO. 2005-1 (LAW ENFORCEMENT, FIRE AND PARAMEDIC SERVICES) AND ANNEXATION AREAS THERETO FOR FISCAL YEAR 2023/24.**

**WHEREAS**, the City Council (the “Council”) of the City of Coachella (the “City”) 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 City of Coachella Community Facilities District No. 2005-1 (Law Enforcement, Fire and Paramedic Services) (the “CFD 2005-1”), Annexation Area Nos. 1, 2, 3, 4, 5, 6, 7, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 28, 29, 30, 31, 32, 33, 34 and 35 of the 2005-1 CFD (collectively, the “Annexation Areas”), 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”); and,

**WHEREAS**, this Council, by the adoption of applicable ordinances, as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of such special taxes in the CFD 2005-1 and the Annexation Areas; and,

**WHEREAS**, Government Code Section 53340 provides that this Council may provide, by resolution, for the levy of the special taxes in the CFD 2005-1 and the Annexation Areas in the current tax year and future tax years at the same rates or at a lower rate than the rate provided for in the ordinance levying such special taxes if such resolution is adopted and a certified list of all parcels in the CFD 2005-1 and the Annexation Areas subject to the special tax levy including the amount of the special tax to be levied on each parcel in the CFD 2005-1 and the Annexation Areas for the current tax year (the “Fiscal Year 2022/2023 Certified List”) and future tax years, is timely filed by the clerk or other official designated by this Council with the Auditor of the County of Riverside (the “County Auditor”).

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF COACHELLA DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:**

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

**Section 2.** The City 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 the CFD 2005-1 and the Annexation areas for Fiscal Year 2023/2024.

**Section 3.** The City Manager is hereby authorized and directed to prepare or cause the preparation of the Fiscal Year 2023/2024 Certified List and to submit such list to the County Auditor on or before August 10, 2023 or such later date to which the County Auditor may agree.

**Section 4.** 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 Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting any said special tax.

**Section 5.** It is hereby further directed that a certified copy of this Resolution, together with the Certified List for Fiscal Year 2023/2024, also be filed with the County Auditor.

**Section 6.** 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.

**Section 7.** The County Auditor shall then, at the close of the tax collection period, promptly render to the City 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 26<sup>th</sup> day of July, 2023.

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Steven A. Hernandez  
Mayor

**ATTEST:**

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Angela M. Zepeda  
City Clerk

**APPROVED AS TO FORM:**

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Carlos Campos  
City Attorney

STATE OF CALIFORNIA            )  
COUNTY OF RIVERSIDE        ) ss.  
CITY OF COACHELLA            )

**I HEREBY CERTIFY** that the foregoing Resolution No. 2023-48 was duly adopted by the City Council of the City of Coachella at a regular meeting thereof, held on the 26<sup>th</sup> day of July, 2023 by the following vote of Council:

AYES:

NOES:

ABSENT:

ABSTAIN:

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Delia Granados  
Deputy City Clerk