

**City of Coachella**  
**Community Facilities District No. 2005-1**  
**Law Enforcement, Fire and Paramedic Services**  
**RATE AND METHOD OF APPORTIONMENT**

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in Community Facilities District No. 2005-1 of the City of Coachella ("CFD") and collected each Fiscal Year commencing in Fiscal Year 2006-07, in an amount determined by the City Council of the City of Coachella, through the application of the Rate and Method of Apportionment as described below. All of the real property in the CFD, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**"Act"** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

**"Assessor's Parcel"** means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's parcel number.

**"Assessor's Parcel Map"** means an official map of the County Assessor of the County designating parcels by Assessor's parcel number.

**"CFD Administrator"** means an official of the City, or designee thereof, responsible for providing for the levy and collection of the Special Taxes.

**"CFD"** means City of Coachella Community Facilities District No. 2005-1 (Law Enforcement, Fire and Paramedic Services).

**"City"** means the City of Coachella.

**"City Council"** means the City Council of the City.

**"Commercial or Industrial Property"** means for each Fiscal Year, property for which a building permit for new construction of a commercial or industrial use building has been issued.

**"County"** means the County of Riverside.

**"Developed Multi-Family Residential Property"** means for each Fiscal Year, all Taxable Property for which a building permit for new construction of a multi-family dwelling with four or more units was issued prior to June 30 of the prior Fiscal Year, exclusive of property for which the property owner pays Transient Occupancy Taxes or the property owner has entered into an agreement with the City pursuant to which such property owner pays Transient Occupancy Taxes.

**“Developed Property”** means for each Fiscal Year, all Developed Multi-Family Residential Property and Developed Single-Family Residential Property.

**“Developed Single-Family Residential Property”** means for each Fiscal Year, all Taxable Property for which a building permit for new construction of a single-family dwelling unit was issued prior to June 30 of the prior Fiscal Year.

**“Fiscal Year”** means the period starting July 1 and ending on the following June 30.

**“Resolution of Formation”** means the resolution adopted by the City as authorized by Section 53325.1 of the California Government Code.

**“Special Tax”** means the special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property.

**“State”** means the State of California.

**“Taxable Property”** means all of the Assessor’s Parcels within the boundaries of the CFD that are not exempt from the Special Tax pursuant to law or Section E below.

**“Transient Occupancy Taxes”** means those transient occupancy taxes payable to the City pursuant to Ordinance.

**“Undeveloped Property”** means, for each Fiscal Year, all Assessor’s Parcels not classified as Developed Property or Commercial or Industrial Property.

## **B. ASSIGNMENT TO LAND USE CLASSES**

Each Fiscal Year, all Taxable Property within the CFD classified as Developed Single-Family Residential Property or Developed Multi-Family Residential Property shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below.

## **C. MAXIMUM SPECIAL TAX**

### **1. Developed Single-Family Residential Property**

#### **a. Maximum Special Tax**

The 2005-06 thru 2014-15 Maximum Special Tax for each Assessor’s Parcel classified as Developed Single-Family Residential Property shall be \$663.00 for Police Services and \$405.00 for Fire/Paramedic Services.

#### **b. Increase in the Maximum Special Tax**

On each July 1, commencing on July 1, 2015, the Maximum Special Tax shall be increased by an amount equal to the percentage increase in the U.S. Department of Labor Statistics, Consumer Price Index, for Los Angeles-Riverside-Orange

County, California, for the 12 month period ending the preceding December 31, of the amount in effect for the previous Fiscal Year.

## **2. Developed Multi-Family Residential Property**

### **a. Maximum Special Tax**

The 2005-06 thru 2014-15 Maximum Special Tax for each Assessor's Parcel classified as Developed Multi-Family Residential Property shall be \$663.00 for Police Services and \$405.00 for Fire/Paramedic Services multiplied by the number of separate dwelling units applicable to such Assessor's Parcel.

### **b. Increase the Maximum Special Tax**

On each July 1, commencing on July 1, 2015, the Maximum Special Tax shall be increased by an amount equal to the percentage increase in the U.S. Department of Labor Statistics, Consumer Price Index, for Los Angeles-Riverside-Orange County, California, for the 12 month period ending the preceding December 31, of the amount in effect for the previous Fiscal Year.

## **D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

Commencing with Fiscal Year 2005-06 and for each following Fiscal Year, the City Council shall levy the Special Tax at the Maximum Special Tax on all Developed Single Family Residential Property and Developed Multi-Family Residential Property.

## **E. EXEMPTIONS; EXCLUSIONS**

No Special Tax shall be levied on Undeveloped Property, Commercial or Industrial Property or for Developed Property developed as part of a development with less than 4 units. In the event that a Developed Multi-Family Residential Property that has been excluded from a levy of the Special Tax by reason of the payment by the property owner of Transient Occupancy Tax, and should that payment be terminated, such Assessor Parcel shall not longer be excluded from Developed Multi-Family Residential Property and will be subject to the Special Tax.

## **F. APPEALS AND INTERPRETATIONS**

Any taxpayer may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the calculation of the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Board by filing a written notice of appeal with the Board Secretary, provided that the appellant is current in

his/her payments of Special Taxes. The second appeal must specify the reasons for its disagreement with the CFD Administrator's determination.

#### **G. MANNER OF COLLECTION**

The Special Tax will be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that the CFD may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

#### **H. PREPAYMENT OF THE SPECIAL TAX**

The Special Tax may not be prepaid.

#### **I. TERM OF THE SPECIAL TAX**

The Annual Maximum Special Tax shall be levied in perpetuity or until Law Enforcement, Fire and Paramedic Services are no longer being provided by the City within the CPD, whichever is earlier.