ORDINANCE NO. 1214

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COACHELLA, CALIFORNIA, LEVYING SPECIAL TAXES WITHIN THE CITY OF COACHELLA COMMUNITY FACILITIES DISTRICT NO. 2024-1 (PUBLIC SERVICES)

WHEREAS, on July 24, 2024, the City Council of the City of Coachella (the "City Council") adopted Resolution No. 2024-42 entitled "A Resolution of the City Council of the City of Coachella Declaring Its Intention to Establish City of Coachella Community Facilities District No. 2024-1 (Public Services) and to Authorize the Levy of a Special Tax Therein to Finance Certain Services" (the "Resolution of Intention"), stating its intention to establish the City of Coachella Community Facilities District No. 2024-1 (Public Services) (the "District") to fund certain services described therein (the "Services") pursuant to the Mello-Roos Community Facilities Act of 1982, California Government Code section 53311 *et seq.* (the "Act"); and

WHEREAS, notice was published as required by the Act of the public hearing called pursuant to the Resolution of Intention as to the City Council's intention to form the District and to provide for the costs of the Services; and

WHEREAS, the Resolution of Intention called for a public hearing on the District to be held on September 11, 2024, and on this date the City Council held a public hearing, as required by the Act, relative to its decision to proceed with the formation of the District and the levy of special taxes therein; and

WHEREAS, at the public hearing all persons desiring to be heard on all matters pertaining to the formation of the District and the levy of the special taxes were heard, evidence was presented and considered by this City Council and a full and fair hearing was held; and

WHEREAS, subsequent to the close of the public hearing, this City Council adopted resolutions entitled "Resolution of Formation of the City Council of the City of Coachella to establish City of Coachella Community Facilities District No. 2024-1 (Public Services), to establish an Appropriations Limit therefor, to authorize the Levy of A Special Tax therein, and to Submit the establishment of an Appropriations Limit and the Levy of Special Taxes to the Qualified Electors thereof" (the "Resolution of Formation"), and "Resolution of the City Council of the City of Coachella calling a Special Election and submitting to the Qualified Electors of City of Coachella Community Facilities District No. 2024-1 (Public Services) propositions regarding the establishment of an appropriations Limit and the annual Levy of a Special Tax Within the Community Facilities District", which resolutions established the District, authorized the levy of a special tax within the District, and called an election within the District on the proposition of levying a special tax within, and establishing an appropriations limit for, the District; and

WHEREAS, an election was held within the District in which the landowners approved said propositions by ballots cast in the election.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Coachella as follows:

1. By the passage of this Ordinance, this City Council hereby authorizes and levies special taxes within the District, pursuant to the Act, at the rate and in accordance with

the rate and method of apportionment of special taxes appended as **Exhibit B** to the Resolution of Formation (the "Rate and Method of Apportionment"), which Resolution of Formation is by this reference incorporated herein. The Special Tax is hereby levied to pay for the Services for the District, as contemplated by the Resolution of Formation and the Rate and Method of Apportionment, commencing in fiscal year 2024-25 and in each fiscal year thereafter.

- 2. The Public Works Director of the City or her designee is hereby authorized and directed each fiscal year to determine the specific special tax rate and amount to be levied for each parcel of real property within the District, in the manner and as provided in the Rate and Method of Apportionment.
- **3.** Exemptions from the levy of the Special Tax shall be as provided in the Resolution of Formation and the applicable provisions of the Act. In no event shall special taxes be levied on any parcel within the District in excess of the maximum tax specified in the Rate and Method of Apportionment.
- **4.** All of the collections of the special tax shall be used as provided for in the Act and in the Resolution of Formation, including, but not limited to, the payment of costs of providing the Services, the payment of City costs in administering the District and the costs of collecting and administering the special tax.
- 5. The special taxes shall be collected from time to time as necessary to meet the financial obligations of the District. The special taxes will be collected in the same manner as ordinary ad valorem property taxes, and the special taxes 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. In addition, the provisions of California Government Code section 53356.1 shall apply to delinquent special tax payments. The Public Works Director or her designee is hereby authorized and directed to provide all necessary information to the auditor/tax collector of the County of Riverside and to take all actions necessary to effect proper billing and collection of the special tax, so that the special tax shall be levied and collected in sufficient amounts and at the times necessary to satisfy the financial obligations of the District in each fiscal year.

Notwithstanding the foregoing, any special taxes that cannot be collected on the County tax roll, or are not so collected, may be collected through direct billing by the City.

- **6.** If for any reason a court with jurisdiction finds any portion of this ordinance to be invalid or finds the special tax to be inapplicable to any particular parcel, then the balance of this ordinance and the application of the special tax to the remaining parcels shall not be affected.
- 7. This ordinance shall take effect and be in force immediately as a tax measure; and before the expiration of fifteen (15) days after its passage the same shall be published, with the names of the members voting for and against the same, at least once in a newspaper of general circulation published and circulated in the District.

PASSED, APPROVED and ADOPTED this 11th day of September, 2024 by the following votes:

AYES:	
NOES:	
ABSENT:	
ABSTAIN:	
	Steven Hernandez, Mayor City of Coachella
ATTEST:	enty of continu
Angela M. Zepeda, City Clerk City of Coachella	
	true and correct copy of an ordinance, being Ordinance No. eting of the City Council of the City of Coachella, California,
	Angela M. Zepeda, City Clerk
	City of Coachella
APPROVED AS TO FORM:	
Carlos L. Campos, City Attorney City of Coachella	