

RESOLUTION NO. 2026-53

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COACHELLA DETERMINING THE VALIDITY OF PRIOR PROCEEDINGS RELATING TO ANNEXATION OF PROPERTY (ANNEXATION NO. 37) INTO CITY OF COACHELLA COMMUNITY FACILITIES DISTRICT NO. 2005-1 (LAW ENFORCEMENT, FIRE AND PARAMEDIC SERVICES)

WHEREAS, the City Council (the “Council”) of the City of Coachella, California (the “City”), has heretofore adopted Resolution No. 2026-45 stating its intention to annex certain property, consisting of Casa Sienna – (“Annexation Area No. 37”), into City of Coachella Community Facilities District No. 2005-1 (Law Enforcement, Fire and Paramedic Services) (the “District”) pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, (the “Act”); and

WHEREAS, a copy of Resolution No. 2026-45 incorporating a description and map of the proposed boundaries of Annexation Area No. 37, and setting forth the rate and method of apportionment and manner of collection of the special tax to be levied within Annexation Area No. 37, which will be used to finance a portion of the cost of providing law enforcement, fire and paramedic services that are in addition to those provided in the territory within Annexation Area No. 37, prior to the annexation of Annexation Area No. 37, respectively, to the District and do not supplant services already available within the territory of proposed to be included in Annexation Area No. 37, are on file with the City Clerk and incorporated herein by reference; and

WHEREAS, Resolution No. 2026-45 set September 9, 2026 as the date of the public hearing on the annexation of Annexation Area No. 37 to the District and this Council held the said public hearing as required by law; and

WHEREAS, at said hearing all persons not exempt from the special tax desiring to be heard on all matters pertaining to the annexation of Annexation Area No. 37 to the District were heard and a full and fair hearing was held; and

WHEREAS, at said hearings evidence was presented to the Council on said matters before it, and this Council at the conclusion of said hearings is fully advised in the premises;

NOW, THEREFORE, BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF COACHELLA AS FOLLOWS:

Section 1. Pursuant to Section 53325.1(b) of the Government Code, the Council finds and determines that the proceedings prior hereto were valid and in conformity with the requirements of the Act.

Section 2. The description and map of the boundaries of Annexation Area No. 37 on file in the City Clerk’s office and as described in said Resolution No. 2026-45 and incorporated herein by reference, shall be the boundaries of Annexation Area No. 37. The map of the proposed boundaries of Annexation Area No. 37 has been recorded in the Office of the County Recorder of

Riverside County, California in Book 99, page 84 of the Book of Maps of Assessments and Community Facilities Districts (Instrument Number 2026-0251427).

Section 3. Except where funds are otherwise available, there shall be levied annually in accordance with procedures contained in the Act, a special tax sufficient to finance a portion of the cost of providing law enforcement, fire and paramedic services that are in addition to those provided in the territory within Annexation Area No. 37 prior to the annexation thereof to the District and do not supplant services already available within the territory proposed to be included in Annexation Area No. 37. The rate and method of apportionment of the special tax and manner of collection is described in detail in Exhibit “A” attached hereto and incorporated herein by this reference. The special tax shall be utilized to pay for authorized services.

Section 4. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach to all real property in Annexation Area No. 37, and this lien shall continue in force and effect until the special tax obligation is canceled in accordance with law or until collection of the tax by the City ceases.

Section 5. Council finds that the proposed public services are necessary to meet the increased demand put upon the City as a result of the development within Annexation Area No. 37.

Section 6. The Council finds that there is not an ad valorem property tax currently being levied on property within Annexation Area No. 37 for the exclusive purpose of financing law enforcement, fire and paramedic services.

Section 7. Written protests against annexation of Annexation Area No. 37, or against the furnishing of specified services or facilities or the levying of a specified special tax within Annexation Area No. 37, have not been filed by by 50% or more of the registered voters, or six registered voters, whichever is more, residing within the existing District, or if 50% or more of the registered voters or six registered voters, whichever is more, residing within the territory proposed for Annexation No. 37, or the owners of one-half or more of the area of land in the territory included in the existing District and not exempt from special tax, or the owners of one-half or more of the area of land in the territory proposed for Annexation No. 37 and not exempt from the special tax.

Section 8. The Office of the City Manager, 53-990 Enterprise Way, Coachella, California 92236, (760) 398-3502, or its designee, is designated to be responsible for preparing annually a current roll of special tax levy obligations by assessor’s parcel number and for estimating future special tax levies pursuant to Section 53340.1 of the Government Code.

Section 9. The City Clerk is directed to certify and attest to this Resolution and to take any and all necessary acts to call, hold, canvass and certify an election or elections on the levy of the special tax.

PASSED, APPROVED and ADOPTED this 9th day of September, 2026.

Dr. Frank Figueroa
Mayor

ATTEST:

Angela M. Zepeda
City Clerk

APPROVED AS TO FORM:

Ryan Guiboa
City Attorney

State of California)
County of Riverside) ss
City of Coachella)

I HEREBY CERTIFY that the foregoing Resolution 2026-53 was duly adopted by the City Council of the City of Coachella at a regular meeting thereof, held and on the 9th day of September, 2026 by the following vote of Council:

AYES:

NOES:

ABSTAIN:

ABSENT:

Delia Granados
Deputy City Clerk

EXHIBIT “A”

**RATE AND METHOD OF APPORTIONMENT
OF SPECIAL TAX**

**RATE AND METHOD OF APPORTIONMENT FOR
CITY OF COACHELLA COMMUNITY FACILITIES DISTRICT NO. 2005-1
(LAW ENFORCEMENT, FIRE AND PARAMEDIC SERVICES)**

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

"CDF" 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 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 Taxable Property.

“State” means the State of California.

“Taxable Property” means all the Assessor’s Parcels within the boundaries of the CFD which 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 Maximum Special Tax for each Assessor’s Parcel classified as Developed Single-Family Residential Property shall be \$846.76 for Police Services and \$511.34 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 Maximum Special Tax for each Assessor's Parcel classified as Developed Multi-Family Residential Property shall be \$846.76 for Police Services and \$511.34 for Fire/Paramedic Services multiplied by the number of separate dwelling units applicable to such Assessor's Parcel.

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.

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 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 CFD, whichever is earlier.