

## **MOUNTAINS RECREATION AND CONSERVATION AUTHORITY**

July 26, 2017 – Agenda Item VI(i)

Resolution No. 17-132

### **RESOLUTION OF THE GOVERNING BOARD OF THE MOUNTAINS RECREATION AND CONSERVATION AUTHORITY COMBINING AND ORDERING COLLECTION OF SPECIAL TAXES FOR COMMUNITY FACILITIES DISTRICT NO. 2016-2 WITH COMMUNITY FACILITIES DISTRICT NO. 2**

*RESOLVED* by the Governing Board of Directors (the "Board") of the Mountains Recreation and Conservation Authority (the "Authority"), County of Los Angeles, California, that:

WHEREAS, on August 7, 2012, the Governing Board (the "Board") of the Mountains Recreation and Conservation Authority (the "MRCA") adopted Resolution No. 12-102, establishing Community Facilities District No. 2 ("CFD No. 2"), under the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code (the "Act"), for the purpose of funding open space protection and fire prevention ("Facilities") by imposing a special tax on all taxable developed real property within the Woodland Hills, Encino and Tarzana Hillside Areas (the "CFD No. 2 Special Tax"); and

WHEREAS, on August 7, 2012, the Board adopted Resolution No. 12-103 ordering an election for November 6, 2012 on levying Special Taxes on taxable developed real property within CFD No. 2; and

WHEREAS, on November 6, 2012, the election ("Measure MM") on the levy of Special Taxes within CFD No. 2 was approved by the voters, receiving 68.67% support; and

WHEREAS, the required notice of special tax lien for CFD No. 2 was recorded in the Office of the Los Angeles County Recorder on January 23, 2013; and

WHEREAS, on April 3, 2013, the Board subsequent to the election, adopted Resolution No. 13-49, which certified the results of the election; declared CFD No. 2 to be fully formed with the authority to levy the special tax, and declared that all prior proceedings and actions taken by the Board were valid and in conformity with the Act; and

WHEREAS, direct assessment account number 068.54 was established with Los Angeles County for collection of CFD No. 2 Special Tax on the property tax bills; and

WHEREAS, on August 3, 2016, the Governing Board (the "Board") of the Mountains Recreation and Conservation Authority (the "MRCA") adopted Resolution No. 16-119, establishing Community Facilities District No. 2016-2 ("CFD No. 2016-2"), under the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code (the "Act"), for the purpose of funding fire prevention, wildlife corridor and open space protection ("Facilities") by imposing a special tax on all taxable developed real property within the Woodland Hills, Encino and Tarzana Hillside Areas (the "Special Tax"); and

WHEREAS, on August 3, 2016, the Board adopted Resolution No. 16-120 ordering an election for November 8, 2016 on levying Special Taxes on taxable developed real property within CFD No. 2016-2; and

WHEREAS, on November 8, 2016, the election ("Measure FF") on the levy of Special Taxes within CFD No. 2016-2 was approved by the voters, receiving 76.99% support; and

WHEREAS, the required notice of special tax lien for CFD No. 2016-2 was recorded in the Office of the Los Angeles County Recorder on January 13, 2017; and

WHEREAS, on January 4, 2017, the Board subsequent to the election, adopted Resolution No. 2017-12, which certified the results of the election; declared CFD No. 2016-2 to be fully formed with the authority to levy the special tax, and declared that all prior proceedings and actions taken by the Board were valid and in conformity with the Act.

NOW, THEREFORE, BE IT RESOLVED:

- A. The foregoing recitals are true and correct.
- B. CFD No. 2 and CFD No. 2016-2 special taxes are imposed on taxable developed real property within the Woodland Hills, Encino and Tarzana Hillside Areas.
- C. Los Angeles County charges service fees for processing and collecting taxes per line item and direct assessment account.
- D. In order to reduce Los Angeles County service fees for processing and collecting taxes, the MRCA or his designee is authorized and directed to combine CFD No. 2 and CFD No. 2016-2 special taxes per parcel for placement on the property tax bills under the direct assessment account established for CFD No. 2, direct assessment account number 068.54.

E. After collection by the County, the net amount of the special taxes, after deduction of any compensation due the County for collection, shall be paid to MRCA. The MRCA shall cause the proceeds of collected funds to be held in special funds and accounted for separately.

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Chair

AYES:

NOS:

ABSTAIN:

ABSENT:

I HEREBY CERTIFY that the foregoing resolution was adopted at a special meeting of the governing board of the Mountains Recreation and Conservation Authority, duly noticed and held according to law, on the 26th day of July, 2017.

Date:

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Executive Officer