

MOUNTAINS RECREATION AND CONSERVATION AUTHORITY

July 11, 2018 – Agenda Item VI(e)

Resolution No. 18-101

RESOLUTION OF THE GOVERNING BOARD OF THE MOUNTAINS RECREATION AND CONSERVATION AUTHORITY ORDERING LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2018-19 WITHIN COMMUNITY FACILITIES DISTRICT NO. 2 (OPEN SPACE PROTECTION AND FIRE PREVENTION)

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 "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.

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.

NOW, THEREFORE, BE IT RESOLVED:

A. The foregoing recitals are true and correct.

B. The Board, in accordance, with the Rate and Method of Apportionment of Special Tax as shown in Exhibit C to Resolution 12-102, a special tax of \$19 per parcel is hereby authorized and levied on all taxable developed real property within CFD No. 2 for fiscal year 2018-19.

C. All of the collections of the special tax shall be used as provided for in the Act and in Exhibit B to Resolution 12-102 including, but not limited to, the payment of the costs of the Facilities, the payment of the costs of the Agency in administering CFD No. 2, and the costs of collecting and administering the special tax.

D. The MRCA or his designee is authorized and directed to determine, without further action of this Board, to provide all necessary and appropriate information to the Los Angeles County Auditor in the form, and within the time, necessary to effect the correct and timely billing and collection of the special tax on the secured property tax roll of the County of Los Angeles ("County"). The special tax shall be levied and collected in the same manner, shall be subject to the same penalties and the same lien priority, and the same procedure and sale for delinquency, as for ad valorem taxes.

E. If a court of competent jurisdiction finds any part of this Resolution to be invalid or the Special Tax to be inapplicable to or unreasonable for any particular parcel, the balance of this Resolution and the application of the Special Tax to the remaining parcels shall not be affected and shall remain in full force and effect.

Chair

AYES:

NOS:

ABSTAIN:

ABSENT:

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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 11th day of July, 2018.

Date:

Executive Officer