

MOUNTAINS RECREATION AND CONSERVATION AUTHORITY

November 7, 2018 – Agenda Item VI(b)

Resolution No. 18-183

RESOLUTION OF THE GOVERNING BOARD OF THE MOUNTAINS RECREATION AND CONSERVATION AUTHORITY AUTHORIZING FISCAL YEAR 2017-18 SPECIAL TAX REFUNDS IN COMMUNITY FACILITIES DISTRICT NO. 2015-1 (STERLING WEST HILLS) DAYTON CANYON, CITY OF LOS ANGELES

WHEREAS, on October 7, 2015, the Governing Board (the “Board”) of the Mountains Recreation and Conservation Authority (the “MRCA”) adopted Resolution No. 15-150, forming Community Facilities District No. 2015-1 (the “CFD”) for the purpose of funding open space protection services for the Sterling West Hills Development (the “Special Tax”); and

WHEREAS, on October 7, 2015, the Board adopted Resolution No. 15-151 calling for a special tax election on October 7, 2015 on levying Special Taxes on taxable real property within the CFD; and

WHEREAS, on October 7, 2015, the election on the levy of Special Taxes within the CFD was approved by the landowners within the CFD, receiving 100.00% support; and

WHEREAS, on October 7, 2015, the Board subsequent to the election, adopted Resolution No. 15-152, which declared the results of the election; declared the CFD 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.

WHEREAS, the required notice of special tax lien for the CFD was recorded in the Office of the Los Angeles County Recorder on October 22, 2015.

WHEREAS, Section F. Appeals of the Rate and Method of Apportionment, states no refunds of previously paid special taxes shall be made.

WHEREAS, the Special Tax Administrator has determined that fiscal year 2017-18 special taxes have been levied in error and should be refunded to Centex Homes.

Resolved, That the Governing Board of the Mountains Recreation and Conservation Authority hereby:

1. CONFIRMS that the foregoing recitals are true and correct; and
2. WAIVES the requirement in Section F. Appeals of the Rate and Method of Apportionment, stating no refunds of previously paid special taxes shall be made, and

3. AUTHORIZES issuance of fiscal year 2017-18 special taxes refunds to Centex Homes levied in error as determined by the Special Tax Administrator.

Chair

AYES:

NOS:

ABSTAIN:

ABSENT:

I HEREBY CERTIFY that the foregoing resolution was adopted at a regular meeting of the Governing Board of the Mountains Recreation and Conservation Authority, duly noticed and held according to law, on the 7th day of November, 2018.

Date:

Executive Officer