

MOUNTAINS RECREATION AND CONSERVATION AUTHORITY

July 1, 2020 – Agenda Item VI(f)___

Resolution No. 20-74

RESOLUTION OF THE GOVERNING BOARD OF THE MOUNTAINS RECREATION AND CONSERVATION AUTHORITY ORDERING LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2020-21 WITHIN COMMUNITY FACILITIES DISTRICT NO. 2018-1 (SANTA SUSANA MOUNTAINS)

WHEREAS, on May 2, 2018, the Governing Board (the “Board”) of the Mountains Recreation and Conservation Authority (the “MRCA”) adopted Resolution No. 18-68, forming Community Facilities District No. 2018-1 (the “CFD”) for the purpose of funding open space protection services (the “Special Tax”); and

WHEREAS, on May 2, 2018, the Board adopted Resolution No. 18-69 calling for a special tax election on May 2, 2018 on levying Special Taxes on taxable real property within the CFD; and

WHEREAS, on May 2, 2018, 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 May 2, 2018, the Board subsequent to the election, adopted Resolution No. 18-70, 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 May 11, 2018.

NOW, THEREFORE, BE IT RESOLVED:

1. The foregoing recitals are true and correct.
2. In order to help ensure that the revenues from the Special Tax remain constant with the inflation-adjusted costs to fund ongoing services, administrative expenses and other related costs of the CFD, the Maximum Special Tax A and Maximum Special Tax B, shall be increased each July 1st, commencing July 1, 2019, based on the percentage increase in the Consumer Price Index with a maximum annual increase of three percent (3%) and a minimum annual increase of one percent (1%) of such Maximum

Special Tax in effect in the previous Fiscal Year; and

3. The Board has determined that the Maximum Special Tax A and Maximum Special Tax B for fiscal year 2020-21 shall be increased by 2.96% as the annual increase in the Los Angeles Area Consumer Price Index from December 2018 to December 2019 was 2.96%. Including the authorized annual adjustment the for fiscal year 2020-21 Maximum Special Tax A equates to \$322.38 and the Maximum Special Tax B equates to \$85.33; and
4. The Board, in accordance, with the Rate and Method of Apportionment of Special Tax as shown in Exhibit B to Resolution 18-68, Special Tax A is hereby authorized and levied at a rate of \$322.38 on all taxable real property within the CFD for fiscal year 2020-21; Special Tax B is hereby authorized and levied at a rate of \$0.00 on all taxable real property within the CFD for fiscal year 2020-21.
5. All of the collections of the special tax shall be used as provided for in the Act and in Exhibit A to Resolution 18-68 including, but not limited to, the payment of the costs of the Services, the payment of the costs of the Agency in administering the CFD, and the costs of collecting and administering the special tax.
6. 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.
7. 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

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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 1st day of July, 2020.

Date:

Executive Officer