MOUNTAINS RECREATION AND CONSERVATION AUTHORITY

February 3, 2021 – Agenda Item X

Ordinance No. 2021-01

AN ORDINANCE OF THE GOVERNING BOARD OF THE MOUNTAINS RECREATION AND CONSERVATION AUTHORITY LEVYING SPECIAL TAXES WITHIN COMMUNITY FACILITIES DISTRICT NO. 2020-1 (LOCAL FIRE PREVENTION, WATER QUALITY AND OPEN SPACE MEASURE)

WHEREAS, on June 24, 2020, the Governing Board (the "Board") of the Mountains Recreation and Conservation Authority (the "MRCA"), adopted Resolution No. 20-68 (the "ROI"), stating its intention to form the Mountains Recreation and Conservation Authority Community Facilities District No. 2020-1 (Local Fire Prevention, Water Quality and Open Space Measure) ("CFD No. 2020-1"), and on July 29, 2020 the Board adopted Resolution 20-85 title "Resolution of the Governing Board of the Mountains Recreation and Conservation Authority Modifying Resolution Declaring Intention to Establish Community Facilities District 2020-1 and Approving Amended and Restated Description of Services and Rate and Method of Apportionment, 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 financing the acquisition of open space and paying the costs of certain services (the "Services and Facilities") to be provided by the MRCA; and

WHEREAS, pursuant to notice as specified in the Act, the Board held a public hearing at which it resolved to proceed with the formation of CFD No. 2020-1 and approved the rate and method of apportionment of the special tax ("Special Tax") to be levied with CFD No. 2020-1 to finance the Services and Facilities, and at such hearing all persons desiring to be heard on all matters pertaining to CFD No. 2020-1 and the Special Tax were heard, substantial evidence was presented and considered by the Board, and a full and fair hearing was held; and

WHEREAS, the Board subsequent to said public hearing adopted Resolution No. 20-86 (the "ROF"), which established CFD No. 2020-1 and authorized the levy of special tax with CFD No. 2020-1; and

WHEREAS, the Board subsequent to said public hearing and by Resolution No. 20-87 (the "Election Resolution") directed the Los Angeles County Elections Official to place the ballot measure to levy the Special Tax on taxable developed real properties within CFD No. 2020-1 on the November 3, 2020 consolidated, general election ballot within CFD No. 2020-1; and

WHEREAS, pursuant to the Election Resolution, on November 3, 2020, a general election was held within CFD No. 2020-1 at which the qualified electors approved the ballot measure by more than two-thirds (2/3) vote as required by the Act; and

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WHEREAS, on January 6, 2021, the Board subsequent to the general election, adopted Resolution No. 21-11, which certified the results of the general election, declared CFD No. 2020-1 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, THE BOARD DOES HEREBY ORDAIN AS FOLLOWS:

- 1. The foregoing recitals are true and correct.
- 2. The Board hereby authorizes and levies special taxes within CFD No. 2020-1 pursuant to the Act, at the rate of \$68 per parcel, on all taxable developed real property, and in accordance with the formulas set forth in the Rate and Method of Apportionment of Special Tax ("RMA"), which is by this reference incorporated herein. The special taxes are hereby levied in fiscal year 2021-22 and in each fiscal year thereafter for a period not to exceed ten (10) years pursuant to the RMA.
- 3. The MRCA Executive Officer, as the officer having charge and control of the Services and Facilities in and for CFD No. 2020-1, or the designee of such official, is hereby authorized and directed each fiscal year to determine the specific special tax rate and amount to be levied for each parcel of real property within CFD No. 2020-1, in the manner and as provided in the RMA.
- 4. The special tax shall be levied on all the parcels in CFD No. 2020-1, unless exempted by law or provided for by the RMA. In no event shall the special tax be levied on any parcel within CFD No. 2020-1 in excess of the maximum special tax specified in the RMA.
- 5. All of the collections of the special tax shall be used as provided for in the Act and in the ROF including, but not limited to, the payment of the costs of the Services and Facilities, the payment of the costs of the MRCA in administering CFD No. 2020-1, and the costs of collecting and administering the special tax.
- 6. The special taxes shall be collected in the same manner as ordinary ad valorem taxes are collected and shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes; provided, however, that the Executive Officer is hereby authorized to collect the special taxes by other appropriate methods of collection, including direct billing to the affected property owners at such intervals deemed appropriate.

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- 7. If for any reason any portion of this ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel within CFD No. 2020-1, by a court of competent jurisdiction, the balance of this ordinance and the application of the special tax to the remaining parcels with CFD No. 2020-1 shall not be affected.
- 8. The Secretary of the Governing Board is directed to publish this Ordinance at least once in a newspaper of general circulation published and circulated within the boundaries of the MRCA within 15 days after its introduction
- 9. This Ordinance shall take effect thirty (30) days after the Ordinance's final passage.

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 3rd day of February, 2021.

Date: 2/3/21

Executive Officer