

BOARD MEETING AGENDA SUBMITTAL

| TO: | GCSD Board of Directors |
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| FROM: | Peter Kampa, General Manager |
| DATE: | August 10, 2021 |
| SUBJECT: | Agenda Item 5A: Second Reading and Adoption of Resolution Approving Ordinance No. 1-21 Authorizing the Levy of Special Taxes on Parcels That Will Annex to a Community Facilities District – Groveland Community Services District Community Facilities District No. 2021-01 (Public Services) |

RECOMMENDED ACTION:

"I move to adopt Resolution 25-2021 Approving Ordinance No. 1-21 Authorizing the Levy of Special Taxes on Parcels That Will Annex to a Community Facilities District – Groveland Community Services District Community Facilities District No. 2021-01 (Public Services)."

BACKGROUND:

The Board introduced and conducted the first reading of Ordinance 1-21 at their July 13, 2021 regular meeting. A summary of the ordinance and notice of introduction and first reading was published in the Union Democrat on July 29, 2021 as required by law. The summary also included the Board's intent to adopt the Ordinance at their August 10, 2021 regular Board meeting and that a full copy of the proposed Ordinance was available for review at the District's office.

At today's Board meeting, the Board will conduct the second reading of the Ordinance and consider approving it by adopting Resolution 25-2021. If the Board approves the Ordinance, staff will publish a subsequent summary of ordinance informing the public of its adoption no more than fifteen days (15) after being adopted.

ATTACHMENTS:

- 1. Proposed Ordinance 1-21
- 2. Resolution 25-2021

ORDINANCE NO. 1-21

AN ORDINANCE OF THE BOARD OF DIRECTORS OF GROVELAND COMMUNITY SERVICES DISTRICT AUTHORIZING THE LEVY OF SPECIAL TAXES ON PARCELS THAT WILL ANNEX TO A COMMUNITY FACILITIES DISTRICT

GROVELAND COMMUNITY SERVICES DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2021-1 (PUBLIC SERVICES)

WHEREAS, this Board of the Groveland Community Services District (the "Board") on June 8, 2021, adopted Resolution No. 18-2021 entitled "A Resolution of the Board of Directors of the Groveland Community Services District Declaring its Intention to Establish a Community Facilities District Initially Consisting Solely Territory Proposed for Annexation to the Community Facilities District in the Future and to Authorize the Levy of Special Taxes" (the "Resolution of Intention") and has conducted proceedings (the "Proceedings") to establish the Groveland Community Services District Community Facilities District No. 2021-1 (Public Services) (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982 (Sections 53311 and following, California Government Code; hereafter referred to as the "Act") to provide for the costs of fire protection and suppression services, ambulance and paramedic services, and park maintenance services (the "Services) as provided in the Act; and

WHEREAS, the Resolution of Intention called for a public hearing to be held on July 13, 2021, and as part of the Proceedings, the Board held a public hearing under the Act relative to the determination to proceed with the formation of the CFD and the special tax (the "Special Tax") to be levied within the CFD to finance the Services and at such hearing all persons desiring to be heard on all matters pertaining to the formation of the CFD and the Special Tax were heard, substantial evidence was presented and considered by this Board and a full and fair hearing was held; and

WHEREAS, upon the conclusion of the hearing, this Board adopted a resolution entitled "A Resolution of the Board of Directors of Groveland Community Services District, Establishing the Formation of a Community Facilities District" (the "Resolution of Formation"), whereby the Board (i) established the CFD and (ii) authorized the levy of the Special Tax on parcels that will annex to the CFD, pursuant to the Act; and

NOW THEREFORE BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE GROVELAND COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

1. The foregoing recitals are true and correct.

2. By the passage of this Ordinance, the Board hereby authorizes the levy of the Special Tax on parcels that will annex to the CFD at the rate or rates to be approved unanimously by the owner or owners of each parcel or parcels to be annexed to the CFD and for apportionment and collection of the Special Tax in the manner specified in the Resolution of Formation.

3. The General Manager of the Groveland Community Services District or designee or employee or consultant of the Groveland Community Services District is hereby authorized and directed each fiscal year to determine the specific Special Tax to be levied for the next ensuing fiscal year for each parcel of real property within the CFD, in the manner and as provided in the Resolution of Formation.

4. Exemptions from the levy of the Special Tax shall be as provided in the Resolution of Formation and the applicable provisions of the Act. In no event shall the Special Tax be levied on any parcel within the CFD in excess of the maximum Special Tax approved unanimously by the owner or owners of each parcel or parcels to be annexed to the CFD.

5. All of the collections of the Special Tax shall be used as provided in the Act and in the Resolution of Formation, including, but not limited to, the payment of the costs of the Services, the payment of the costs of the Groveland Community Services District in administering the CFD, and the costs of collecting and administering the Special Tax.

6. The Special Tax 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 Board may provide for other appropriate methods of collection by resolution(s) of the Board of Directors. The General Manager of the Groveland Community Services District is hereby authorized and directed to provide all necessary information to the auditor/tax collector of the County of Tuolumne in order to effect proper billing and collection of the Special Tax, so that the Special Tax shall be included on the secured property tax roll of the County of Tuolumne for fiscal year 2022/23 and for each fiscal year thereafter until no longer required to pay for the Services or until otherwise terminated by the Groveland Community Services District.

7. Under Section 50075.1 of the Government Code, the following accountability provisions shall apply to the special taxes: (a) the provision and/or acquisition of the Services and the incidental costs thereof, all as defined in the Resolution of Formation, shall constitute the specific single purpose of the special tax; (b) the proceeds shall be applied only to the specific purposes identified in (a) above; (c) there shall be created special account(s) or funds(s) into which the proceeds shall be deposited; (d) there shall be caused to be prepared an annual report of the CFD containing the information set forth in Section 50075.3 of the Government Code.

8. 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 the CFD, by a court of competent jurisdiction, the balance of this ordinance and the application of the Special Tax to the remaining parcels within the CFD shall not be affected.

9. The President of the Board shall sign this Ordinance and the Secretary of the Board shall cause the same to be published immediately after its passage at least once in a newspaper of general circulation.

10. This Ordinance shall take effect upon its adoption.

INTRODUCED and first read on the 13th day of July, 2021; and PASSED AND ADOPTED this 10th day of August, 2021.

DATED:

ROLL CALL:

AYES:

NOES:

ABSENT:

ABSTAIN:

PRESIDENT OF THE BOARD

ATTEST:

Secretary of the Board

RESOLUTION 25-2021

A RESOLUTION OF THE GROVELAND COMMUNITY SERVICES DISTRICT ADOPTING ORDINANCE NO. 1-21 AUTHORIZING THE LEVY OF SPECIAL TAXES ON PARCELS THAT WILL ANNEX TO A COMMUNITY FACILITIES DISTRICT – GROVELAND COMMUNITY SERVICES DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2021-01 (PUBLIC SERVICES)

WHEREAS, on June 8, 2021, the Board of Directors (the "Board") of the Groveland Community Services District (the "District") adopted Resolution No. 18-2021 entitled "A Resolution of the Board of Directors of the Groveland Community Services District Declaring its Intention to Establish a Community Facilities District Initially Consisting Solely of Territory Proposed for Annexation to the Community Facilities District in the Future and to Authorize the Levy of Special Taxes" (the "Resolution of Intention"), stating its intention to form the Groveland Community Services District Community Facilities District No. 2021-1 (Public Services) (the "CFD"); and

WHEREAS, the Resolution of Intention, incorporating a map of the proposed boundaries of the future annexation area of the CFD and stating the services to be provided, is on file with the Board Secretary and the provisions thereof are incorporated herein by this reference as if fully set forth herein; and

WHEREAS, the Resolution of Intention called for a public hearing pertaining to the formation of the CFD and the levy of said special tax to be held on Tuesday, July 13, 2021, at 10:00 a.m. or as soon thereafter as the matter may be heard, at the meeting place of the Board; and

WHEREAS, a notice of public hearing regarding the formation of Groveland Community Services District Community Facilities District No. 2021-1 (Public Services) was published in the Sonora Union Democrat on July 6, 2021; and

WHEREAS, following the public hearing held on July 13, 2021, the Board adopted Resolution 22-2021 forming the Community Facilities District No. 2021-1 and introduced and conducted the first reading of Ordinance No. 1-21 Authorizing the Levy of Special Taxes on Parcels That Will Annex to a Community Facilities District – Groveland Community Services District Community Facilities District No. 2021-01 (Public Services); and

WHEREAS, the District published a summary of proposed District Ordinance 1-21 and notice of its consideration of adoption by the Board on August 10, 2021 in the Union Democrat on July 29th and made available a full copy to the public at the District office as required by law; and

WHEREAS, the Board of Directors considered the second reading and adoption of Ordinance 1-21 during this meeting on August 10, 2021.

NOW THEREFORE BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE GROVELAND COMMUNITY SERVICES DISTRICT DOES HEREBY: 1. Approve and adopt as introduced Ordinance 1-21 Authorizing the Levy of Special Taxes on Parcels that will Annex to a Community Facilities District – Groveland Community Services District Community Facilities District No. 2021-01 (Public Services).

RESOLVED FURTHER, that staff be directed to publish in a newspaper of general circulation a summary of Ordinance 1-21 as adopted no later than fifteen (15) days after adoption.

WHEREFORE, this Resolution is passed and adopted by the Board of Directors of the Groveland Community Services District on August 10, 2021, by the following vote:

AYES: NOES: ABSTAIN: ABSENT:

ATTEST:

Rachel Pearlman, Board Secretary

Janice Kwiatkowski, President - Board of Directors

CERTIFICATE OF SECRETARY

I, Rachel Pearlman, the duly appointed and acting Secretary of the Board of Directors of the Groveland Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Regular Meeting of the Board of Directors of the Groveland Community Services District, duly called and held on August 10, 2021.

DATED: _____