

DATE SUBMITTED	<u>May 14, 2015</u>	COUNCIL ACTION	(X)
		PUBLIC HEARING REQUIRED	( )
SUBMITTED BY	<u>SPECIAL TAX ADMINISTRATOR</u>	RESOLUTION	(X)
		ORDINANCE 1 <sup>ST</sup> READING	( )
DATE ACTION REQUIRED	<u>May 20, 2015</u>	ORDINANCE 2 <sup>ND</sup> READING	( )
		CITY CLERK'S INITIALS	( )

**IMPERIAL CITY COUNCIL  
AGENDA ITEM**

**SUBJECT:**

**RESOLUTION DETERMINING AND LEVYING THE SPECIAL TAX IN  
COMMUNITY FACILITIES DISTRICTS (CFD) FOR FY 2015-2016**

DEPARTMENT INVOLVED: Finance

**BACKGROUND/SUMMARY:** The City formed the following Districts: CFD 2004-1 (Victoria Ranch), 2004-2 (Mayfield), 2004-3 (Bratton Development), 2005-1 (Springfield), 2006-1 (Monterrey Park), and 2006-2 (Savanna Ranch). All of the listed Districts have now issued bonds and have some or all of their building permits issued. Proposed levies are as follows:

- 1) Levy in CFD 2004-1 (Victoria Ranch) for facilities and services.
- 2) Levy in CFD 2004-2 (Mayfield), for facilities and services.
- 3) Levy in CFD 2004-3 (Bratton Development) for facilities and services.
- 4) Levy in CFD 2005-1 (Springfield) for facilities and services.
- 5) Levy in CFD 2006-1 (Monterrey Park), for facilities and services.
- 6) Levy in CFD 2006-2 (Savanna Ranch) for facilities and services (Improvement Area 1) and services only (Improvement Area 2).

The County of Imperial requires that a resolution requesting a levy for each District be approved by City Council each year. The levy of special taxes is pursuant to Ordinances passed for each District by the City Council. As some of the parcels have not been finalized at the County, the City may elect to collect the levy on one or more of the District listed above by directly billing the property owners, rather than through the usual manner of collection through the County tax roll.

**FISCAL IMPACT:**

**F.O. INITIALS** \_\_\_\_\_

No General Fund Impact. All costs for the levy are charged to the parcels that are in the District.

**STAFF RECOMMENDATION:** Staff recommends that the City Council adopt the resolutions to levy for these Districts.

**MANAGER'S RECOMMENDATION:**                      **MANAGER'S INITIALS** \_\_\_\_\_  
Approve.

MOTION TO ADOPT:

Resolutions:

2015-23 for CFD 2004-1

2015-24 for CFD 2004-2

2015-25 for CFD 2004-3

2015-26 for CFD 2005-1

2015-27 for CFD 2006-1

2015-28 for CFD 2006-2

SECONDED:

APPROVED ( )      REJECTED ( )

AYES:

DISAPPROVED ( )      DEFERRED ( )

NAYES:

ABSENT:

REFERRED TO:

**Resolution 2015-23**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL,  
CALIFORNIA, DETERMINING AND LEVYING THE SPECIAL TAX IN COMMUNITY  
FACILITIES DISTRICT NO. 2004-1**

WHEREAS, The City Council (the "City Council") of the City of Imperial is the legislative body of Community Facilities District No. 2004-1 (Victoria Ranch) (the "District"), which District was established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2, Title 5 of the government code of the State of California (the "Act");

WHEREAS, on June 15, 2005, the City Council adopted an Ordinance establishing the District, and providing for the Special Tax in accordance with Section 53340 of the Act authorizing the levy of the Special Tax on the property located within the District; and

**NOW THEREFORE BE IT RESOLVED** by the City Council of the City of Imperial as follows:

Section 1: the preceding recitals are true and correct.

Section 2: The City of Imperial hereby determined to Levy the Special Taxes in each Fiscal Year (and in each subsequent Fiscal Year until 2035-2036) and to each parcel in the District.

Section 3: The rate of each Special Tax utilized in the preparation of the Report does not exceed the amount previously authorized by Ordinance and is not in excess of that approved by the qualified electors of the applicable Improvement Area of the District.

Section 4: The proceeds of the Special Tax shall be used to pay, in whole or in part, the approved costs for the subject fiscal year as provided in the City of Imperial Community Facilities District No. 2004-1 Ordinance and once issued, Fiscal Agents Agreement (the "Fiscal Agents Agreement"):

- A. The Administrative costs and other incidental expenses of the District.
- B. The interest scheduled for collection on the outstanding bonded indebtedness related to the District;
- C. The principal scheduled for collection on the outstanding term bonds related to the applicable Improvement Area;
- D. The sinking payments scheduled for collection on the outstanding term bonds relating to the applicable Improvement Area.
- E. Amounts, if any, needed to replenish the applicable Reserve Account of the Bond Fund to the level of the Reserve Requirement; and

- F. Amounts, if any, required to bring the amount on deposit in the Rebate Fund to the required level.

Section 5: The Auditor-Controller of the County of Imperial is hereby directed to apply the real property statement for each parcel in the District for the current fiscal year listing the Special Tax due opposite each parcel of land affected, in a line item designated "CFD Special Tax," or any other suitable designation, in accordance with this resolution.

Section 6: All applicable Special Taxes collected will be paid to the trustee for deposit in the applicable Special Tax Fund upon receipt by the City of Imperial from the Auditor-Controller pursuant to the terms of the Indenture of Trust.

Section 7: The Auditor-Controller shall, at the close of the tax collection period, promptly render to the Director a detailed report showing the amounts of the Special Tax installments, penalties, interest, and fees collected, and from which properties collected. Any expenses to be paid to the Auditor-Controller for carrying out the forgoing responsibilities shall be in accordance with a contract, if any, entered into between the district and the Auditor-Controller, pursuant to Section 29304 of the Government Code of the State of California or as otherwise provided by law.

Section 8: This resolution shall take effect immediately upon its passage and adoption.

**PASSED, APPROVED AND ADOPTED** this 3<sup>rd</sup> day of June 2015.

\_\_\_\_\_  
Mayor of the City of Imperial

ATTEST:

\_\_\_\_\_  
City Clerk

**Resolution 2015-24**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL,  
CALIFORNIA, DETERMINING AND LEVYING THE SPECIAL TAX IN COMMUNITY  
FACILITIES DISTRICT NO. 2004-2**

WHEREAS, The City Council (the "City Council") of the City of Imperial is the legislative body of Community Facilities District No. 2004-2 (Mayfield) (the "District"), which District was established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2, Title 5 of the government code of the State of California (the "Act");

WHEREAS, on February 7, 2006, the City Council adopted an Ordinance establishing the District, and providing for the Special Tax in accordance with Section 53340 of the Act authorizing the levy of the Special Tax on the property located within the District; and

**NOW THEREFORE BE IT RESOLVED** by the City Council of the City of Imperial as follows:

Section 1: the preceding recitals are true and correct.

Section 2: The City of Imperial hereby determined to Levy the Special Taxes in each Fiscal Year (and in each subsequent Fiscal Year until 2035-2036) and to each parcel in the District.

Section 3: The rate of each Special Tax utilized in the preparation of the Report does not exceed the amount previously authorized by Ordinance and is not in excess of that approved by the qualified electors of the applicable Improvement Area of the District.

Section 4: The proceeds of the Special Tax shall be used to pay, in whole or in part, the approved costs for the subject fiscal year as provided in the City of Imperial Community Facilities District No. 2004-2 Ordinance and once issued, Fiscal Agents Agreement (the "Fiscal Agents Agreement"):

- A. The Administrative costs and other incidental expenses of the District.
- B. The interest scheduled for collection on the outstanding bonded indebtedness related to the District;
- C. The principal scheduled for collection on the outstanding term bonds related to the applicable Improvement Area;
- D. The sinking payments scheduled for collection on the outstanding term bonds relating to the applicable Improvement Area.
- E. Amounts, if any, needed to replenish the applicable Reserve Account of the Bond Fund to the level of the Reserve Requirement; and

F. Amounts, if any, required to bring the amount on deposit in the Rebate Fund to the required level.

Section 5: The Auditor-Controller of the County of Imperial is hereby directed to apply the real property statement for each parcel in the District for the current fiscal year listing the Special Tax due opposite each parcel of land affected, in a line item designated "CFD Special Tax," or any other suitable designation, in accordance with this resolution.

Section 6: All applicable Special Taxes collected will be paid to the trustee for deposit in the applicable Special Tax Fund upon receipt by the City of Imperial from the Auditor-Controller pursuant to the terms of the Indenture of Trust.

Section 7: The Auditor-Controller shall, at the close of the tax collection period, promptly render to the Director a detailed report showing the amounts of the Special Tax installments, penalties, interest, and fees collected, and from which properties collected. Any expenses to be paid to the Auditor-Controller for carrying out the forgoing responsibilities shall be in accordance with a contract, if any, entered into between the district and the Auditor-Controller, pursuant to Section 29304 of the Government Code of the State of California or as otherwise provided by law.

Section 8: This resolution shall take effect immediately upon its passage and adoption.

**PASSED, APPROVED AND ADOPTED** this 3<sup>rd</sup> day of June 2015.

\_\_\_\_\_  
Mayor of the City of Imperial

ATTEST:

\_\_\_\_\_  
City Clerk

**Resolution 2015-25**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL,  
CALIFORNIA, DETERMINING AND LEVYING THE SPECIAL TAX IN COMMUNITY  
FACILITIES DISTRICT NO. 2004-3**

WHEREAS, The City Council (the "City Council") of the City of Imperial is the legislative body of Community Facilities District No. 2004-3 (Bratton Development) (the "District"), which District was established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2, Title 5 of the government code of the State of California (the "Act");

WHEREAS, on October 20, 2004, the City Council adopted an Ordinance establishing the District, and providing for the Special Tax in accordance with Section 53340 of the Act authorizing the levy of the Special Tax on the property located within the District; and

**NOW THEREFORE BE IT RESOLVED** by the City Council of the City of Imperial as follows:

Section 1: the preceding recitals are true and correct.

Section 2: The City of Imperial hereby determined to Levy the Special Taxes in each Fiscal Year (and in each subsequent Fiscal Year until 2035-2036) and to each parcel in the District.

Section 3: The rate of each Special Tax utilized in the preparation of the Report does not exceed the amount previously authorized by Ordinance and is not in excess of that approved by the qualified electors of the applicable Improvement Area of the District.

Section 4: The proceeds of the Special Tax shall be used to pay, in whole or in part, the approved costs for the subject fiscal year as provided in the City of Imperial Community Facilities District No. 2004-3 Ordinance and once issued, Fiscal Agents Agreement (the "Fiscal Agents Agreement"):

- A. The Administrative costs and other incidental expenses of the District.
- B. The interest scheduled for collection on the outstanding bonded indebtedness related to the District;
- C. The principal scheduled for collection on the outstanding term bonds related to the applicable Improvement Area;
- D. The sinking payments scheduled for collection on the outstanding term bonds relating to the applicable Improvement Area.
- E. Amounts, if any, needed to replenish the applicable Reserve Account of the Bond Fund to the level of the Reserve Requirement; and

F. Amounts, if any, required to bring the amount on deposit in the Rebate Fund to the required level.

Section 5: The Auditor-Controller of the County of Imperial is hereby directed to apply the real property statement for each parcel in the District for the current fiscal year listing the Special Tax due opposite each parcel of land affected, in a line item designated "CFD Special Tax," or any other suitable designation, in accordance with this resolution.

Section 6: All applicable Special Taxes collected will be paid to the trustee for deposit in the applicable Special Tax Fund upon receipt by the City of Imperial from the Auditor-Controller pursuant to the terms of the Indenture of Trust.

Section 7: The Auditor-Controller shall, at the close of the tax collection period, promptly render to the Director a detailed report showing the amounts of the Special Tax installments, penalties, interest, and fees collected, and from which properties collected. Any expenses to be paid to the Auditor-Controller for carrying out the forgoing responsibilities shall be in accordance with a contract, if any, entered into between the district and the Auditor-Controller, pursuant to Section 29304 of the Government Code of the State of California or as otherwise provided by law.

Section 8: This resolution shall take effect immediately upon its passage and adoption.

**PASSED, APPROVED AND ADOPTED** this 3<sup>rd</sup> day of June 2015.

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Mayor of the City of Imperial

ATTEST:

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City Clerk

**Resolution 2015-26**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL,  
CALIFORNIA, DETERMINING AND LEVYING THE SPECIAL TAX IN COMMUNITY  
FACILITIES DISTRICT NO. 2005-1**

WHEREAS, The City Council (the "City Council") of the City of Imperial is the legislative body of Community Facilities District No. 2005-1 (Springfield) (the "District"), which District was established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2, Title 5 of the government code of the State of California (the "Act");

WHEREAS, on August 3, 2005, the City Council adopted an Ordinance establishing the District, and providing for the Special Tax in accordance with Section 53340 of the Act authorizing the levy of the Special Tax on the property located within the District; and

**NOW THEREFORE BE IT RESOLVED** by the City Council of the City of Imperial as follows:

Section 1: the preceding recitals are true and correct.

Section 2: The City of Imperial hereby determined to Levy the Special Taxes in each Fiscal Year (and in each subsequent Fiscal Year until 2035-2036) and to each parcel in the District.

Section 3: The rate of each Special Tax utilized in the preparation of the Report does not exceed the amount previously authorized by Ordinance and is not in excess of that approved by the qualified electors of the applicable Improvement Area of the District.

Section 4: The proceeds of the Special Tax shall be used to pay, in whole or in part, the approved costs for the subject fiscal year as provided in the City of Imperial Community Facilities District No. 2005-1 Ordinance and once issued, Fiscal Agents Agreement (the "Fiscal Agents Agreement"):

- A. The Administrative costs and other incidental expenses of the District.
- B. The interest scheduled for collection on the outstanding bonded indebtedness related to the District;
- C. The principal scheduled for collection on the outstanding term bonds related to the applicable Improvement Area;
- D. The sinking payments scheduled for collection on the outstanding term bonds relating to the applicable Improvement Area.
- E. Amounts, if any, needed to replenish the applicable Reserve Account of the Bond Fund to the level of the Reserve Requirement; and

F. Amounts, if any, required to bring the amount on deposit in the Rebate Fund to the required level.

Section 5: The Auditor-Controller of the County of Imperial is hereby directed to apply the real property statement for each parcel in the District for the current fiscal year listing the Special Tax due opposite each parcel of land affected, in a line item designated "CFD Special Tax," or any other suitable designation, in accordance with this resolution.

Section 6: All applicable Special Taxes collected will be paid to the trustee for deposit in the applicable Special Tax Fund upon receipt by the City of Imperial from the Auditor-Controller pursuant to the terms of the Indenture of Trust.

Section 7: The Auditor-Controller shall, at the close of the tax collection period, promptly render to the Director a detailed report showing the amounts of the Special Tax installments, penalties, interest, and fees collected, and from which properties collected. Any expenses to be paid to the Auditor-Controller for carrying out the forgoing responsibilities shall be in accordance with a contract, if any, entered into between the district and the Auditor-Controller, pursuant to Section 29304 of the Government Code of the State of California or as otherwise provided by law.

Section 8: This resolution shall take effect immediately upon its passage and adoption.

**PASSED, APPROVED AND ADOPTED** this 3<sup>rd</sup> day of June 2015.

\_\_\_\_\_  
Mayor of the City of Imperial

ATTEST:

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City Clerk

**Resolution 2015-27**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL,  
CALIFORNIA, DETERMINING AND LEVYING THE SPECIAL TAX IN COMMUNITY  
FACILITIES DISTRICT NO. 2006-1**

WHEREAS, The City Council (the "City Council") of the City of Imperial is the legislative body of Community Facilities District No. 2006-1 (Monterrey Park) (the "District"), which District was established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2, Title 5 of the government code of the State of California (the "Act");

WHEREAS, on April 5, 2006, the City Council adopted Ordinance 716 establishing the District, and providing for the Special Tax in accordance with Section 53340 of the Act authorizing the levy of the Special Tax on the property located within the District; and

**NOW THEREFORE BE IT RESOLVED** by the City Council of the City of Imperial as follows:

Section 1: the preceding recitals are true and correct.

Section 2: The City of Imperial hereby determined to Levy the Special Taxes in each Fiscal Year (and in each subsequent Fiscal Year until 2036-2037) and to each parcel in the District.

Section 3: The rate of each Special Tax utilized in the preparation of the Report does not exceed the amount previously authorized by Ordinance and is not in excess of that approved by the qualified electors of the applicable Improvement Area of the District.

Section 4: The proceeds of the Special Tax shall be used to pay, in whole or in part, the approved costs for the subject fiscal year as provided in the City of Imperial Community Facilities District No. 2006-1 Ordinance and once issued, Fiscal Agents Agreement (the "Fiscal Agents Agreement"):

- A. The Administrative costs and other incidental expenses of the District.
- B. The interest scheduled for collection on the outstanding bonded indebtedness related to the District;
- C. The principal scheduled for collection on the outstanding term bonds related to the applicable Improvement Area;
- D. The sinking payments scheduled for collection on the outstanding term bonds relating to the applicable Improvement Area.
- E. Amounts, if any, needed to replenish the applicable Reserve Account of the Bond Fund to the level of the Reserve Requirement; and

F. Amounts, if any, required to bring the amount on deposit in the Rebate Fund to the required level.

Section 5: The Auditor-Controller of the County of Imperial is hereby directed to apply the real property statement for each parcel in the District for the current fiscal year listing the Special Tax due opposite each parcel of land affected, in a line item designated "CFD Special Tax," or any other suitable designation, in accordance with this resolution.

Section 6: All applicable Special Taxes collected will be paid to the trustee for deposit in the applicable Special Tax Fund upon receipt by the City of Imperial from the Auditor-Controller pursuant to the terms of the Indenture of Trust.

Section 7: The Auditor-Controller shall, at the close of the tax collection period, promptly render to the Director a detailed report showing the amounts of the Special Tax installments, penalties, interest, and fees collected, and from which properties collected. Any expenses to be paid to the Auditor-Controller for carrying out the forgoing responsibilities shall be in accordance with a contract, if any, entered into between the district and the Auditor-Controller, pursuant to Section 29304 of the Government Code of the State of California or as otherwise provided by law.

Section 8: This resolution shall take effect immediately upon its passage and adoption.

**PASSED, APPROVED AND ADOPTED** this 3<sup>rd</sup> day of June, 2015.

\_\_\_\_\_  
Mayor of the City of Imperial

ATTEST:

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City Clerk

## **Resolution 2015-28**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, DETERMINING AND LEVYING THE SPECIAL TAX IN COMMUNITY FACILITIES DISTRICT NO. 2006-2**

WHEREAS, The City Council (the "City Council") of the City of Imperial is the legislative body of Community Facilities District No. 2006-2 (Savanna Ranch) (the "District"), which District was established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2, Title 5 of the government code of the State of California (the "Act");

WHEREAS, on April 5, 2006, the City Council adopted Ordinance 717 establishing the District, and providing for the Special Tax in accordance with Section 53340 of the Act authorizing the levy of the Special Tax on the property located within the District; and

**NOW THEREFORE BE IT RESOLVED** by the City Council of the City of Imperial as follows:

Section 1: the preceding recitals are true and correct.

Section 2: The City of Imperial hereby determined to Levy the Special Taxes in each Fiscal Year (and in each subsequent Fiscal Year until 2036-2037) and to each parcel in the District.

Section 3: The rate of each Special Tax utilized in the preparation of the Report does not exceed the amount previously authorized by Ordinance and is not in excess of that approved by the qualified electors of the applicable Improvement Area of the District.

Section 4: The proceeds of the Special Tax shall be used to pay, in whole or in part, the approved costs for the subject fiscal year as provided in the City of Imperial Community Facilities District No. 2006-2 Ordinance and once issued, Fiscal Agents Agreement (the "Fiscal Agents Agreement"):

- A. The Administrative costs and other incidental expenses of the District.
- B. The interest scheduled for collection on the outstanding bonded indebtedness related to the District;
- C. The principal scheduled for collection on the outstanding term bonds related to the applicable Improvement Area;
- D. The sinking payments scheduled for collection on the outstanding term bonds relating to the applicable Improvement Area.
- E. Amounts, if any, needed to replenish the applicable Reserve Account of the Bond Fund to the level of the Reserve Requirement; and

F. Amounts, if any, required to bring the amount on deposit in the Rebate Fund to the required level.

Section 5: The Auditor-Controller of the County of Imperial is hereby directed to apply the real property statement for each parcel in the District for the current fiscal year listing the Special Tax due opposite each parcel of land affected, in a line item designated "CFD Special Tax," or any other suitable designation, in accordance with this resolution.

Section 6: All applicable Special Taxes collected will be paid to the trustee for deposit in the applicable Special Tax Fund upon receipt by the City of Imperial from the Auditor-Controller pursuant to the terms of the Indenture of Trust.

Section 7: The Auditor-Controller shall, at the close of the tax collection period, promptly render to the Director a detailed report showing the amounts of the Special Tax installments, penalties, interest, and fees collected, and from which properties collected. Any expenses to be paid to the Auditor-Controller for carrying out the forgoing responsibilities shall be in accordance with a contract, if any, entered into between the district and the Auditor-Controller, pursuant to Section 29304 of the Government Code of the State of California or as otherwise provided by law.

Section 8: This resolution shall take effect immediately upon its passage and adoption.

**PASSED, APPROVED AND ADOPTED** this 3<sup>rd</sup> day of June 2015.

\_\_\_\_\_  
Mayor of the City of Imperial

ATTEST:

\_\_\_\_\_  
City Clerk