

DATE SUBMITTED 6/11/2025
 SUBMITTED BY SPECIAL TAX ADMINISTRATOR
 DATE ACTION REQUIRED 6/18/2025

COUNCIL ACTION (x)
 PUBLIC HEARING REQUIRED ()
 RESOLUTION (x)
 ORDINANCE 1ST READING ()
 ORDINANCE 2ND READING ()
 CITY CLERK'S INITIALS ()

IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: **RESOLUTION DETERMINING AND LEVYING THE SPECIAL TAXES FOR:
CITY OF IMPERIAL COMMUNITY FACILITIES DISTRICT NO. 2004-2
(Mayfield)**

DEPARTMENT INVOLVED: FINANCE

BACKGROUND/SUMMARY:

The City Council will adopt this resolution to determine and levy the special taxes for fiscal year 2025/2026 ("FY 2025/2026") for CFD No. 2004-2 (Mayfield).

The proposed FY 2025/2026 special tax rates are as follows:

Improvement Area No. 1

Facilities Special Tax designated as Developed Property: equal to the maximum special tax rate allowed
 Facilities Special Tax designated as Undeveloped Property: 27.63% of the maximum special tax rate allowed
 Services Special Tax Rate for All Property: equal to the maximum special tax rate allowed

Improvement Area No. 2

Services Special Tax designated as Developed Property: equal to the maximum special tax rate allowed
 Services Special Tax designated as Undeveloped Property: 0.00% of the maximum special tax rate allowed

FISCAL IMPACT: NOT TO EXCEED

The funds generated are used for the purposes stated in the original formation of this district. The maximum special taxes for Facilities do not adjust from year-to-year. The maximum special taxes for Services change each year by the percentage change in the Consumer Price Index from the current year to the previous year.

ADMIN
SERVICES
SIGN INITIALS JMS

STAFF RECOMMENDATION:

Staff recommends that the City Council adopt the resolution to determine and levy the special taxes for FY 2025/2026.

DEPT. INITIALS JMS

MANAGER'S RECOMMENDATION:

Approve as presented.

CITY
MANAGER's
INITIALS DTM

MOTION TO ADOPT:

COMMUNITY FACILITIES DISTRICT NO. 2004-2 (Mayfield):
 (1) Approval of Resolution No. 2025-30, Determining and Levying the Special Taxes for Fiscal Year 2025/2026

SECONDED:	APPROVED ()	REJECTED ()
AYES:	DISAPPROVED ()	DEFERRED ()
NAYES:		
ABSENT:	REFERRED TO:	

RESOLUTION NO. 2025-30

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF IMPERIAL, CALIFORNIA, ACTING AS THE
LEGISLATIVE BODY OF THE COMMUNITY FACILITIES
DISTRICT NO. 2004-2 (MAYFIELD), DETERMINING AND
LEVYING THE SPECIAL TAXES FOR FISCAL YEAR
2025/2026**

WHEREAS, the City Council (the "City Council") of the City of Imperial (the "City") 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 April 20, 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 does, by the passage of this resolution, authorize the levy of special taxes at the rates set forth in Exhibit "A" attached hereto, referred and so incorporated.

Section 3: The rate determined and set forth above does not exceed the amount as previously authorized by the Ordinance and is not in excess of that amount previously approved by the qualified electors of the applicable Improvement Area of the District. After adoption of this Resolution, the City Manager or his/her designee, may make any necessary modification to these special taxes to correct errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modification shall not result in an increase in the tax applicable to any category of parcels.

Section 4: The proceeds of the Facilities 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;
- F. Amounts, if any, required to bring the amount on deposit in the Rebate Fund to the required level; and
- G. Amounts, if any, needed for the Surplus Fund to be utilized for reimbursement of Facilities.

Section 5: That the proceeds of the Services Special Tax shall be used to pay the authorized purposes pursuant to the formation proceedings, including but not limited to, the following:

- A. Payment of CFD administrative costs; and
- B. Payment of authorized services.

Section 6: The above authorized Special Taxes shall be collected in the same manner as ordinary *ad valorem* property taxes and shall be subject to the same penalties and same procedures, sale and lien priority in cases of any delinquency as is provided for *ad valorem* taxes.

Section 7: 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, reference is made to attached Exhibit "A" for the exact rates of the Special Taxes.

Section 8: 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 9: The Auditor-Controller shall, at the close of the tax collection period, promptly render to the City 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 10: This resolution relating to the levy of the special tax shall take effect immediately upon its passage and adoption in accordance with the provisions of Government Code Section 53340, as amended.

THE FOREGOING RESOLUTION was passed and adopted by the City Council of the City of Imperial on the 18th day of June, 2025.

JAMES TUCKER,
Mayor

ATTEST:

KRISTINA SHIELDS,
City Clerk

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2025-30 was duly adopted at a meeting of the Imperial City Council at its meeting held on the 18th day of June, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, on June 18, 2025.

KRISTINA SHIELDS,
City Clerk

EXHIBIT A

CITY OF IMPERIAL
COMMUNITY FACILITIES DISTRICT NO. 2004-2 (MAYFIELD)
IMPROVEMENT AREA NO. 1
FISCAL YEAR 2025/2026

Special Tax Rates (Facilities)

Land Use Class	Building Square Footage	Assigned Special Tax per Residential Unit	FY 2025/2026 Special Tax Rate
1	Less than 1,600	\$1,639.00	\$1,639.00
2	1,600 – 1,850	\$2,171.00	\$2,171.00
3	1,851 – 2,300	\$2,294.00	\$2,294.00
4	2,301 – 2,600	\$2,555.00	\$2,555.00
5	2,601 – 3,000	\$2,841.00	\$2,841.00
6	3,001 – 3,300	\$3,278.00	\$3,278.00
7	Greater than 3,300	\$3,606.00	\$3,606.00

Land Use Class	Assigned Special Tax per Acre	FY 2025/2026 Special Tax Rate
Non-Residential Developed	\$17,596.00	\$17,596.00
Undeveloped Property	\$17,596.00	\$4,861.16

Special Tax Rates (Services)
Improvement Area No. 1

Land Use Class	Assigned Special Tax	FY 2025/2026 Special Tax Rate
Residential Developed	\$211.82 per Unit	\$211.82 per Unit
Non-Residential Developed	\$847.33 per Acre	\$847.33 per Acre
Undeveloped Property	\$847.33 per Acre	\$847.33 per Acre

Special Tax Rates (Services)
Improvement Area No. 2

Land Use Class	Assigned Special Tax	FY 2025/2026 Special Tax Rate
Residential Developed	\$211.82 per Unit	\$211.82 per Unit
Non-Residential Developed	\$847.33 per Acre	\$847.33 per Acre
Undeveloped Property	\$847.33 per Acre	\$0.00 per Acre