BILL NO	
ORDINANCE NO.	

AN ORDINANCE OF THE CITY OF FRESNO, CALIFORNIA, LEVYING A SPECIAL TAX FOR THE PROPERTY TAX YEAR 2022-2023 AND FUTURE TAX YEARS WITHIN AND RELATING TO COMMUNITY FACILITIES DISTRICT NO. 11, ANNEXATION NO. 132

WHEREAS, on April 28, 2022, the Council of the City of Fresno (Council) adopted Council Resolution No. 2022-104, a resolution of the Council annexing territory to Community Facilities District No. 11 as Annexation No. 132, authorizing the levy of a special tax therein to pay for certain facilities and services for Annexation No. 132, and preliminarily establishing an appropriations limit therefore (Annexation Resolution), pursuant to the City of Fresno Special Tax Financing Law, Chapter 8, Division 1, Article 3, of the Fresno Municipal Code (City Law); and

WHEREAS, by Council Resolution No. 2022-104, the Council called a special election on the proposition on levying a special tax and establishing an appropriations limit within Annexation No. 132; and

WHEREAS, on June 9, 2022, an election was held within Annexation No. 132 and, as required by City Law, the ballot measure was passed and approved by more than two-thirds of the votes cast.

## THE COUNCIL OF THE CITY OF FRESNO DOES ORDAIN AS FOLLOWS:

1. Pursuant to City Law, and in accordance with the Rate and Method of Apportionment of Special Tax as shown in Exhibit B to the Annexation Resolution, which is attached hereto for reference purposes, a special tax is hereby authorized and levied on all taxable parcels within Annexation No. 132 for the 2022-2023 fiscal year and for each future fiscal year at the same or at a rate lower than the maximum rate of tax provided in Exhibit B to the Annexation Resolution. The special taxes levied in any fiscal year on any parcel within Annexation No. 132 shall not exceed the maximum special tax specified in Exhibit B of the Annexation Resolution, which is attached hereto for reference

	1 of 3	
Date Adopted:		
Date Approved:		
Effective Date:		
City Attorney Approval:		Ordinance No

purposes.

- 2. The Public Works Director or designee is authorized and directed, with the aid of the appropriate officers and agents of the City of Fresno (City), to determine each year, the Special Tax Requirement (as that term is defined in Exhibit B of the Annexation Resolution), to prepare the annual special tax roll in the amount of Special Tax Requirement in accordance with said Exhibit B and, without further action of this Council, to provide all necessary and appropriate information to the County of Fresno (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. 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. Notwithstanding the foregoing, as set forth in the Annexation Resolution and City Law, this Council reserves the right to use any method of collecting the special tax, which the Council, from time to time, may determine to be in the best interests of the City including, without limitation, direct billing by the City to the property owners and supplemental billing. The Public Works Director or designee is further authorized and directed to furnish the notices of special tax required by Section 53340.2 of the California Government Code.
- 3. The appropriate officers and agents of the City are further authorized and directed to adjust the special tax roll before the final posting of the special taxes to the County tax roll each fiscal year, as necessary to achieve a correct match of the special tax levy with the county assessor's parcel numbers finally used by the County in sending out property tax bills.
- 4. If a court of competent jurisdiction finds any part of this Ordinance to be invalid or the special tax to be inapplicable to or unreasonable for any particular parcel, the balance of this Ordinance and the application of the special tax to the remaining parcels shall not be affected and shall remain in full force and effect.
- 5. This Ordinance shall take effect and be in force immediately upon the date of final passage, as a tax measure, pursuant to City Charter, Article VI, Section 610.

## Attachment:

Exhibit B - Rate and Method of Apportionment of Special Tax

STATE OF CALIFORNIA ) COUNTY OF FRESNO ) ss. CITY OF FRESNO )		
I, TODD STERMER, City Clerk resolution was adopted by the Council on the day of  AYES : NOES : ABSENT : ABSTAIN :	of the City of Fresno, at a re	
Mayor Approval: Mayor Approval/No Return: Mayor Veto: Council Override Vote:		_, 2022 _, 2022 _, 2022
	BY:	Date
APPROVED AS TO FORM: DOUGLAS T. SLOAN City Attorney		
BY: Taylor W. Rhoan Deputy City Attorney	<del>Date</del>	