

RESOLUTION NO. _____

A RESOLUTION OF THE COUNCIL OF THE CITY OF FRESNO, STATE OF CALIFORNIA, DECLARING ITS INTENTION TO ANNEX FINAL TRACT MAP NOS. 6212, 6276, AND 6350 AS ANNEXATION NO. 002 TO THE CITY OF FRESNO COMMUNITY FACILITIES DISTRICT NO. 18 AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES

WHEREAS, the City of Fresno (City) is a charter city and municipal corporation duly created and existing under the Constitution and laws of the State of California; and

WHEREAS, under the terms of the City of Fresno Special Tax Financing law (Chapter 8, Division 1, Article 3 of the Fresno Municipal Code), (the "Code") and the Mello-Roos Community Facilities Act of 1982 (Sections 53311 et seq., hereafter referred to as the "Act"), the Council of the City of Fresno ("Council"), as the legislative body for the community facilities district and any annexation thereto, has the authority to establish a community facilities district and annex property to the community facilities district; and

WHEREAS, on December 1, 2022, the Council of the City of Fresno adopted Council Resolution No. 2022-279 establishing the City of Fresno Community Facilities District No. 18 (CFD No. 18); and

WHEREAS, the original boundaries of CFD No. 18 are shown on the Boundary Map of the City of Fresno Community Facilities District No. 18, recorded October 26, 2022, at Book 46, Pages 81 and 82 of Assessment and Community Facilities Districts in the Office of the Recorder, County of Fresno, California, a copy of which is on file in the Office of the City Clerk of the City of Fresno (City Clerk); and

WHEREAS, the territory encompassing the existing CFD No. 18 is attached

Date Adopted:

Date Approved:

Effective Date:

City Attorney Approval: *NT*

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hereto as Exhibit A and incorporated herein by this reference; and

WHEREAS, the City has received a Petition from the landowners of Final Tract Map Nos. 6212, 6276, and 6350 requesting to annex Final Tract Map Nos. 6212, 6276, and 6350 to CFD No. 18, and the territory proposed for annexation to CFD No. 18 is attached hereto as Exhibit B and incorporated herein by this reference; and

WHEREAS, the types of public services provided in the existing CFD No. 18 (Services) are specified in the document attached hereto as Exhibit C, Page C-1, and incorporated herein by this reference; and

WHEREAS, the types of Services to be provided to Annexation No. 002 by CFD No. 18, are specified in the document attached hereto as Exhibit C, Page C-2, and incorporated herein by this reference; and

WHEREAS, Annexation No. 002, Final Tract Map Nos. 6212, 6276, and 6350, is located entirely within the limits of the City of Fresno; and

WHEREAS, CFD No. 18 and Annexation No. 002 will share costs proportionately for Services provided by the City; and

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Fresno, as follows:

1. **Recitals.** The foregoing recitals are true and correct.
2. **Proposed Annexation No. 002 Boundaries.** The proposed boundaries of Annexation No. 002 are as shown on the map (copy attached as Exhibit B) on file with the City Clerk. The boundaries, shown in Annexation Map No. 002, for the territory proposed to be annexed are hereby preliminarily approved. The City Clerk is hereby directed to record Annexation Map No. 002, or cause it to be recorded, in the Office of

the Recorder, Fresno County, California no later than ten days after the adoption date of this Resolution.

3. **Services.** The type of services proposed to be funded by Annexation No. 002 by proceeds of the special tax are described in Exhibit C, Page C-2, attached hereto and incorporated herein by this reference.

4. **Special Taxes.** Except where funds are otherwise available to CFD No. 18 to pay for the Services in Annexation No. 002, a special tax sufficient to pay the costs thereof, secured by the recordation of a continuing lien against all non-exempt real property in the Annexation No. 002, will be levied annually within Annexation No. 002 and collected in the same manner as ordinary ad valorem property taxes or in any other manner as this Council or its designee shall determine, including direct billing of the affected property owners. The proposed rate and method of apportionment of the special tax among the parcels of real property within Annexation No. 002 are described in sufficient detail for each landowner within Annexation No. 002 to estimate the maximum amount each owner will have to pay, in Exhibit D, attached hereto and incorporated herein by this reference. The special tax shall be levied perpetually until the collection of the special tax by the City ceases.

5. **District Annexation Report.** The Director of Finance of the City, or designee, is hereby directed to study the proposed Services and to make, or cause to be made, and filed with the City Clerk a report of CFD No. 18, Annexation No. 002 (District Report), as required by Section 53321.5 of the Act, in writing presenting the following:

(a) A description of the Services by type required to adequately meet the needs of CFD No. 18, Annexation No. 002.

(b) An estimate of the fair and reasonable cost of the Services, including the incidental expenses in connection therewith, any City administration costs and all other related costs.

(c) Describe any plan for Services that will be provided in common with the existing district and/or any territory that may be annexed.

(d) If the Special Tax levied within the territory proposed to be annexed is higher or lower than the existing CFD No. 18, identify the extent and reasons why the costs to provide Services in that territory are higher or lower than those provided in the existing CFD No. 18. Specify an alteration in the special tax rate levied within the existing CFD No. 18 because of the proposed annexation.

(e) The CFD Co. 18, Annexation No. 002 District Report shall be made a part of the record of the public hearing specified below.

6. **Single Ballot.** The propositions to set the appropriations limit and to approve the levy of the Special Tax shall be combined into a single ballot and submitted to the voters pursuant to City Law.

7. **Public Hearing.** Thursday, May 25, 2023, at 10:00 a.m. is fixed as the date and time, in the City Council Chambers at 2600 Fresno St, Fresno, CA 93721, that this Council, the legislative body for CFD No. 18, will conduct a public hearing on the annexation of Final Tract Map Nos. 6212, 6276, and 6350 and consider and finally determine whether the public interest, convenience, and necessity require the formation of the District and the levy of said special tax.

8. **Public Notice.** The City Clerk is hereby directed to cause notice of said public hearing to be given by publication one time in a newspaper of general circulation published in the area of CFD No. 18. The publication of said notice shall be completed at least seven (7) days before the date herein set for said hearing. The notice shall be in the form specified by Sections 53339.4 and 53322 of Chapter 2.5 of the California Government Code.

9. This Resolution shall be effective upon final approval.

Attachments:

- Exhibit A: Original Boundaries of the District
- Exhibit B: Annexation Map No. 002
- Exhibit C: Description of Services
- Exhibit D: Rate and Method of Apportionment of Special Tax

* * * * *

STATE OF CALIFORNIA)
COUNTY OF FRESNO) ss.
CITY OF FRESNO)

I, TODD STERMER, City Clerk of the City of Fresno, certify that the foregoing resolution was adopted by the Council of the City of Fresno, at a regular meeting held on the _____ day of _____ 2023.

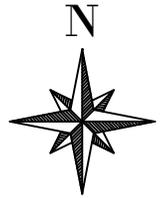
AYES :
NOES :
ABSENT :
ABSTAIN :

TODD STERMER, CMC
City Clerk

By: _____
Deputy Date

APPROVED AS TO FORM:
ANDREW JANZ
City Attorney

By: _____
Heather Thomas Date
Deputy City Attorney



NOT TO SCALE
 February 6, 2023

COMMUNITY FACILITIES DISTRICT NO. 18

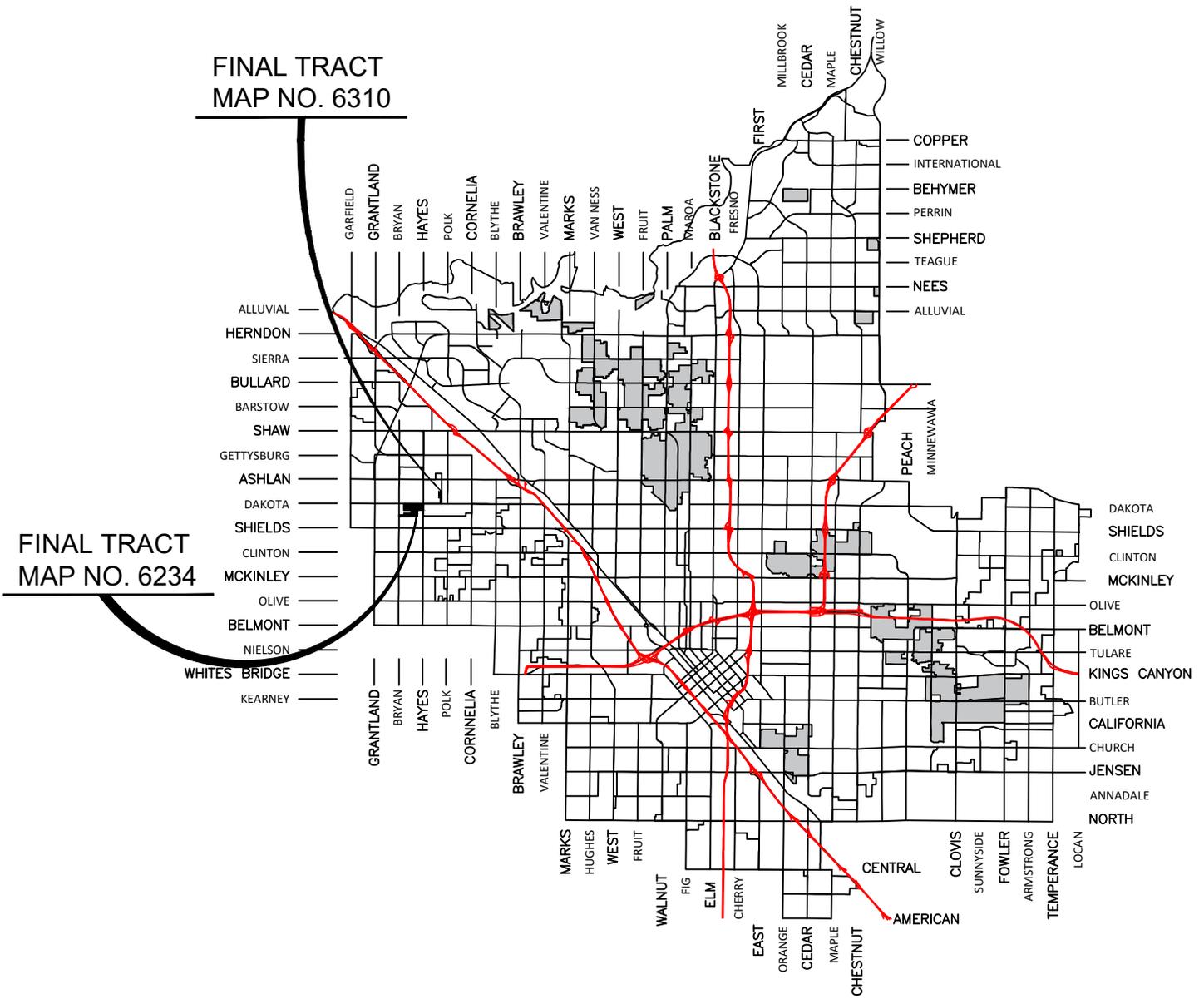


EXHIBIT A

EXHIBIT C

CITY OF FRESNO COMMUNITY FACILITIES DISTRICT NO. 18 FORMATION (PUBLIC SAFETY SERVICES)

Description of Services currently Financed by Community Facilities District No. 18

Services:

The services to be funded, in whole or in part, by the District include all direct and incidental costs related to providing for the funding of public safety services within the area of the District. More specifically, the services shall include, but not be limited to, police and fire safety/protection/suppression services. The District may fund any of the following related to the services described in the preceding sentence: obtaining, constructing, furnishing, operating and maintaining equipment, apparatus or facilities related to providing the services and/ or equipment, apparatus, facilities or fixtures in areas to be maintained, paying the salaries and benefits of personnel necessary or convenient to provide the services, payment of insurance costs and other related expenses and the provision of reserves for repairs and replacements and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof.

The services to be financed by the District are in addition to those provided in the territory of the District before the date of creation of the District and will not supplant services already available within that territory when the District is created.

Administrative Expenses:

The administrative expenses to be funded by the District include the direct and indirect expenses incurred by the City in carrying out its duties with respect to the District (including, but not limited to, the levy and collection of the special taxes) including the fees and expenses of attorneys, any fees of the City related to the District or the collection of special taxes, an allocable share of the salaries of the City staff directly related thereto and a proportionate amount of the City's general administrative overhead related thereto, any amounts paid by the City from its general fund with respect to the District or the services authorized to be financed by the District, and expenses incurred by the City in undertaking action to foreclose on properties for which the payment of special taxes is delinquent, and all other costs and expenses of the City in any way related to the District.

Other:

The incidental expenses that may be funded by the District include, in addition to the administrative expenses identified above, the payment or reimbursement to the City of all costs associated with the establishment and administration of the District.

EXHIBIT C

**CITY OF FRESNO
COMMUNITY FACILITIES DISTRICT NO. 18
ANNEXATION NO. 002
(PUBLIC SAFETY SERVICES)**

**Description of Services to be Financed by Community Facilities District No. 18
for Annexation No. 002 (Final Tract Map Nos. 6212, 6276, and 6350)**

The operations and reserves for police and fire safety/protection/suppression services (Services) that are to be financed by Community Facilities District No. 18 (CFD No. 18) for Final Tract Map Nos. 6212, 6276, and 6350 are generally as described below.

The Services shall include all costs attributable to obtaining, constructing, furnishing, operating and maintaining equipment, apparatus or facilities related to providing the services and/or equipment, apparatus, facilities or fixtures in areas to be maintained, paying the salaries and benefits of personnel necessary or convenient to provide the services, payment of insurance costs and other related expenses (including reserves for repairs and replacements and for future provision of services).

Maintenance costs will include a proportionate share of all other expenses that the City of Fresno (City) may incur in administering CFD No. 18.

All Services shall be provided by the City, with its own forces or by contract with third parties, or any combination thereof, to be determined entirely by the City.

Nothing in this exhibit or any other exhibit or provision of this resolution shall be construed as committing the City or CFD No. 18 to provide all of the authorized Services or to provide for the payment of or reimbursement for all of the authorized incidental expenses. The provision of Services and/or payment or reimbursement of incidental expenses shall be subject to the continued existence of CFD No. 18 and the availability of sufficient proceeds of special taxes within the CFD No. 18.

EXHIBIT D
RATE AND METHOD OF APPORTIONMENT
FOR CITY OF FRESNO
COMMUNITY FACILITIES DISTRICT NO. 18
(PUBLIC SAFETY SERVICES)
Annexation No. 002

A Special Tax shall be levied and collected in City of Fresno Community Facilities District No. 18 (Public Safety Services) ("CFD No. 18") each Fiscal Year, in an amount determined by the application of the procedures below. All Taxable Property (as defined below) in CFD No. 18, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meaning:

"Accessory Dwelling Unit" or "ADU" means an "Accessory Dwelling Unit" as defined in California Government Code Section 65852.2 (j) (1), as may be amended from time to time, that is accessory to a single-unit dwelling. The ADU may be on the same Assessor's Parcel as the single-unit dwelling or on a separate Assessor's Parcel. For purposes of clarification, where an ADU and primary Unit are on the same Assessor's Parcel, the ADU located on such Assessor's Parcel is considered a separate Unit from the primary Unit on such Assessor's Parcel for purposes of the Special Tax. Should an Assessor's Parcel contain only an ADU, such Assessor's Parcel will be taxed as an ADU only.

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map or in the Assessor's Data for each Assessor's Parcel. In the event the Assessor's Parcel Map or Assessor's Data shows no Acreage, the Acreage for any Assessor's Parcel shall be determined by the CFD Administrator based upon the applicable final map, parcel map, condominium plan, or other recorded County parcel map. If the preceding maps are not available, the Acreage of an Assessor's Parcel may be determined utilizing GIS.

"Act" means, collectively, Article 3 of Chapter 8 of the Municipal Code of the City and the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State.

"Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of CFD No. 18 including, but not limited to, the following: the costs of computing the Annual Special Tax Requirement and of preparing the Special Tax collection schedules; the costs of collecting the Special Tax, including any charges levied by the County Auditor's Office, Tax Collector's Office or Treasurer's Office; the costs of the City or designee in complying with the disclosure requirements of the California Government Code (including the Act),

EXHIBIT D

including public inquiries regarding the Special Tax; the costs of the City or designee related to an appeal of the Special Tax; and the costs of commencing and pursuing to completion any action arising from any delinquent Special Tax in CFD No. 18. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 18 for any other administrative purposes, including, but not limited to, attorney's fees.

“Annual Services Costs” means the respective annual amounts determined by the CFD Administrator as reasonably needed to fund services authorized to be funded by CFD No. 18 for the applicable yearly period.

“Annual Special Tax Requirement” means that amount with respect to CFD No. 18 determined by the CFD Administrator or designee as required in any Fiscal Year to pay: (1) the Administrative Expenses, (2) the Annual Services Costs, (3) any amount required to establish or replenish any reserve or replacement fund established in connection with CFD No. 18, and (4) an amount equal to reasonably anticipated delinquent Special Tax based on the delinquency rate for any Special Tax levied in the previous Fiscal Year (or as projected by the CFD Administrator for the first Fiscal Year Special Tax levy).

“Assessor’s Data” means Units or other information contained in the records of the County Assessor for each Assessor’s Parcel.

“Assessor’s Parcel” or **“Parcel”** means a lot or parcel shown in an Assessor’s Parcel Map with an assigned Assessor’s Parcel Number.

“Assessor’s Parcel Map” means an official map of the Assessor of the County designating parcels by Assessor’s Parcel Number.

“Assessor’s Parcel Number” means, with respect to an Assessor’s Parcel, that number assigned to such Assessment’s Parcel by the County Assessor for purposes of identification.

“CFD Administrator” means an official of the City, or designee thereof, responsible for determining the Annual Special Tax Requirement and providing for the levy and collection of the Special Taxes.

“CFD No. 18” means the City of Fresno Community Facilities District No. 18 (Public Safety Services).

“City” means the City of Fresno, California.

“City Council” means the City Council of the City, acting as the legislative body of CFD No. 18.

“County” means the County of Fresno, California.

“County Assessor” means the County Assessor of the County.

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“Developed Property” means, in any Fiscal Year, all Taxable Property in CFD No. 18 for which a building permit for new construction was issued by the City prior to June 30 of the preceding Fiscal Year.

“Exempt Property” means all Assessors’ Parcels within the boundary of CFD No. 18 which are exempt from the Special Tax pursuant to Section E.

“Final Subdivision Map” means a subdivision of property created by recordation of a final subdivision map, parcel map or lot line adjustment, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) or recordation of a condominium plan pursuant to California Civil Code 4120, that creates individual lots for which residential building permits may be issued without further subdivision of such property.

“Fiscal Year” means the period starting July 1 and ending on the following June 30.

“GIS” means a geographic information system.

“Maximum Special Tax” means the maximum Special Tax authorized to fund the Annual Special Tax Requirement in any Fiscal Year that may apply to Taxable Property as described in Section C.

“Multi-Family Residential Property” means, in any Fiscal Year, all Assessor’s Parcels of Developed Property with two or more Units that share a single Assessor’s Parcel Number, are offered for rent to the general public (or for resident manager purposes), and cannot be purchased by individual homebuyers, according to Assessor’s Data or as otherwise known by the CFD Administrator. Multi-Family Property also means, in any Fiscal Year, all Assessor’s Parcels of Developed Property with one Unit with a single Assessor’s Parcel Number that is a condominium pursuant the definition in Civil Code Section 4125 or a townhome.

“Open Space Property” means property within the boundaries of CFD No. 18 which (i) has been designated with specific boundaries and Acreage on a Final Subdivision Map as open space, (ii) is classified by the County Assessor as open space, (iii) has been irrevocably offered for dedication as open space to the federal government, the State, the County, the City, or any other public agency, or (iv) is encumbered by an easement or other restriction required by the City limiting the use of such property to open space.

“Property Owner’s Association” means any duly constituted property owner’s association. As used in this definition, a Property Owner’s Association includes any home-owner’s association, condominium owner’s association, master or sub-association or non-residential owner’s association.

“Property Owner’s Association Property” means any property within the boundaries of CFD No. 18 which is (a) owned by a Property Owner’s Association or (b) designated with specific boundaries and Acreage on a Final Subdivision Map as property owner association property.

EXHIBIT D

“Proportionately” means for Taxable Property that the ratio of the Special Tax levy to the Maximum Special Tax is equal for all Assessors’ Parcels of Taxable Property levied within each land use category within CFD No. 18.

“Public Property” means any property within the boundaries of CFD No. 18 which (i) is owned by a public agency, (ii) has been irrevocably offered for dedication to a public agency, or (iii) is designated with specific boundaries and Acreage on a Final Subdivision Map as property which will be owned by a public agency. For purposes of this definition, a public agency includes the federal government, the State, the County, the City, school districts, or any other public agency.

“Single Family Residential Property” means all Assessor’s Parcels Developed Property for which a building permit(s) has been issued for a residential structure intended as a single primary Unit, or as a single primary Unit and an ADU.

“Special Tax(es)” means the amount levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Annual Special Tax Requirement.

“State” means the State of California.

“Tax Zone” means a mutually exclusive geographic area within which the Special Tax may be levied pursuant to this Rate and Method of Apportionment. ***All the Taxable Property within CFD No. 18 at the time of its formation is within Tax Zone No. 1.*** Additional Tax Zones may be created when property is annexed to CFD No. 18, and a separate Maximum Special Tax shall be identified for property within each new Tax Zone at the time of such annexation. The Assessor’s Parcels included within a new Tax Zone when such Parcels are annexed to CFD No. 18 shall be identified by Assessor’s Parcel number in the annexation documents at the time of annexation.

“Taxable Property” means all of the Assessor’s Parcels within the boundaries of CFD No. 18 that are not exempt from the Special Tax pursuant to law or Section E below.

“Undeveloped Property” means all of the Assessor’s Parcels of Taxable Property within the boundaries of CFD No. 18 that are not Developed Property.

“Unit” means any individual, townhome, condominium, apartment, including each separate living area within a half-plex, duplex, triplex, fourplex, or other residential structure, including ADUs.

“Welfare Exempt Property” means, in any Fiscal Year, all Parcels within the boundaries of CFD No. 18 that have been granted a welfare exemption by the County under subdivision (g) of Section 214 of the Revenue and Taxation Code.

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B. DETERMINATION OF TAXABLE PARCELS

On, or about, July 1 of each Fiscal Year, the CFD Administrator shall determine the valid Assessor’s Parcel Numbers for all property within CFD No. 18. If any Assessor’s Parcel Numbers are no longer valid, the CFD Administrator shall determine the new Assessor’s Parcel Number or Numbers in effect for the then-current Fiscal Year. To the extent a Parcel or Parcels is/are subdivided, consolidated, or otherwise reconfigured, the Maximum Special Tax shall be assigned to the new Assessor’s Parcels Numbers pursuant to Section C. The CFD Administrator shall also determine: (i) the Tax Zone within which each Parcel is located; (ii) which Parcels are Taxable Property; (iii) the number of Units each Parcel contains; (iv) the property type, i.e., Single Family Residential Property, Multi-Family Residential Property, etc.; and (v) the Annual Special Tax Requirement for the Fiscal Year.

C. MAXIMUM ANNUAL SPECIAL TAX RATES

The Maximum Special Taxes for each Assessor’s Parcel of Taxable Property shall be assigned below:

1. Maximum Special Taxes

The Maximum Special Tax for each Assessor’s Parcel of Taxable Property within Tax Zone No. 1 shall be assigned according to Table 1 below:

**TABLE 1
MAXIMUM SPECIAL TAX RATES
TAX ZONE NO. 1 - FISCAL YEAR 2022-2023**

Land Use Category	Maximum Special Tax	Per
Single Family Residential Property	\$164.00	Unit
Multi-Family Residential Property	\$134.00	Unit
Accessory Dwelling Unit	50% of the applicable Maximum Special Tax Rate for the property type of the primary property land use	Unit

On July 1 of each Fiscal Year, the Maximum Special Taxes for Tax Zone No. 1 shall be adjusted upward annually by 2% or by the rise in the Construction Cost Index (CCI) if it exceeds 2% for the San Francisco Region.

Different Maximum Special Taxes and tax escalation factors may be identified in Tax Zones added to CFD No. 18 as a result of future annexations.

EXHIBIT D

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAXES

All Taxable Property shall be subject to an annual Special Tax defined as follows. The Special Tax shall be levied each Fiscal Year by the CFD Administrator.

The Annual Special Tax Requirement shall be apportioned to each Parcel within CFD No. 18 by the method shown below.

First: Determine the Annual Special Tax Requirement.

Second: Levy the Special Tax on each Parcel of Developed Property, Proportionately, up to the applicable Maximum Special Tax.

Notwithstanding the foregoing, under no circumstances will the Special Taxes on any Assessor's Parcel of Developed Property be increased by more than 10% as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 18.

E. EXEMPTIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on Undeveloped Property, Open Space Property, Property Owner's Association Property, Assessor's Parcels with public or utility easements making impractical their utilization for any use other than the purposes set forth in the easement, or Public Property, except as otherwise provided in Sections 53317.3, 53317.5 and 533401 of the Mello-Roos Community Facilities Act of 1982.

Welfare Exempt Property shall be exempt from the Special Tax in each Fiscal Year the property qualifies as Welfare Exempt Property.

F. APPEAL OF SPECIAL TAX LEVY

Any property owner may file a written appeal of the Special Tax with the CFD Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Tax that is disputed, and the appellant must be current in all payments of the Special Tax. In addition, during the term of the appeal process, all Special Tax levied must be paid on or before the payment date established when the levy was made.

The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the CFD Administrator's decision relative to the appeal, the owner may then file a written appeal with the City Council whose subsequent decision shall be final and binding on all interested parties. If the decision of the CFD Administrator or subsequent decision by the City Council requires the

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Special Tax to be modified or changed in favor of the property owner, , then an adjustment shall be made to credit the Special Tax in future years.

This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

G. INTERPRETATIONS OF RATE AND METHOD OF APPORTIONMENT

The City Council may, by resolution or ordinance, interpret, clarify and/or revise this Rate and Method of Apportionment to correct any inconsistency, vagueness, or ambiguity as it relates to the Special Taxes, method of apportionment, the classification of Assessor's Parcels, or any definition used herein, as long as such correction does not materially affect the levy and collection of Special Taxes. In addition, the interpretation and application of any section of this document shall be at the CFD Administrator's discretion.

H. MANNER AND DURATION OF SPECIAL TAX

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided that the City may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if needed to meet the financial obligations of CFD No. 18.

Special Taxes shall continue to be levied and collected within CFD No. 18, as needed to fund the Annual Special Tax Requirement, in perpetuity.

I. PREPAYMENT OF SPECIAL TAX

The Special Tax may not be prepaid.

J. REPEAL OF SPECIAL TAX

If the levy of the Special Tax is repealed by initiative or any other action participated in by the owners of Assessor's Parcels in CFD No. 18, the City shall cease to levy the Special Tax and shall cease to be obligated to provide the authorized services for which the Special Tax was levied. The obligations to provide the authorized services previously funded by the repealed Special Tax shall become the joint obligations of the property owners of Assessor's Parcels within CFD No. 18.