ORDINANCE NO. 1697 2021 SERIES

AN UNCODIFIED ORDINANCE OF THE CITY OF SAN LUIS OBISPO, CALIFORNIA, LEVYING A SPECIAL TAX FOR THE FISCAL YEAR 2021-2022 AND FOLLOWING FISCAL YEARS SOLELY WITHIN AND RELATING TO THE CITY OF SAN LUIS OBISPO COMMUNITY FACILITIES DISTRICT NO. 2019-1 (SAN LUIS RANCH)

WHEREAS, the City Council of San Luis Obispo (the Council) conducted proceedings under and pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended (Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California), and all laws amendatory thereof or supplemental thereto to form its Community Facilities District No. 2019-1 San Luis Ranch and authorized a special tax to finance certain public facilities; and

WHEREAS, the Council also authorized the issuance of debt to finance the facilities, and established the appropriations limit for the Community Facilities District, all as set forth in Resolution No. 10998 (2019 Series) and Resolution No. 10999 (2019 Series) adopted on April 2, 2019; and

WHEREAS, the Council adopted Ordinance No. 1661 (2019 Series) on April 16, 2019, to approve the levy of a Special Tax in connection with San Luis Ranch Communities Facilities District and its approved Rate and Method of Apportionment; and

WHEREAS, on March 16, 2021, the Council adopted its Resolution No. 11233 (2021 series) (the "Resolution of Consideration") in which it determined to consider updating the Rate and Method of Apportionment due to substantial changes in the development; and

WHEREAS, on April 20, 2021 the City Council adopted a Resolution Calling a Special Mailed-Ballot Election, related to change proceedings within the San Luis Ranch Community Facilities District; and

WHEREAS, the landowners within the San Luis Ranch Community Facilities District have completed the ballots and return the results to the City Clerk with at least two-thirds approving the amendment; and

WHEREAS, in connection with the ballot results, the City Council has therefore adopted a Resolution of Change on April 20, 2021 related to the San Luis Ranch Community Facilities District Rate and Method of Apportionment; and

WHEREAS, the action does not constitute a "Project" under California Environmental Quality Act Guidelines Sec. 15378 and therefore they are not applicable.

THEREFORE, IT BE ORDAINED by the City Council of the City of San Luis Obispo does as follows:

SECTION 1. Pursuant to Government Code section 53340, Resolution No. 10998 (2019 Series), adopted by the City Council (the "City Council") of the City of San Luis Obispo (the "City") on April 2, 2019 (the "Resolution of Formation"), Resolution No. 11233 (2021 Series), adopted by the City Council on March 16, 2021 (the "Resolution of Consideration") and Resolution No. 11239 (2021 Series) adopted by the City Council on April 20, 2021 (the "Resolution of Change" and, collectively with the Resolution of Formation and the Resolution of Consideration, the "Resolutions"), and in accordance with the Amended and Restated Rate and Method of Apportionment of Special Tax (the "RMA") set forth in Exhibit A to the Resolution of Consideration, relating to the City of San Luis Obispo Community Facilities District No. 2019-1 (San Luis Ranch) (the "Community Facilities District"), a special tax is hereby levied on the Community Facilities District for the 2021-2022 fiscal year and for all subsequent fiscal years in the amount of the maximum special tax authorized under the Resolutions and the RMA, provided that this amount may be adjusted annually, subject to the maximum authorized special tax under the Resolutions and the RMA.

SECTION 2. The Finance Director of the City of San Luis Obispo or designee thereof (the "CFD Administrator") or such other officer or staff member succeeding to the duties of the CFD Administrator with respect to the Community Facilities District, with the aid of the appropriate officers and agents of the City and without further action of the City Council, is authorized and directed (a) to determine each year the appropriate amount of the special tax (pursuant to and as provided in the Resolutions and the RMA), (b) to prepare the annual special tax roll in accordance with the Resolutions and the RMA and (c) to provide all necessary and appropriate information to the County of San Luis Obispo (the "County") Tax Collector in proper form, and in proper time, necessary to effect the correct and timely billing and collection of the special tax on the secured property roll of the County; provided, that as provided in Section 53340 of the California Government Code, the Resolutions and the RMA, the City Council has reserved the right to utilize any other lawful means of billing, collecting, and enforcing the special tax, including direct billing, supplemental billing, and, when lawfully available, judicial foreclosure of the special tax lien.

SECTION 3. The appropriate officers and agents of the City are authorized to make adjustments to the Special Tax roll prior to the final posting of each Special Tax to the County tax roll each fiscal year, as may be necessary to achieve a correct match of each Special Tax levy with the assessor's parcel numbers finally utilized by the County in sending out property tax bills.

SECTION 4. The City agrees that, in the event either Special Tax is collected on the secured tax roll of the County, the County may add its reasonable and agreed charges for collecting the related Special Tax from the amounts collected, prior to remitting the related Special Tax collections to the City.

SECTION 5. Taxpayers who have requested changes or corrections of the Special Tax pursuant to Section 8 of the RMA and who are not satisfied with the decision of the CFD Administrator (whether the CFD Administrator disagrees with the taxpayer or concludes that the City is not authorized to consider the change requested), may appeal to the City Council. The appeal must be in writing and fully explain the grounds of appeal and must be based solely on the correction of mistakes in the levy based upon the status of the property, and no other appeals will be allowed. The CFD Administrator shall schedule the appeal for consideration within a reasonable time at a City Council meeting.

SECTION 6. 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 by a court of competent jurisdiction, the balance of this ordinance, and the application of the special tax to the remaining parcels shall not be affected.

SECTION 7. This ordinance shall take effect and be in force immediately as a tax measure; and before the expiration of twenty (20) days after its passage the same shall be published in summary, with the names of the members voting for and against the same, at least once in a newspaper of general circulation published and circulated in the Community Facilities District.

| SECTION 8. Ordinance No. 1661 (2019 Series) adopted by the City Council on Apri 16, 2019, is hereby superseded to the extent it is inconsistent with this ordinance. | |
|---|---|
| INTRODUCED on the 20 th day of A Council of the City of San Luis Obispo on the _ | april 2021, AND FINALLY ADOPTED by the day of 2021, on the following vote: |
| AYES: NOES: ABSENT: | |
| | Mayor Heidi Harmon |
| ATTEST: | |
| | |
| Teresa Purrington City Clerk | |
| APPROVED AS TO FORM | |
| | |
| J. Christine Dietrick City Attorney | |
| IN WITNESS WHEREOF, I have hereunto so of San Luis Obispo, California, on | et my hand and affixed the official seal of the City |
| | |
| | Teresa Purrington City Clerk |