## ORDINANCE <u>3478</u>

## AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN LUIS OBISPO LEVYING SPECIAL TAX WITHIN COUNTY OF SAN LUIS OBISPO COMMUNITY FACILITIES DISTRICT NO. 2022-1 (OAK SHORES WASTEWATER)

**WHEREAS**, on August 9, 2022, the Board of Supervisors of the County of San Luis Obispo ("Board of Supervisors") adopted a resolution entitled "A Resolution of Intention of the Board of Supervisors of the County of San Luis Obispo with Respect to the Formation of Proposed County of San Luis Obispo Community Facilities District No. 2022-1 (Oak Shores Wastewater)" (the "Resolution of Intention"), and has conducted proceedings (the "Proceedings") to establish the County of San Luis Obispo Community Facilities District No. 2022-1 (Oak Shores Wastewater) ("CFD 2022-1") pursuant to the Mello-Roos Community Facilities Act, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act") to levy a special tax (the "Special Tax") to finance certain public services (the "Services) as provided in the Act; and

**WHEREAS**, pursuant to notice as specified in the Act, and as part of the Proceedings, the Board of Supervisors has held a public hearing under the Act relative to the determination to proceed with the formation of CFD 2022-1 and the rate and method of apportionment of the Special Tax to be levied within CFD 2022-1 to finance the Services, and at such hearing all persons desiring to be heard on all matters pertaining to the formation of CFD 2022-1 and the levy of the Special Tax were heard, substantial evidence was presented and considered by this Board of Supervisors and a full and fair hearing was held; and

**WHEREAS**, upon the conclusion of the hearing, this Board of Supervisors adopted a resolution entitled " A Resolution of the Board of Supervisors of the County of San Luis Obispo with Respect to the Formation of Proposed County of San Luis Obispo Community Facilities District No. 2022-1 (Oak Shores Wastewater)" (the "Resolution of Formation"), pursuant to which it completed the Proceedings for the establishment of CFD 2022-1, the authorization of the levy of the Special Tax within CFD 2022-1 and the calling of an election within CFD 2022-1 on the propositions of levying the Special Tax and establishing an appropriations limit within CFD 2022-1, respectively; and

**WHEREAS**, on September 13, 2022, a special election was held among the landowners within CFD 2022-1 at which such landowners approved the levy of the Special Tax by the two-thirds vote required by the Act, which approval has been confirmed by resolution of this Board of Supervisors.

**NOW, THEREFORE,** the Board of Supervisors of the County of San Luis Obispo (the "County") DOES HEREBY ORDAIN as follows:

Section 1. By the passage of this Ordinance, the Board of Supervisors hereby authorizes and levies the Special Tax within CFD 2022-1 pursuant to the Act, at the rate and in accordance with the rate and method of apportionment of Special Tax ("Rate and Method of Apportionment") on file with the Clerk of the Board and as approved in the Resolution of Formation. By this reference, both the Resolution of Intention and the Resolution of Formation are incorporated herein. The Special Tax is hereby levied commencing in fiscal year 2023/24 and in each fiscal year thereafter to pay for the Services for CFD 2022-1, as contemplated by the Resolution of Formation and the Proceedings and all costs of administering CFD 2022-1.

Section 2. The County's Director of Public Works or designee, or an employee or consultant of the County, is hereby authorized and directed each fiscal year to determine the specific Special Tax to be levied for the next ensuing fiscal year for each parcel of real property within CFD 2022-1, in the manner and as provided in the Rate and Method of Apportionment.

Section 3. Exemptions from the levy of the Special Tax shall be as provided in the Resolution of Formation, the Rate and Method of Apportionment and the applicable provisions of the Act. In no event shall the Special Tax be levied on any parcel within CFD 2022-1 in excess of the maximum Special Tax specified in the Resolution of Formation.

Section 4. All of the collections of the Special Tax shall be used as provided in the Act and in the Resolution of Formation, including, but not limited to, the payment of costs of the Services, the payment of the costs of the County in administering CFD 2022-1, and the costs of collecting and administering the Special Tax.

Section 5. The Special Tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes; provided, however, that the Board of Supervisors may provide for other appropriate methods of collection by resolution(s) of the Board of Supervisors. In addition, the provisions of Section 53356.1 of the Act shall apply to delinquent Special Tax payments. The Director of Public Works or its designee is hereby authorized and directed to provide all necessary information to the County Auditor-Controller-Treasurer- Tax Collector in order to effect proper billing and collection of the Special Tax, so that the Special Tax shall be included on the secured property tax roll of the County for fiscal year 2023/24 and for each fiscal year thereafter until no longer required to pay for the Services or until otherwise terminated by the County.

Section 6. If any section, subsection, clause, phrase, or portion of this ordinance is for any reason held to be invalid or unconstitutional by the decision of a court of competent jurisdiction, such decision shall not affect the validity or constitutionality of the remaining portion of this ordinance, The Board of Supervisors hereby declares that it would have passed this ordinance and each section, subsection, clause, phrase or portion thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional.

Section 7. In accordance with Government Code Section 25131, after reading of the title of the ordinance, further reading of the ordinance in full is waived.

Section 8. This ordinance relating to the levy of the special tax shall take effect immediately upon its passage in accordance with Government Code Section 21523(c), and the specific authorization for adoption pursuant to the provisions of Section 53340 of the Act.

Section 9. This ordinance shall be published before the expiration of fifteen (15) days after its passage and adoption pursuant to Government Code Section 25124.

Introduced at a regular meeting of the Board of Supervisors held on the 13<sup>th</sup> day of September 2022, passed and adopted by the Board of Supervisors of the County of San Luis Obispo, State of California on the 27<sup>th</sup> day of September 2022, by the following roll call vote, to-wit:

AYES: Supervisors John Peschong, Chairperson Bruce S. Gibson, Dawn Ortiz-Legg,

Lynn Compton and Debbie Arnold

- NOES: None
- ABSTAIN: None
- ABSENT: None

Brug S. Celos

Bruce S. Gibson Chairperson of the Board of Supervisors

ATTEST:

WADE HORTON Ex-Officio Clerk of the Board of Supervisors

By: <u>Niki Martin</u>

Deputy Clerk