

## ORDINANCE NO. 23-01

### AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE SANTA LUCIA COMMUNITY SERVICES DISTRICT LEVYING A SPECIAL TAX IN CONNECTION WITH COMMUNITY FACILITIES DISTRICT NO. 1 (FIRE/EMS) OF THE SANTA LUCIA COMMUNITY SERVICES DISTRICT AND TAKING CERTAIN RELATED ACTIONS

The Board of Directors of the Santa Lucia Community Services District, the legislative body of Community Facilities District No. 1 (Fire/EMS) of the Santa Lucia Community Services District, does hereby ordain as follows:

#### SECTION 1. FINDINGS.

- A. Pursuant to Government Code Section 61121(b), the Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 *et seq.*) (the "Act") authorizes the Board of Directors (the "Board of Directors") to establish a community facilities district to finance certain public safety services within the district.
- B. By its prior resolution, the Board of Directors established Community Facilities District No. 1 (Fire/EMS) of the Santa Lucia Community Services District (the "CFD").
- C. By its prior resolution, the Board of Directors declared and certified the results of an election at which the voters of the CFD approved a special tax in connection with the CFD (the "Special Tax") and an appropriations limit for the CFD.
- D. The Board of Directors now desires to levy and impose the Special Tax and to take other related actions.

#### SECTION 2. LEVY OF SPECIAL TAX.

An annual Special Tax is levied pursuant to Section 53340 of the Act against all non-exempt parcels of real property within the CFD. The rate and method of apportionment of the Special Tax are described in Exhibit "A" to this Ordinance, which is incorporated herein by reference (the "Rate and Method of Apportionment").

The Special Tax will be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes.

Notwithstanding the forgoing, Special Taxes for Fiscal Year 2023-24, as well as any Special Taxes in subsequent years that cannot be collected (or are not collected) on the County tax roll, may be collected through direct billing by the CSD. Delinquencies for Fiscal Year 2023-24 will be collected on the 2024-25 tax roll in addition to the tax for

Fiscal Year 2024-25.

Under no circumstances will the Special Tax levied in any fiscal year against any parcel be increased as a consequence of delinquency or default by the owner or owners of any other parcel or parcels within the CFD by more than 10 percent above the amount that would have been levied in that fiscal year had there never been any such delinquencies or defaults. This tax may not be prepaid. It is the intention of this Ordinance that the tax apply to parcels currently in the CFD, as well as to any parcels that may in the future be annexed to the CFD.

### SECTION 3. USE OF TAX.

Proceeds of the Special Tax may be used solely to fund fire and emergency medical services and the administrative costs of the CFD.

### SECTION 4. ACCOUNTABILITY MEASURES.

The Special Tax will be subject to the following accountability measures:

- (i) Proceeds of the Special Tax will be deposited in a special account and used only for the purpose of financing the costs identified in Section 3 of this Resolution; and
- (ii) An annual report will be filed at least once a year containing a description of the amount of funds in the Special Account and the status of any costs identified in Section 3 of this Ordinance.

### SECTION 5. ADMINISTRATION.

The General Manager of the CSD, whose office is located at 121 Rancho San Carlos Road, Carmel, CA 93923 and who can be telephoned at 831-620-6791 will be responsible for annually preparing a current roll of special tax levy obligations by assessor's parcel number and will be responsible for estimating future special tax levies pursuant to Section 53340.2 of the Act.

### SECTION 6. APPROPRIATIONS LIMIT.

The Board of Directors establishes an appropriations limit for the CFD, pursuant to Article XIII B, Section 8(h) of the California Constitution, at \$900,000. Such limit shall be adjusted for changes in the cost of living, or changes in population, pursuant to Section 53325.7 of the Act.

### SECTION 7. NOTICE OF SPECIAL TAX LIEN.

Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code, a continuing lien to secure each levy of the Special Tax shall

attach to all nonexempt real property in the CFD and this lien shall continue in force and effect until collection of the tax by the legislative body ceases.

#### SECTION 8. INTERPRETATION.

The General Manager is authorized to issue such interpretations of this Ordinance as he or she feels is necessary or useful to administer the Special Tax. Any such interpretations may be ratified or disapproved by resolution of the Board of Directors, but shall be treated as official interpretations in the absence of Board action.

#### SECTION 9. CORRECTION OF ERRORS.

If a Special Tax is calculated or applied in error with respect to a parcel, the General Manager is authorized to modify or correct the Special Tax applied, and to issue a credit or refund as appropriate. The General Manager will respond in writing to any written request from a taxpayer for a modification or correction. Any such written response may be appealed by the taxpayer through the filing of a claim following the normal claims procedures of the CSD.

#### SECTION 10. SEVERABILITY.

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

#### SECTION 11. EFFECT OF ENACTMENT.

Except as specifically provided herein, nothing contained in this ordinance shall be deemed to modify or supersede any prior enactment of the Board of Directors which addresses the same subject addressed herein.

#### SECTION 12. NOTICE OF ADOPTION.

The Secretary of the CSD shall certify to the adoption of this ordinance and is directed to give notice of the adoption of this ordinance as required by law.

#### SECTION 13. EFFECTIVE DATE.

This ordinance shall take effect thirty days after the date of its adoption.

Introduced on December 11, 2023 and passed approved and adopted on January 16, 2024 by the following vote:

AYES:

NOES:

ABSENT:

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Vice Chair, Director Santry

ATTEST:

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Secretary

Exhibit "A"

Rate and Method of Apportionment

[INSERT]

Attachment "A"

Rate and Method of Apportionment

COMMUNITY FACILITIES DISTRICT NO. 1 (FIRE/EMS)  
OF THE SANTA LUCIA COMMUNITY SERVICES DISTRICT

A Special Tax for Community Facilities District No. 1 (Fire/EMS) of the Santa Lucia Community Services District shall be levied on Assessor's Parcels in the Fire/EMS Financing District and collected each Fiscal Year commencing in Fiscal Year 2014/15 in an amount determined by the CSD through the application of the rate and method of apportionment of the Special Tax set forth below. The real property in the Fire/EMS Financing District, 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 meanings:

"Act" means the Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 et seq).

"Administrative Expenses" means the expenses incurred by the CSD as administrator of the Fire/EMS Financing District to determine, levy and collect the Special Taxes, including the fees of consultants, legal counsel, the costs of collecting installments of the Special Taxes, preparation of required reports; and any other costs required to administer the Fire/EMS Financing District as determined by the CSD.

"Assessor's Parcel" or "Parcel" means a lot or parcel shown on the official map of the Monterey County Assessor designating parcels by assessor's parcel number..

"Base Year" means Fiscal Year 2023-24.

"CSD" means the Santa Lucia Community Services District.

"Fire/EMS Financing District Administrator" means an official of the CSD, or designee thereof, responsible for determining the Special Tax Requirement and administering the levy and collection of the Special Taxes.

"Fire/EMS Financing District" means Community Facilities District No. 1 (Fire/EMS) of the Santa Lucia Community Services District.

"Fiscal Year" means the period starting July 1 and ending the following June 30.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C below that can be levied in the Fire/EMS Financing District in any Fiscal Year on any Assessor's Parcel.

"Proportionately" means in a manner such that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for each parcel.

"Special Tax" means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Special Tax Requirement, and shall include Special Taxes levied or to be levied under Sections C and D, below.

"Special Tax Requirement" means, for each Tax Rate Area separately, the amount required in any Fiscal Year to: (i) pay for the services financed by the Fire/EMS Financing District; (ii) pay Administrative Expenses; (iii) pay any amounts required to establish or replenish any Reserve Funds; and (iv) pay for anticipated delinquent Special Taxes (not to exceed 10% of total requirement) less any surplus of funds available from the previous Fiscal Year's Special Tax levy.

"Taxable Property" means the parcels listed in Section H, below.

#### **B. MAXIMUM SPECIAL TAX RATES**

For the Base Year, the Maximum Special Tax for Taxable Property will be as follows:

<u>Classification</u>	<u>Rate</u>
Estate Residential Parcels:	\$954.67
Employee Residential Parcels	\$937.89
Ranch Club Hacienda:	\$20,997.11
Ranch Club Sports Center:	\$18,160.68
Ranch Club Equestrian:	\$18,370.63
Golf Club Clubhouse:	\$27,715.51
Golf Club Course:	\$9,804.67

Beginning with Fiscal Year 2024-25, each Maximum Special Tax rate for the fiscal year shall be increased by 4% with respect to the Maximum Special Tax rate for the prior fiscal year.

Only Taxable Property shall be subject to the Special Tax.

#### **C. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

Commencing with Fiscal Year 2023-24 and for each following Fiscal Year, the Fire/EMS Financing District Administrator shall levy the Special Tax Proportionately on each Assessor's Parcel, whether Developed or Undeveloped, within that Tax Rate Area at up

to 100% of the applicable Maximum Special Tax until the amount levied is equal to the Special Tax Requirement assigned to that Tax Rate Area in that Fiscal Year.

**D. APPEALS**

The Board of Directors of the CSD may interpret this Rate and Method of Apportionment for purposes of clarifying any ambiguity and make determinations relative to the annual administration of the Special Tax and any landowner appeals. Any decision of the CSD shall be final and binding as to all persons.

**E. PREPAYMENT OF SPECIAL TAX OBLIGATION**

The Special Tax may not be prepaid.

**F. TERM OF SPECIAL TAX**

Taxable Property in the Fire/EMS Financing District shall remain subject to the Special Tax in perpetuity or until the CSD Board of Directors takes appropriate actions to terminate the Special Tax pursuant to the Act.

**G. TAXABLE PARCELS**

The following is a list of the Taxable Parcels, by Assessors Parcel Number, as well as the classification of each parcel for purposes of assigning the special tax. In the event a listed parcel is assigned a new Assessors Parcel Number, it shall remain a Taxable Parcel. In the event a Taxable Parcel is split into multiple parcels, the tax shall remain on the parcel that has the highest assessed value. However, in the event a Taxable Parcel is divided in a manner that increases the total number of residences that can be built on the territory comprising the original Taxable Parcel, each resulting parcel capable of residential development shall be treated as a separate Taxable Parcel subject to the full tax for a residential parcel.

<p><b><i>Taxible Parcels</i></b> <b>SANTA LUCIA COMMUNITY SERVICES DISTRICT</b></p>
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LOT NO.	APN	NOTES
1	239-021-001	Estate Residential
2	239-031-015	Estate Residential
3	239-021-002	Estate Residential
4	239-021-003	Estate Residential
5	239-021-004	Estate Residential



6	239-021-005	Estate Residential
7	239-021-006	Estate Residential
8	239-021-007	Estate Residential
9	239-021-008	Estate Residential
10	239-021-009	Estate Residential
11	239-021-010	Estate Residential
12	239-031-001	Estate Residential
13	239-031-002	Estate Residential
14	239-031-003	Estate Residential
15	239-031-004	Estate Residential
16	239-031-005	Estate Residential
17	239-031-006	Estate Residential
18	239-031-007	Estate Residential
19	239-031-023	Estate Residential
20	239-031-022	Estate Residential
22	239-031-011	Estate Residential
23	239-031-012	Estate Residential
24	239-031-013	Estate Residential
25	239-031-014	Estate Residential
26	239-051-040	Estate Residential
32	239-051-001	Estate Residential
33	239-051-002	Estate Residential
34	239-051-003	Estate Residential
35	239-051-004	Estate Residential
36	239-051-005	Estate Residential
37	239-051-006	Estate Residential
38	239-051-007	Estate Residential
39	239-051-008	Estate Residential
40	239-051-009	Estate Residential
41	239-051-010	Estate Residential
42	239-051-011	Estate Residential
43	239-051-012	Estate Residential
44	239-051-013	Estate Residential
45	239-051-014	Estate Residential
46	239-051-015	Estate Residential
47	239-051-016	Estate Residential
48	239-051-017	Estate Residential
49	239-051-018	Estate Residential
50	239-051-019	Estate Residential
51	239-051-020	Estate Residential
52	239-051-021	Estate Residential
53	239-051-022	Estate Residential
54	239-051-023	Estate Residential

55	239-051-024	Estate Residential
56	239-051-025	Estate Residential
57	239-051-026	Estate Residential
58	239-051-027	Estate Residential
59	239-051-028	Estate Residential
60	239-051-029	Estate Residential
65	239-061-011	Estate Residential
66	239-061-004	Estate Residential
67	239-061-005	Estate Residential
68	239-051-032	Estate Residential
69	239-051-033	Estate Residential
70	239-051-034	Estate Residential
71	239-051-035	Estate Residential
72	239-051-036	Estate Residential
73	239-051-037	Estate Residential
74	239-051-038	Estate Residential
75	239-051-039	Estate Residential
135	239-041-006	Estate Residential
136	239-041-007	Estate Residential
137	239-041-008	Estate Residential
138	239-041-009	Estate Residential
139	239-041-010	Estate Residential
140	239-041-011	Estate Residential
141	239-041-012	Estate Residential
142	239-041-013	Estate Residential
143	239-041-014	Estate Residential
144	239-041-015	Estate Residential
145	239-041-016	Estate Residential
146	239-041-017	Estate Residential
147	239-041-018	Estate Residential
148	239-041-019	Estate Residential
149	239-041-020	Estate Residential
150	239-041-021	Estate Residential
151	239-041-022	Estate Residential
152	239-041-023	Estate Residential
153	239-041-024	Estate Residential
154	239-041-025	Estate Residential
76	239-091-001	Estate Residential
77	239-091-002	Estate Residential
78	239-091-003	Estate Residential
79	239-091-004	Estate Residential
80	239-091-005	Estate Residential
81	239-091-006	Estate Residential

82	239-091-007	Estate Residential
83	239-091-008	Estate Residential
84	239-091-009	Estate Residential
85	239-091-010	Estate Residential
86	239-091-011	Estate Residential
87	239-091-012	Estate Residential
88	239-091-013	Estate Residential
89	239-091-014	Estate Residential
90	239-091-015	Estate Residential
91	239-091-016	Estate Residential
94	239-091-019	Estate Residential
95	239-091-020	Estate Residential
96	239-091-021	Estate Residential
97	239-091-022	Estate Residential
98	239-091-023	Estate Residential
99	239-091-024	Estate Residential
100	239-091-025	Estate Residential
101	239-091-026	Estate Residential
102	239-091-027	Estate Residential
103	239-091-028	Estate Residential
104	239-091-029	Estate Residential
105	239-091-030	Estate Residential
106	239-091-031	Estate Residential
107	239-091-032	Estate Residential
108	239-091-033	Estate Residential
109	239-091-091	Estate Residential
110	239-091-090	Estate Residential
111	239-091-036	Estate Residential
112	239-091-037	Estate Residential
113	239-091-038	Estate Residential
114	239-091-039	Estate Residential
115	239-091-040	Estate Residential
116	239-091-041	Estate Residential
117	239-091-042	Estate Residential
118	239-091-043	Estate Residential
119	239-091-044	Estate Residential
120	239-091-045	Estate Residential
121	239-091-046	Estate Residential
122	239-091-047	Estate Residential
123	239-091-048	Estate Residential
124	239-091-049	Estate Residential
125	239-091-050	Estate Residential
126	239-091-051	Estate Residential

127	239-091-052	Estate Residential
128	239-091-053	Estate Residential
129	239-091-054	Estate Residential
130	239-091-055	Estate Residential
131	239-091-056	Estate Residential
132	239-091-057	Estate Residential
133	239-071-001	Estate Residential
134	239-071-002	Estate Residential
155	239-091-058	Estate Residential
156	239-091-059	Estate Residential
157	239-091-060	Estate Residential
158	239-091-061	Estate Residential
159	239-091-062	Estate Residential
160	239-091-063	Estate Residential
161	239-091-064	Estate Residential
162	239-091-065	Estate Residential
163	239-091-066	Estate Residential
164	239-091-067	Estate Residential
165	239-091-068	Estate Residential
166	239-091-069	Estate Residential
167	239-091-070	Estate Residential
168	239-091-071	Estate Residential
169	239-091-072	Estate Residential
170	239-091-073	Estate Residential
171	239-091-074	Estate Residential
172	239-091-075	Estate Residential
173	239-091-076	Estate Residential
174	239-091-077	Estate Residential
175	239-091-078	Estate Residential
176	239-091-079	Estate Residential
177	239-091-080	Estate Residential
178	239-091-081	Estate Residential
179	239-091-082	Estate Residential
180	239-091-083	Estate Residential
181	239-091-084	Estate Residential
182	239-071-003	Estate Residential
183	239-071-004	Estate Residential
184	239-011-022	Estate Residential
185	239-011-023	Estate Residential
186	239-011-024	Estate Residential
211	239-071-005	Estate Residential
212	239-071-006	Estate Residential
213	239-071-007	Estate Residential

214	239-071-008	Estate Residential
215	239-071-009	Estate Residential
216	239-071-010	Estate Residential
217	239-071-011	Estate Residential
187	239-111-001	Estate Residential
188	239-111-002	Estate Residential
189	239-111-003	Estate Residential
190	239-111-004	Estate Residential
191	239-111-005	Estate Residential
192	239-111-006	Estate Residential
193	239-111-007	Estate Residential
194	239-111-008	Estate Residential
195	239-111-009	Estate Residential
196	239-111-010	Estate Residential
197	239-111-011	Estate Residential
198	239-111-012	Estate Residential
199	239-111-013	Estate Residential
200	239-111-014	Estate Residential
201	239-131-001	Estate Residential
202	239-131-002	Estate Residential
203	239-131-003	Estate Residential
204	239-131-004	Estate Residential
205	239-131-005	Estate Residential
206	239-131-006	Estate Residential
207	239-131-007	Estate Residential
208	239-131-008	Estate Residential
209	239-131-009	Estate Residential
210	239-131-010	Estate Residential
223	239-111-015	Estate Residential
224	239-111-016	Estate Residential
225	239-111-017	Estate Residential
226	239-111-018	Estate Residential
227	239-131-011	Estate Residential
228	239-131-012	Estate Residential
229	239-131-013	Estate Residential
230	239-131-014	Estate Residential
231	239-131-015	Estate Residential
232	239-131-016	Estate Residential
233	239-131-017	Estate Residential
234	239-131-018	Estate Residential
235	239-131-019	Estate Residential
236	239-131-020	Estate Residential
237	239-131-021	Estate Residential

238	239-131-022	Estate Residential
239	239-131-023	Estate Residential
240	239-131-024	Estate Residential
241	239-131-025	Estate Residential
242	239-121-001	Estate Residential
243	239-121-002	Estate Residential
244	239-121-003	Estate Residential
247	239-121-004	Estate Residential
248	239-121-005	Estate Residential
249	239-121-006	Estate Residential
250	239-121-007	Estate Residential
251	239-121-008	Estate Residential
252	239-121-009	Estate Residential
253	239-121-010	Estate Residential
254	239-121-011	Estate Residential
D1	239-101-011	Estate Residential
D2	239-101-012	Estate Residential
D3	239-101-013	Estate Residential
D4	239-101-014	Estate Residential
D5	239-101-015	Estate Residential
D6	239-101-016	Estate Residential
D7	239-101-017	Estate Residential
D8	239-101-018	Estate Residential
D9	239-101-031	Estate Residential
D10	239-101-020	Estate Residential
D11	239-101-021	Estate Residential
D12	239-101-022	Estate Residential
D13	239-101-023	Estate Residential
D14	239-101-024	Estate Residential
D15	239-101-025	Estate Residential
D16	239-101-026	Estate Residential
D17	239-101-027	Estate Residential
D18	239-101-033	Estate Residential
D19	239-101-029	Estate Residential
D20	239-101-034	Estate Residential
E1	239-102-004	Estate Residential
E2	239-102-005	Estate Residential
E3	239-102-006	Estate Residential
E4	239-102-007	Estate Residential
E5	239-102-008	Estate Residential
E6	239-102-009	Estate Residential
E7	239-102-010	Estate Residential
E8	239-102-011	Estate Residential

E9	239-102-012	Estate Residential
E10	239-102-013	Estate Residential
E11	239-102-014	Estate Residential
E12	239-102-015	Estate Residential
E13	239-102-016	Estate Residential
E14	239-102-017	Estate Residential
E15	239-102-018	Estate Residential
E16	239-102-019	Estate Residential
E17	239-102-020	Estate Residential
E18	239-102-021	Estate Residential
E19	239-102-022	Estate Residential
E20	239-102-023	Estate Residential
E21	239-102-024	Estate Residential
E22	239-102-025	Estate Residential
E23	239-102-026	Estate Residential
E24	239-102-027	Estate Residential
E25	239-102-028	Estate Residential
E26	239-102-029	Estate Residential
E27	239-102-030	Estate Residential
E28	239-102-031	Estate Residential
E29	239-102-032	Estate Residential
F1	239-151-001	Estate Residential
F2	239-151-002	Estate Residential
F3	239-151-003	Estate Residential
F4	239-151-004	Estate Residential
F5	239-151-005	Estate Residential
F6	239-151-006	Estate Residential
F7	239-151-007	Estate Residential
F8	239-151-008	Estate Residential
F9	239-151-009	Estate Residential
F10	239-151-010	Estate Residential
F11	239-151-011	Estate Residential
	157-131-010	Estate Residential
	157-131-002	Estate Residential
257	239-051-043	Ranch Club - Hacienda
259	239-051-045	Ranch Club - Sports Center
	239-051-046	Ranch Club - Equestrian
263	239-091-092	Golf Club - Course
265	239-091-086	Golf Club - Clubhouse
27	239-041-001	Employee Housing
28	239-041-002	Employee Housing
29	239-041-003	Employee Housing
30	239-041-004	Employee Housing

31	239-041-005	Employee Housing
61	239-051-030	Employee Housing
62	239-051-031	Employee Housing
63	239-061-001	Employee Housing
64	239-061-002	Employee Housing
92	239-091-017	Employee Housing
93	239-091-018	Employee Housing
F12	239-151-012	Employee Housing