

ORDINANCE NO. 10328 (N.S.)

**AN ORDINANCE OF THE COUNTY OF SAN DIEGO
LEVYING A SPECIAL TAX FOR FISCAL YEAR 2014-2015
AND FOLLOWING FISCAL YEARS WITHIN THE
COUNTY OF SAN DIEGO COMMUNITY FACILITIES
DISTRICT NO. 2013-01 (HORSE CREEK RIDGE
MAINTENANCE)**

WHEREAS, the Board of Supervisors (the "Board") of the County of San Diego (the "County"), duly adopted its Resolution No. 13-172 (the "Resolution of Intention") on December 4, 2013 wherein the Board declared its intention to and proposed to establish a community facilities district within the unincorporated territory of the County, to be designated and known as "County of San Diego Community Facilities District No. 2013-01 (Horse Creek Ridge Maintenance)" (the "Community Facilities District"), and levying a special tax therein to finance certain public services pursuant to the "Mello-Roos Community Facilities Act of 1982," being Chapter 2.5, Part 1, Division 2, Title 5 (beginning with Section 53311) of the Government Code of the State of California (the "Act"), and setting January 29, 2014 as the date for a public hearing to be held on the establishment of the Community Facilities District;

WHEREAS, on January 29, 2014, the Board held a noticed public hearing on the establishment of the Community Facilities District, as required by the Act;

WHEREAS, subsequent to the close of said hearing, the Board adopted a resolution establishing the Community Facilities District and providing for the levy of a special tax therein (the "Resolution of Formation"), and a resolution calling an election within the Community Facilities District on the proposition of levying a special tax within the Community Facilities District and establishing an appropriations limit for the Community Facilities District; and

WHEREAS, on January 29, 2014, an election was held in which the qualified electors of the Community Facilities District approved said proposition by more than the two-thirds vote required by the Act;

**THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO DOES
ORDAIN AS FOLLOWS:**

Section 1. The Board hereby authorizes and levies the special tax within the Community Facilities District pursuant to Sections 53328 and 53340 of the Act, at the rate and in accordance with the method of apportionment set forth in Exhibit C to the Resolution of Formation (the "Rate and Method of Apportionment"). The special taxes are hereby levied commencing in fiscal year 2014-2015 and in each fiscal year thereafter pursuant to the Rate and Method of Apportionment, subject to the limitations contained in the Rate and Method of Apportionment.

Section 2. The Board may, in accordance with subdivision (b) of Section 53340 of the Act, provide, by resolution, for the levy of the special tax in future tax years at the same rate or at a lower rate than the rate provided by this Ordinance. In no event shall the special tax be levied on any parcel within the Community Facilities District in excess of the maximum tax specified therefor in the Rate and Method of Apportionment.

Section 3. The special tax shall be levied on all of the parcels in the Community Facilities District, unless exempted by law or by the Rate and Method of Apportionment.

Section 4. The proceeds of the special tax shall only be used to pay, in whole or in part, the cost of financing certain public services, as more particularly described in the Resolution of Formation and the Rate and Method of Apportionment.

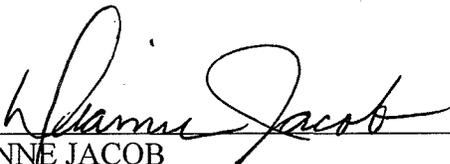
Section 5. The special tax shall be collected in the same manner as ordinary *ad valorem* property taxes are collected and shall be subject to the same penalties and the same procedure, sale and lien priority in the case of delinquency as is provided for *ad valorem* taxes, unless another procedure is adopted by the Board. In addition, the provisions of Section 53356.1 of the Act shall apply to delinquent special tax payments. The Deputy Director, County of San Diego Department of Public Works (the "CFD Manager"), is hereby authorized and directed to provide all necessary information to the County of San Diego Treasurer-Tax Collector and to otherwise take all actions necessary in order to effect proper billing and collection of the special tax, so that the special tax shall be levied and collected in sufficient amounts and at the times necessary to provide the public services.

Notwithstanding the foregoing, the CFD Manager may collect or cause to be collected one or more installments of the special taxes by means of direct billing by the Community Facilities District of the property owners within the Community Facilities District if, in the judgment of the CFD Manager, such means of collection will reduce the burden of administering the Community Facilities District or is otherwise appropriate in the circumstances. In such event, the special taxes shall become delinquent if not paid when due as set forth in any such respective billing to the property owners.

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 within the Community Facilities District, by a court of competent jurisdiction, the balance of this Ordinance and the application of the special tax to the remaining parcels within the Community Facilities District shall not be affected.

Section 7. This Ordinance shall take effect and shall be in force immediately after the date of its adoption as a tax measure and this Ordinance, or a summary thereof, shall be published in accordance with Section 25124 of the California Government Code in a newspaper of general circulation published in the area of the Community Facilities District.

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of San Diego this 26th day of February, 2014.



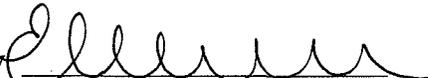
DIANNE JACOB
Chairwoman, Board of Supervisors
County of San Diego, State of California

The above Ordinance was adopted by the following vote:

AYES: Cox, Jacob, D. Roberts, R. Roberts, Horn

ATTEST my hand and the seal of the Board of Supervisors this 26th day of February, 2014.

THOMAS J. PASTUSZKA
Clerk of the Board of Supervisors

By 

Elizabeth Miller, Deputy



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02-26-14 (3)