

Attachment C

ORDINANCE NO. 2453.

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF VICTORVILLE, CALIFORNIA, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2024-01 OF THE CITY OF VICTORVILLE (MUNICIPAL SERVICES) AUTHORIZING THE LEVY OF SPECIAL TAXES WITHIN SAID COMMUNITY FACILITIES DISTRICT

WHEREAS, on October 15, 2024, the Victorville City Council (the "**City Council**") of the City of Victorville (the "**City**") adopted Resolution No. 24-092 (the "**Resolution of Intention**") declaring its intention to form Community Facilities District No. 2024-01 of the City of Victorville (Municipal Services) (the "**District**") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, comprising Chapter 2.5 of Part 1 of Division 2 of Title 5 of the California Government Code (the "**Act**"), and identified territory proposed to be annexed to the District in the future pursuant to Section 53339.3 of the Act and designated as the future annexation area therein (the "**Future Annexation Area**"); and

WHEREAS, on November 19, 2024, after providing all notices required by the Act, the City Council conducted a public hearing required by the Act relative to the proposed formation of the District and the Future Annexation Area and the proposed levy of special tax A and special tax B ("**Special Taxes**") therein to finance certain services described in Resolution No. 24-092, Resolution of Intention; and

WHEREAS, at the November 19, 2024, public hearing, all persons desiring to be heard on all matters pertaining to the formation of the District, the designation of the Future Annexation Area, and the proposed levy of the Special Taxes to finance the services described in the Resolution of Intention were heard and a full and fair hearing was held; and

WHEREAS, on November 19, 2024, the City Council adopted Resolution No. 24-102 (the "**Resolution of Formation**") which formed the District, established the Future Annexation Area, and called a special election within the District on November 19, 2024 on two propositions relating to the levy of the Special Taxes within the District and the establishment of an appropriations limit within the District; and

WHEREAS, on November 19, 2024, a special election was held within the District at which the qualified electors approved by more than a two-thirds vote both Proposition A (authorizing the levy of a special tax within the District for the purposes described in Resolution of Formation) and Proposition B (establishing an appropriations limit for the District).

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF VICTORVILLE IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2024-01 OF THE CITY OF VICTORVILLE (MUNICIPAL SERVICES) DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. The above recitals are true and correct and incorporated and made a part of this Ordinance by this reference, including any definitions contained therein.

SECTION 2. By the passage of this Ordinance, the City Council authorizes and levies the Special Taxes within the District pursuant to Sections 53328 and 53340 of the Act at the rates and in accordance with the rate and method of apportionment set forth in Exhibit C of the Resolution of Formation, which is incorporated by reference herein (the "**Rate and Method**"). The Special Taxes are hereby levied commencing in the fiscal year specified in the Rate and Method and in each fiscal year thereafter until payment of all costs of the services authorized to be financed by the District, and payment of all costs of administering the District.

By this Ordinance, the City Council also authorizes and levies the Special Taxes upon any parcels annexed into the District in the future Annexation Area, as outlined in Resolution No. 24-092 – Resolution of Intention, for fiscal year 2025-2026 and in each fiscal year thereafter.

SECTION 3. The Victorville City Manager or designee is hereby further authorized and directed each fiscal year, on or before August 10 of each year, or such later date as is permitted by law, to determine the specific special tax rates and amounts to be levied for the next ensuing fiscal year on each parcel of land in the District pursuant to the Rate and Method. The special tax rates to be levied pursuant to the Rate and Method shall not exceed the applicable maximum rates set forth therein, but the Special Taxes may be levied at a lower rate.

SECTION 4. Properties or entities of the state, federal, or other local governments shall be exempt from the Special Taxes, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act and Section K of the Rate and Method. No other properties or entities are exempt from the Special Taxes unless the properties or entities are expressly exempted in the Resolution of Formation or in a resolution of consideration to levy a new special tax or special taxes or to alter the rate or method of apportionment or an existing special tax as provided in Section 53334 of the Act.

SECTION 5. All of the collections of the Special Taxes pursuant to the Rate and Method shall be used as provided for in the Act and the Resolution of Formation. The Special Taxes shall be levied within the District only so long as needed for the purposes described in the Resolution of Formation.

SECTION 6. The Special Taxes levied pursuant to the Rate and Method 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 case of delinquency as is provided for ad valorem taxes (which such procedure include the exercise of all rights and remedies permitted by law to make corrections, including, but not limited to, the issuance of amended or supplemental tax bills), as such procedure may be modified by law or by the City Council from time to time.

SECTION 7. Adjustments. The City Council does not intend to make any adjustment in property taxation pursuant to Sections 53313.6 and 53313.7 of the Act.

SECTION 8. The City Clerk is hereby authorized to transmit a certified copy of this ordinance to the San Bernardino County Assessor and Treasurer-Tax Collector, and to perform all other acts which are required by the Act, this Ordinance, or by law in order to accomplish the purpose of this Ordinance.

SECTION 9. If for any reason any portion of this Ordinance is found to be invalid, or if the Special Taxes are found inapplicable to any particular parcel within the District by a court of competent jurisdiction, the balance of this Ordinance and the application of the Special Taxes to the remaining parcels within the District shall not be affected.

SECTION 10. This Ordinance relating to the levy of the special taxes within Community Facilities District No. 2024-01 shall take effect 30 days following its final passage, and the specific authorization for adoption is pursuant to the provisions of Section 53340 of the Act.

SECTION 11. The City Clerk is hereby directed to certify to the passage and adoption of this Ordinance and to cause it to be published as required by law.