## CITY OF ALAMEDA ORDINANCE NO. 3178 New Series

## LEVYING SPECIAL TAXES WITHIN THE CITY OF ALAMEDA COMMUNITY FACILITIES DISTRICT NO. 17-1 (ALAMEDA POINT PUBLIC SERVICES DISTRICT)

WHEREAS, on March 7, 2017, this City Council of the City of Alameda (the "City") adopted a resolution "Declaring Intention to Establish a Community Facilities District and to Authorize the Levy of Special Taxes Therein – Alameda Point Public Services District" (the "Resolution of Intention"), stating its intention to establish the City of Alameda Community Facilities District No. 17-1 (Alameda Point Public Services District) (the "District") pursuant to the City of Alameda Special Tax Financing Improvement Code, Section 3-70.1 et seq. of the Alameda Municipal Code (the "Law"), to finance costs of certain municipal services provided to the district (the "Services"); and

WHEREAS, notice was published as required by the Law of the public hearing as called pursuant to the Resolution of Intention relative to the intention of this City Council to form the District to provide for costs of the Services; and

WHEREAS, the Resolution of Intention called for a public hearing on the District to be held on March 21, 2017; and

WHEREAS, at the public hearing, all persons desiring to be heard on all matters pertaining to the formation of the District and the levy of special taxes on real property in the District were heard, substantial evidence was presented and considered by this City Council and a full and fair hearing was held; and

WHEREAS, subsequent to the close of the public hearing, this City Council adopted resolutions entitled "Of Formation of the City of Alameda Community Facilities District No. 17-1 (Alameda Point Public Services District), Authorizing the Levy of a Special Tax Within the District, Preliminarily Establishing Appropriations Limits for the District, and Submitting Levy of the Special Tax and the Establishment of an Appropriations Limit to the Qualified Electors of the District" (the "Resolution of Formation") and "Calling Special Election Within the City of Alameda Community Facilities District No. 17-1 (Alameda Point Public Services District)," which resolutions established the District, authorized the levy of a special tax within the District, and called an election within the District on the proposition of levying a special tax and establishing an appropriation limit for the District; and

WHEREAS, on March 21, 2017 an election was held within the District in which the then eligible landowner electors approved said propositions for the District by more than a two-thirds vote. NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Alameda that:

Section 1. By the passage of this Ordinance this City Council hereby authorizes and levies special taxes within the District, pursuant to the Law, at the rate and in accordance with the rate and method of apportionment of special taxes for the District approved by the Resolution of Formation which Resolution is by this reference incorporated herein. The special taxes are hereby levied commencing in fiscal year 2017-18 and in each fiscal year thereafter in perpetuity as provided in the rate and method of apportionment of special taxes for the District.

Section 2. The City Finance Director is hereby authorized and directed each fiscal year to determine the specific special tax rate and amount to be levied for each parcel of real property within the District, in the manner and as provided in the Resolution of Formation.

Section 3. Properties or entities of the State, federal or local governments shall be exempt from any levy of the special taxes in the District, to the extent set forth in the rate and method of apportionment of special taxes for the District in the form attached to the Resolution of Intention. In no event shall the special taxes be levied on any parcel within the District in excess of the maximum tax specified in the rate and method of apportionment of special taxes for the District.

Section 4. All of the collections of the special tax for the District shall be used as provided for in the Law and in the Resolution of Formation including the payment of costs of the Services authorized to be funded by the District, the payment of the costs of the City in administering the District and the payment of the costs of collecting and administering the special tax.

Section 5. The special taxes shall be collected from time to time for the District as necessary to meet the financial obligations of the District on the secured real property tax roll in the same manner as ordinary ad valorem taxes are collected. The special taxes 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. In addition, the provisions of Section 3-70.90 of the Law shall apply to delinquent special tax payments. The City Finance Director is hereby authorized and directed to provide all necessary information to the auditor/tax collector of the County of Alameda 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 satisfy the financial obligations of the District in each fiscal year.

Notwithstanding the foregoing, the City Finance Director may collect one or more installments of the special taxes on any one or more parcels in the District by means of direct billing by the City of the property owners within the District, if, in the judgment

of the City Finance Director, such means of collection will reduce the administrative burden on the City in administering the 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 of the applicable property owners.

Section 6. The City Finance Director is hereby directed to establish an account for the District (which need not be a separate deposit account, but may be a separate general ledger account so long as funds for the District can be separately accounted for, or may be an account held by a fiscal agent on behalf of the City) into which proceeds of the special tax levied for the District will be deposited, and the City Finance Director is hereby directed to file an annual report with this City Council for the District as required by Section 50075.3 of the California Government Code.

Section 7. 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 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 District shall not be affected.

Section 8. This Ordinance shall be in full force and effect from and after expiration of 30 days from the date of its final passage.

Attest:

Lara Weisiger, City Clerk

I, the undersigned, hereby certify that the foregoing Ordinance was duly and regularly adopted and passed by the Council of the City of Alameda in a regular meeting assembled on the 4<sup>th</sup> day of April, 2017, by the following vote to wit:

AYES: Councilmembers Ezzy Ashcraft, Matarrese, Oddie, Vella and Mayor Spencer – 5.

NOES: None.

ABSENT: None.

ABSTENTIONS: None.

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the seal of said City this 5<sup>th</sup> day of April, 2017.

Lara Weisiger, City<sup>0</sup> Clerk City of Alameda

Approved as to form:

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Janet C. Kern, City Attorney City of Alameda

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