

**SWEETWATER UNION HIGH SCHOOL DISTRICT**

**RESOLUTION NO. 4439**

**RESOLUTION ESTABLISHING THE ANNUAL )  
SPECIAL TAX LEVY FOR FISCAL YEAR )  
2016-2017 FOR COMMUNITY FACILITIES )  
DISTRICT NOS. 1-6, 8, 9A, 9B & 10-18 )**

ON THE MOTION of Member \_\_\_\_\_, seconded by Member \_\_\_\_\_, the following resolution is adopted:

WHEREAS, the Board of Trustees of the Sweetwater Union High School District, County of San Diego, State of California ("SUHSD"), acting as the "Legislative Body" of Community Facilities District Nos. 1, 2, 3, 4, 5, 6, 8, 9A, 9B, 10, 11, 12, 13, 14, 15, 16, 17, and 18 of SUHSD (collectively, the "Districts"), has initiated proceedings, held public hearings, conducted elections and received favorable votes from the qualified electors relating to the levy of "Special Taxes" in Community Facilities District Nos. 1, 2, 3, 4, 5, 6, 8, 9A, 9B, 10, 11, 12, 13, 14, 15, 16, 17, and 18, all as authorized pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California; and

WHEREAS, this Legislative Body adopted Ordinances of each of the Districts as authorized by Section 53340 of the Government Code of the State of California (the "Ordinance"), that authorized the levy of Special Taxes of the Districts to pay for public facilities and financing thereof, including costs and expenses related thereto and costs of administration of the Districts, that benefit the Districts; and

WHEREAS, the Legislative Body desires to establish the "Maximum Special Tax Rate" for each of the Districts for fiscal year 2016-2017; and

WHEREAS, this Legislative Body as to each District desires to set the actual amount of the Special Tax to be levied for fiscal year 2016-2017, prior to consideration of any offset for ad valorem taxes where applicable, to the applicable Maximum Tax Rate of a District or at a percentage thereof determined by the Legislative Body as to each District, as indicated in Exhibit "B" attached hereto. Such Special Tax rate or rates shall be levied and applied at the approved percent thereof shown on Exhibit "B" on the basis of each parcel of Taxable Property's applicable Maximum Special Tax Rate for fiscal year 2016-2017 as enacted by the above-referenced Ordinance of each District; and

WHEREAS, based on the preliminary data regarding assessed values of property in the Sweetwater Union High School District provided by the County of San

Diego, the Legislative Body of each District estimates that the expected ad valorem rate to be levied on Taxable Property in the Sweetwater Union High School District as a result of the issuance of the Sweetwater Union High School District general obligation bonds as authorized under the General Obligation Bonds 2000 Election (the "2000 General Obligation Bonds") will not exceed \$0.032 per \$100 of assessed value (the "Approximation 2000 GO Bond Rate"); and

WHEREAS, this Legislative Body, pursuant to "Formation Documents" of the District, where applicable, is desirous to reduce the amount of the Special Tax to be levied in Community Facilities District Nos. 1, 2, 3, 4, 5, 6, 8, 9A, 9B, 10, 11, 12, 13, 14, 15, 16, and 18 on each parcel subject to the applicable Special Tax to off-set the estimated ad valorem tax to be levied on such parcel of Taxable Property, resulting from the issuance of the 2000 General Obligation Bonds.

NOW, THEREFORE, it is Determined and Resolved as Follows:

SECTION 1. That the above Recitals are all true and correct.

SECTION 2. That the Maximum Initial Year Special Tax Rates of the Special Taxes to be established for fiscal year 2016-2017 for each of the Districts applicable to the Taxable Property in such Districts for fiscal year 2016-2017, if such is the first year in which such properties are classified as Developed Property ("Category 1 Property"), are hereby determined and established as the Special Tax Rates set forth in Exhibit "A" attached hereto and incorporated herein by this reference (which rates are herein referred to as the Maximum Initial Year Special Tax Rates ("MIYTR")). The Maximum Special Tax Rates for properties classified as Developed Property in previous fiscal years are subject to an annual increase in the Maximum Special Tax Rate of two percent.

SECTION 3. The Maximum Special Tax Rates of each District do not exceed the Special Tax rates authorized by the Ordinances and are not in excess of the Special Tax rates approved by the qualified electors of the Districts.

SECTION 4. The proceeds of the Special Taxes shall be used to pay, in whole or in part, the costs of the applicable District following, in order of priority:

- A. Payment of principal and interest on any outstanding authorized bonded indebtedness of the District or for which such Special Taxes have been pledged by the applicable District;
- B. Necessary replenishment of applicable bond reserve funds or other reserve funds;
- C. Payment of District's administrative and bond-related administrative expenses;
- D. Payment of costs and expenses of authorized public facilities;

E. Repayment of applicable advances and loans to such District.

The proceeds of the Special Taxes shall be used as set forth above, and shall not be used for any other purpose.

SECTION 5. Special District Financing & Administration, the designated "Special Tax Consultant" of the Districts, is hereby directed to prepare and submit to the San Diego County Auditor on or before the 10<sup>th</sup> day of August of 2016 the following:

A. A certified list of all parcels of Taxable Property subject to the Special Tax of each District for fiscal year 2016-2017 with the County Assessor Parcel Number.

B. The amount of the Special Tax of the applicable District to be levied on each parcel of Taxable Property within such District for fiscal year 2016-2017 as provided in this Resolution No. 4439 of the herein described Districts of SUHSD.

SECTION 6. The "Chief Financial Officer" of SUHSD or designee, upon advice of the District's Special Tax Consultant, is hereby authorized to adjust the Approximation Rate where applicable, if data regarding the Approximation Rate referred to in the Recitals hereof is received from the County of San Diego Assessor prior to the completion of the certified list prepared pursuant to Section 5 of this Resolution.

SECTION 7. The Special Taxes of the Districts hereby adopted shall be collected in the same manner as ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure and sale in case of delinquency as is provided for ad valorem taxes, and the San Diego Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting the Special Taxes.

SECTION 8. The Board, acting as the Legislative Body of the Districts, does hereby appoint, as alternates, the Chief Financial Officer and Assistant Superintendent of Facilities and Operations of SUHSD, as Special Tax Exemption Appeals Officers for the Districts to be designated to act for the Districts as to any Claim of Exemption from levy or Appeal of collection of special taxes levied on the basis of a Claim of Exemption of any special taxes levied or proposed to be levied. All such designations shall be made by the Superintendent of SUHSD as to the Districts.

SECTION 9. Special Taxes collected for the Districts shall be deposited to the appropriate District fund or funds for the benefit of each District, including any bond fund and reserve fund for such District.

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SECTION10. The clerk of the board, acting as the Legislative Body of the Districts, is directed to file a certified copy of this Resolution No. 4439 with the County Auditor on or before the 10<sup>th</sup> day of August of 2016.

PASSED AND ADOPTED by the Board of Trustees of the Sweetwater Union High School District, as the Legislative Body of the herein described Districts, this 8<sup>th</sup> day of August, 2016, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

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STATE OF CALIFORNIA )  
 ) SS  
COUNTY OF SAN DIEGO )

I, Deanne Vicedo, Clerk of the Governing Board of the Sweetwater Union High School District of San Diego County, State of California, do hereby certify that the foregoing is a true copy of Resolution No. 4439, adopted by the Board at a regular meeting thereof, acting as the Legislative Body of the Districts, at the time and by the vote therein stated, which original Resolution No. 4439 is on file in the office of said board.

\_\_\_\_\_  
Deanne Vicedo, Clerk

August 8, 2016  
Date