

**SWEETWATER UNION HIGH SCHOOL DISTRICT**

**RESOLUTION NO. 4513**

**RESOLUTION ESTABLISHING THE )  
SPECIAL TAX LEVY FOR FISCAL YEAR )  
2017-2018 FOR COMMUNITY FACILITIES )  
DISTRICT NOS. 1-6, 8, 9A, 9B & 10-18, 19 IA-1,) )  
19 IA-2, and 20 )**

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 ("Board" and "SUHSD," respectively), 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, 18, 19 IA-1, 19 IA-2 and 20 of SUHSD (collectively, the "CFDs"), has initiated proceedings, held public hearings, conducted elections and received favorable votes from the qualified electors relating to the levy of the "Special Tax" in Community Facilities District Nos. 1, 2, 3, 4, 5, 6, 8, 9A, 9B, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19 IA-1, 19 IA-2 and 20, 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 Board as the applicable Legislative Body, adopted Ordinances of each of the CFDs 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 CFDs to pay for public facilities and financing thereof, including costs and expenses related thereto and costs of administration of the CFDs; and

WHEREAS, the Board as the applicable Legislative Body, desires to and hereby establishes, as applicable, the "Maximum Initial Year Special Tax Rates" ("MIYSTR") applicable to properties for which the first or initial year of taxation as developed property is fiscal year 2017-2018, the maximum Special Tax rates for property which was taxed as developed property in the previous fiscal year (together with MIYSTR, "Maximum Special Tax Rates" ("MSTR")) for each of the CFDs for fiscal year 2017-2018, as provided in this Resolution; and

WHEREAS, this Board as the applicable Legislative Body as to each CFD desires to establish and levy the amount of the Special Tax to be levied for fiscal year 2017-2018, prior to any offset for ad valorem taxes where applicable, at a percentage of the MSTR thereof determined as to each CFD, as indicated in Exhibit "A" attached hereto. Such rate or rates of the applicable Special Tax is levied and applied at the approved percent thereof shown on Exhibit "A" on the basis of each parcel of "Taxable

Property's" applicable MSTR for fiscal year 2017-2018 as enacted by the above-referenced Ordinance of each CFD; and

WHEREAS, based on the preliminary data regarding assessed values of property in SUHSD provided by the County of San Diego, the Legislative Body of each CFD estimates that the expected ad valorem rate to be levied on Taxable Property in SUHSD as a result of the issuance of the SUHSD 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 "GO Credit"); and

WHEREAS, this Board as the Legislative Body, pursuant to "Formation Documents" of the CFD, where applicable, desires to reduce the amount of the Special Tax levied in Community Facilities District Nos. 1, 2, 3, 4, 5, 6, 8, 9A, 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 by the GO Credit, where applicable.

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

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

SECTION 2. That the MIYSTR of the Special Taxes to be established for fiscal year 2017-2018 for each of the CFDs applicable to the Taxable Property in such CFDs for fiscal year 2017-2018, if such is the first year in which such properties are classified as "Developed Property" ( or "Category 1 Property," where applicable), are hereby determined and established as set forth in Section 1 of Exhibit "A" attached hereto and incorporated herein by this reference (which rates are herein referred to as the MIYSTR). The MSTR for properties classified as Developed Property in previous fiscal years are subject to an annual increase in the MSTR for fiscal year 2017-2018 of two percent (2%).

SECTION 3. The MSTR of each CFD 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 CFDs and are levied for fiscal year 2017-2018 as herein provided.

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 CFD or for which such Special Taxes have been pledged by the applicable CFD;
- B. Necessary replenishment of applicable bond reserve funds or other

reserve funds;

- C. Payment of CFD's administrative and bond-related administrative expenses;
- D. Payment of costs and expenses of authorized public facilities, including those additional facilities set forth as to the CFDs' "Funding of and Obligation for Facilities" report dated July 18, 2017, on file at the SUHSD office;
- E. Repayment of applicable advances and loans to such CFD.

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 CFDs, 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 2017, the following:

- A. A certified list of all parcels of Taxable Property subject to the Special Tax of each CFD for fiscal year 2017-2018 with the County Assessor Parcel Number.
- B. The amount of the Special Tax of the applicable CFD levied on each parcel of Taxable Property within such CFD for fiscal year 2017-2018 as provided in this Resolution No. 4513 of the herein described CFDs of SUHSD.

SECTION 6. The "Chief Financial Officer" of SUHSD or designee, upon advice of the Special Tax Consultant for the CFDs, is hereby authorized to adjust the Approximation Rate for the herein-described GO Credit where applicable, if data regarding the Approximation 2000 GO Bond 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 CFDs are hereby adopted and shall be levied and 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 of the CFDs.

SECTION 8. The Board, acting as the Legislative Body of the CFDs, 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 CFDs to be designated to act for the

CFDs 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 CFD.

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

SECTION 10. The clerk of the board, acting as the Legislative Body of the CFDs, is directed to file a certified copy of this Resolution No. 4513 with the County Auditor on or before the 10<sup>th</sup> day of August of 2017.

PASSED AND ADOPTED by the Board of Trustees of the Sweetwater Union High School District, as the Legislative Body of the herein described CFDs, this 24<sup>th</sup> day of July, 2017, 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. 4513, adopted by the Board at a regular meeting thereof, acting as the Legislative Body of the CFDs, at the time and by the vote therein stated, which original Resolution No. 4513 is on file in the office of said board.

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

July 24, 2017  
Date