

RESOLUTION NO. 25-172

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF SANTA BARBARA LEVYING SPECIAL TAXES
WITHIN COUNTY OF SANTA BARBARA COMMUNITY
FACILITIES DISTRICT NO. 2002-1 (ORCUTT COMMUNITY
PLAN)**

WHEREAS, the Board of Supervisors (the “Board of Supervisors”) of the County of Santa Barbara (the “County”) has formed the County of Santa Barbara Community Facilities District No. 2002-1 (Orcutt Community Plan) (the “Community Facilities District”), under and pursuant to the Mello-Roos Community Facilities Act of 1982 (the “Act”); and

WHEREAS, the Board of Supervisors, as the legislative body of the Community Facilities District, is authorized under the Act to levy special taxes (the “Special Taxes”) to pay for the costs of certain facilities and services; and

WHEREAS, the Board of Supervisors, pursuant to Ordinance No. 4478, adopted by the Board of Supervisors of the County on October 15, 2002, authorized and levied the Special Taxes within the Community Facilities District; and

WHEREAS, Section 53340 of the Act provides that the legislative body of a community facilities district may provide, by resolution, for the levy of the special tax in the current year or future tax years at the same rate or at a lower rate than the rate provided by ordinance, if the resolution is adopted and a certified list of all parcels subject to the special tax levy including the amount of the tax to be levied on each parcel for the applicable tax year, is filed by the clerk or other official designated by the legislative body with the county auditor on or before the 10th day of August of that tax year; and

WHEREAS, the Board of Supervisors desires to levy the Special Taxes within the Community Facilities District for Fiscal Year 2025-2026;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara as follows:

Section 1. All of the above recitals are true and correct.

Section 2. The Board of Supervisors hereby levies the Special Taxes for the Fiscal Year 2025-2026 at a rate below the maximum as set in Ordinance No. 4478 and with respect to the parcels as set forth in Exhibit A hereto; provided, however, that the County Executive Officer or the Finance Director of the County is hereby authorized, prior to the submission to the Santa Barbara County Auditor-Controller and upon consultation with the County’s special tax consultant, David Taussig & Associates, Inc., to make any necessary modifications to such Special Taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed (provided that any such modifications shall not result in an increase in the Special Tax applicable to any category of parcels). The maximum rate set in Ordinance No. 4478 remains in effect with respect to the future levying of special taxes thereunder.

Section 3. The Clerk of the Board of the County is hereby authorized and directed to file with the Santa Barbara County Auditor-Controller no later than August 10, 2025, a certified list of all parcels subject to the Special Tax levy including the amount of the Special Tax to be levied on each parcel for Fiscal Year 2025-2026 as set forth in Exhibit B hereto.

Section 4. The officers and agents of the County are, and each of them hereby is, authorized and directed to execute and deliver any and all documents and instruments and to do and cause to be done any and all acts and things necessary or proper for carrying out the levy of the Special Taxes for Fiscal Year 2025-2026 as provided in this Resolution.

Section 5. All actions heretofore taken by the officers and agents of the County with respect to the levy of the Special Taxes for Fiscal Year 2025-2026 are hereby approved, confirmed and ratified.

Section 6. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this 15th day of July, 2025 by the following vote:

AYES: Supervisors Lee, Capps, Hartmann, Nelson and Lavagnino

NOES: None

ABSTAIN: None

ABSENT: None

ATTEST:

Mona Miyasato
County Executive Officer
Clerk of the Board

By: Shirley Chaberra
Deputy Clerk

COUNTY OF SANTA BARBARA:

By: [Signature]
Chair, Board of Supervisors
Laura Capps

Date: 7-15-25

RECOMMENDED FOR APPROVAL:

DocuSigned by:
By: Jesús Armas
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Department Head
Jesús Armas

APPROVED AS TO FORM:

Rachel Van Mullem
County Counsel

Signed by:
By: Tyler Sprague
0AC56B8DE45F483...
Deputy County Counsel
Tyler Sprague

**APPROVED AS TO ACCOUNTING
FORM:**

Betsy Schaffer, CPA
Auditor-Controller

Signed by:
By: Shawna Jorgensen
DF6DB6D7D6344E8...
Deputy Auditor-Controller
Shawna Jorgensen

EXHIBIT A

SPECIAL TAX LEVY FOR FISCAL YEAR 2025-2026

1. Developed Property

a. Special Tax

The Special Tax for Fiscal Year 2025-2026 for each Land Use Class is shown below in Table 1.

TABLE 1

ACTUAL SPECIAL TAXES FOR DEVELOPED PROPERTY

**For Fiscal Year 2025-2026
Community Facilities District No. 2002-1**

| Land Use Class | Land Use | Actual Special Tax Per Dwelling Unit or Per Square Foot of Non-Residential Floor Area |
|----------------|---|---|
| 1 | Single Family Property | \$863.14 per Dwelling Unit |
| 2 | Multi-Family Property | \$586.94 per Dwelling Unit |
| 3 | Non-Retail Commercial/Industrial Property | \$0.83726 per sq. foot |
| 4 | Retail Commercial Property | \$0.59559 per sq. foot |
| NA | Graded Property | \$50 per lot |

2. Graded Property

As set forth in the Rate and Method, a Special Tax of \$50 shall be levied on Graded Property.

3. Property Being Issued a Building Permit

As set forth in the Rate and Method, a One-Time Special Tax of \$250 per Dwelling Unit and \$0.20 per square foot of Non-Residential Floor Area shall be levied at a building permit issuance on Developed Property.