# Attachment E

ORDINANCE NO.	
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AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA APPROVING THE ANNEXATION OF TERRITORY TO ORCUTT COMMUNITY FACILITIES DISTRICT NO. 2002-1 AND AUTHORIZING THE LEVY OF A SPECIAL TAX THEREIN

WHEREAS, the Board of Supervisors (the "Board of Supervisors") of the County of Santa Barbara (the "County") has formed Orcutt 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, on December 12, 2023, the Board of Supervisors (the "Board of Supervisors") of the County of Santa Barbara (the "County") adopted a resolution entitled *A Resolution of the Board of Supervisors of the County of Santa Barbara Initiating Annexation of Territory to Orcutt Community Facilities District No. 2002-1 and to Authorize the Levy of Special Taxes Therein* (the "Resolution of Intention"), stating its intention to annex Orcutt Gateway Retail Commercial Center/Key Site 2 (APN 129-280-001) into the Orcutt Community Facilities District No. 2002-1 (the "Community Facilities District") and authorize the levying of special taxes on the newly annexed parcels pursuant to the Mello-Roos Community Facilities Act of 1982 (the "Act"); and

WHEREAS, the Board of Supervisors held a noticed public hearing on January 23, 2024 on the annexation to the Orcutt Community Facilities District and the authorization of levying special taxes on the newly annexed parcels, as required by the Act; and

WHEREAS, at the January 23, 2024 hearing, the testimony of all interested persons and taxpayers for or against the annexation to the Orcutt Community Facilities District was heard and no oral or written protests against the annexation to the Orcutt Community Facilities District, the furnishing of any specified type or types of services to the annexed areas within the Orcutt Community Facilities District or the levying of any specified special tax were made or filed at or before the hearing and the hearing was concluded on January 23, 2024; and

WHEREAS, an election was held in which the qualified electors of the area proposed to be annexed approved said propositions by at least the two-thirds vote required by the Act; 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.

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

Section 1. The foregoing recitals are true and correct.

Section 2. The parcels contained within Orcutt Gateway Retail Commercial Center/Key Site 2 (APN 129-280-001) are hereby annexed into, added to, and part of the existing Orcutt Community Facilities District No. 2002-1 with full legal effect.

Section 3. The special tax assessment is hereby levied on the parcels within Orcutt Gateway Retail Commercial Center/Key Site 2 (APN 129-280-001).

Section 4. Except where funds are otherwise available, a special tax sufficient to pay for all services provided within Orcutt Gateway Retail Commercial Center/Key Site 2 (APN 129-280-001) annexed into the Orcutt Community Facilities District No. 2002-1, secured by recordation of a continuing lien against all nonexempt real property annexed into the Community Facilities District, will be annually levied within the property annexed into the Community Facilities District and shall be equal to the special taxes levied to pay for the same services within the existing Community Facilities District. The rate and method of apportionment of the special tax (the "Rate and Method"), in sufficient detail to allow each landowner within the territory annexed by the Community Facilities District to estimate the maximum amount that he or she will have to pay, is described in Exhibit A attached hereto, which is by this reference incorporated herein. The special tax will be collected in the same manner as ordinary *ad valorem* property taxes.

Section 5. The Clerk of the Board is directed to record forthwith in the Office of the Santa Barbara County Clerk Recorder a certified copy of this Ordinance and further directed to file forthwith a certified copy of this Ordinance with the Santa Barbara County Auditor- Controller.

Section 6. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code and a notice of the annexation pursuant to Section 3117.5 of the California Streets and Highways Code, pursuant to Section 3115.5 of the California Streets and Highways Code a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the Community Facilities District and this lien shall continue in force and effect until the special tax obligation is prepaid, permanently satisfied, and the lien canceled in accordance with law or until the special tax ceases to be levied by the Board of Supervisors in the manner provided in Section 53330.5 of the Act.

Section 7. The Board of Supervisors hereby determines and finds that all proceedings up to and including the adoption of this Ordinance were valid and in conformity with the requirements of the Act.

Section 8. This ordinance shall take effect and be in force thirty (30) days from the date of its passage; and before the expiration of fifteen (15) days after its passage it, or a summary of it, shall be published once, in the Santa Barbara Independent, the Santa Maria Times and the Lompoc Record, which are newspapers of general circulation, published in the County of Santa Barbara.

PASSED APPROVED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this 13<sup>th</sup> day of February 2024, by the following vote:

AYES: NOS: ABSTAIN: ABSENT:		
	CHAIR Board of Supervisors	
ATTEST:	County of Santa Barbara	
Mona Miyasato		
CLERK OF THE BOARD		
Ву:		
Deputy Clerk		
APPROVED AS TO FORM:	APPROVED AS TO FORM:	
RACHEL VAN MULLEM	BETSY SCHAFFER	
COUNTY COUNSEL	AUDITOR-CONTROLLER	
By:	Ву:	

# Exhibit A Special Tax Levy for Fiscal Year 2023-2024

## 1. Developed Property a Special Tax

The Special Tax for Fiscal Year 2023-2024 for each Land Use Class is shown below in Table 1. The special tax rate will be adjusted each fiscal year by the greater of the change in the Los Angeles Urban Consumer Price Index during the past 12 months or 2%.

#### TABLE 1

## MAXIMUM SPECIAL TAXES FOR DEVELOPED PROPERTY for

Fiscal Year 2023-2024 Community Facilities District No. 2002-1

Land Use Class	Land Use	Maximum Special Tax Per Dwelling Unit or Per Square Foot of Non-Residential Floor Area
1	Single Family Property	\$1,120.23 per Dwelling Unit
2	Multi-Family Property	\$761.76 per Dwelling Unit
3	Non-Retail Commercial/Industrial Property	\$1.08662 per square foot
4	Retail Commercial Property	\$0.77298 per square foot
NA	Graded Property	\$50 per fot

## 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.