

Resolution No. 2024-XXX N.C.S. of the City of Petaluma, California

RESOLUTION ADOPTING THE LEVYING OF THE ANNUAL SPECIAL TAX FOR THE RIVERFRONT COMMUNITY FACILITIES DISTRICT, FISCAL YEAR 2024/25

WHEREAS, the City Council of the City of Petaluma, California (the “City Council”), has initiated proceedings, held a public hearing, conducted an election, and received a favorable vote from the qualified electors authorizing the levy of a special tax in a community facilities district, 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 (the “Act”). Said special tax district is known and designated as the Community Facilities District No. 2016-01 (Petaluma Riverfront) (the “CFD”); and

WHEREAS, Section 53340 of the Act provides that the City Council may provide, by resolution, for the levy of the special tax in the current tax year or in future tax years at the same rate or at a lower rate than the rate approved by the Ordinance if such resolution is adopted and a certified list of all parcels subject to the special tax, including the amount of the tax to be levied on each parcel for the applicable tax year (the “Certified List”), is filed by the City Clerk or the City Clerk’s designee, with the Auditor-Controller of the County of Sonoma, on or before the 10th day of August of that tax year; and

WHEREAS, on September 12, 2023, the City Council unanimously (7-0) approved the second reading of an Ordinance Authorizing the Levy of the Annual Special Tax for the Community Facilities District No. 2016-01 (Petaluma Riverfront Community) for the Fiscal Year 2022/23, authorizing the Levy of a Special Tax Within that District” (the “Ordinance”), which authorizes the levy of the special tax within the District at the maximum rate and in accordance with the rate and method of apportionment of special tax (the “Rate and Method of apportionment”) set forth in Exhibit A of the Ordinance, which is on file in the office of the City Clerk.

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE CITY COUNCIL AS FOLLOWS:

SECTION 1. That the above recitals are true and correct.

SECTION 2. The specific special tax to be collected for the CFD, for Fiscal Year 2024/25 is hereby determined and established as shown on the attached special tax rolls for the CFD, attached hereto and incorporated as part of this Resolution as Attachment A.

SECTION 3. The special taxes, as set forth in said attachment, do not exceed the amount as previously authorized by the Ordinance of this City Council and are not in excess of that as previously approved by the individual electors of the CFD, and are in compliance with the provisions of Proposition 218, Section XIII C of the California Constitution.

SECTION 4. The proceeds of the special tax shall be used to pay, in whole or in part, the costs of the following, and shall not be used for any other purpose:

- Landscape Corridors
- Parks
- Recreational Facilities
- Trails
- Signage
- Street and Street Lighting Facilities
- Flood and Storm Protection Facilities
- Storm Water Treatment Facilities

- Wetlands
- Open Space
- Security Patrols

SECTION 5. The special taxes shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and same procedure and sale in cases of delinquent ad valorem taxes, and the Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting said special tax.

SECTION 6. All monies collected shall be paid into a fund for the CFD, including any reserve amounts.

SECTION 7. The County Auditor-Controller is hereby directed to enter in the next County assessment roll on which property taxes will become due, opposite each lot or parcel of land affected in a space marked “public service” or “special tax”, or by any other suitable designation, the installment of the special tax and the exact amount of the special tax as submitted.

SECTION 8. The County Auditor-Controller shall then, at the close of the tax collection period, provide a detailed report showing the parcels and corresponding special tax amounts.

SECTION 9. Finds that compliance with the California Environmental Quality Act (CEQA), including the annual assessment, was completed when the CFD was formed in February 2017 and the statute of limitations to challenge the City’s CEQA determination has lapsed. Additionally, the annual assessment of the CFD is not a “project” within the definition of CEQA Guidelines Section 15378, as this is a government fiscal activity. Moreover, the assessment will be used to repair and maintain existing improvements, which are statutorily exempt pursuant to CEQA Guidelines Section 15301.

Under the power and authority conferred upon this Council by the Charter of said City.

REFERENCE:

I hereby certify the foregoing Resolution was introduced and adopted by the Council of the City of Petaluma at a Regular meeting on the 5th day of August 2024, by the following vote:

Approved as to
form:

City Attorney

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

City Clerk

Mayor

EXHIBIT A – 2024/25 SPECIAL TAX ROLL

<u>APN</u>	<u>Phase</u>	<u>Lot</u>	FY 2024/25 <u>Maximum</u> <u>Special</u> <u>Tax Rate</u>	FY 2024/25 <u>Applied</u> <u>Special Tax</u>	<u>Parcel</u> <u>Classification</u>
136-690-004	Riverfront 1	4	\$913.84	\$60,223.08	Developed - Hotel
136-700-001	NB Phase 1	1	\$1,165.42	\$1,019.28	Developed - SFD
136-700-002	NB Phase 1	2	\$1,165.42	\$1,019.28	Developed - SFD
136-700-003	NB Phase 1	3	\$1,165.42	\$1,019.28	Developed - SFD
136-700-004	NB Phase 1	4	\$1,165.42	\$1,019.28	Developed - SFD
136-700-005	NB Phase 1	5	\$1,165.42	\$1,019.28	Developed - SFD
136-700-006	NB Phase 1	6	\$1,165.42	\$1,019.28	Developed - SFD
136-700-007	NB Phase 1	7	\$1,165.42	\$1,019.28	Developed - SFD
136-700-008	NB Phase 1	8	\$1,165.42	\$1,019.28	Developed - SFD
136-700-009	NB Phase 1	9	\$1,165.42	\$1,019.28	Developed - SFD
136-700-010	NB Phase 1	10	\$1,165.42	\$1,019.28	Developed - SFD
136-700-011	NB Phase 1	11	\$1,165.42	\$1,019.28	Developed - SFD
136-700-012	NB Phase 1	12	\$1,165.42	\$1,019.28	Developed - SFD
136-700-013	NB Phase 1	13	\$1,165.42	\$1,019.28	Developed - SFD
136-700-014	NB Phase 1	14	\$1,165.42	\$1,019.28	Developed - SFD
136-700-015	NB Phase 1	15	\$1,165.42	\$1,019.28	Developed - SFD
136-700-016	NB Phase 1	16	\$1,165.42	\$1,019.28	Developed - SFD
136-700-017	NB Phase 1	17	\$1,165.42	\$1,019.28	Developed - SFD
136-700-018	NB Phase 1	18	\$1,165.42	\$1,019.28	Developed - SFD
136-700-019	NB Phase 1	19	\$1,165.42	\$1,019.28	Developed - SFD
136-700-022	NB Phase 2	1	\$1,165.42	\$1,019.28	Developed - SFD
136-700-023	NB Phase 2	2	\$1,165.42	\$1,019.28	Developed - SFD
136-700-024	NB Phase 2	3	\$1,165.42	\$1,019.28	Developed - SFD
136-700-025	NB Phase 2	4	\$1,165.42	\$1,019.28	Developed - SFD
136-700-026	NB Phase 2	5	\$1,165.42	\$1,019.28	Developed - SFD
136-700-027	NB Phase 2	6	\$1,165.42	\$1,019.28	Developed - SFD
136-700-028	NB Phase 2	7	\$1,165.42	\$1,019.28	Developed - SFD
136-700-029	NB Phase 2	8	\$1,165.42	\$1,019.28	Developed - SFD
136-700-030	NB Phase 2	9	\$1,165.42	\$1,019.28	Developed - SFD
136-700-031	NB Phase 2	10	\$1,165.42	\$1,019.28	Developed - SFD
136-700-032	NB Phase 2	11	\$1,165.42	\$1,019.28	Developed - SFD
136-700-033	NB Phase 2	12	\$1,165.42	\$1,019.28	Developed - SFD
136-700-034	NB Phase 2	13	\$1,165.42	\$1,019.28	Developed - SFD
136-700-035	NB Phase 2	14	\$1,165.42	\$1,019.28	Developed - SFD
136-700-036	NB Phase 2	15	\$1,165.42	\$1,019.28	Developed - SFD
136-700-037	NB Phase 2	16	\$1,165.42	\$1,019.28	Developed - SFD
136-700-038	NB Phase 2	17	\$1,165.42	\$1,019.28	Developed - SFD
136-700-039	NB Phase 2	18	\$1,165.42	\$1,019.28	Developed - SFD
136-700-040	NB Phase 2	19	\$1,165.42	\$1,019.28	Developed - SFD

<u>APN</u>	<u>Phase</u>	<u>Lot</u>	FY 2024/25 <u>Maximum</u> <u>Special</u> <u>Tax Rate</u>	FY 2024/25 <u>Applied</u> <u>Special Tax</u>	<u>Parcel</u> <u>Classification</u>
136-700-041	NB Phase 2	20	\$1,165.42	\$1,019.28	Developed - SFD
136-700-042	NB Phase 2	21	\$1,165.42	\$1,019.28	Developed - SFD
136-700-043	NB Phase 2	22	\$1,165.42	\$1,019.28	Developed - SFD
136-700-044	NB Phase 2	23	\$1,165.42	\$1,019.28	Developed - SFD
136-700-045	NB Phase 2	24	\$1,165.42	\$1,019.28	Developed - SFD
136-700-046	NB Phase 2	25	\$1,165.42	\$1,019.28	Developed - SFD
136-700-047	NB Phase 2	26	\$1,165.42	\$1,019.28	Developed - SFD
136-700-048	NB Phase 2	27	\$1,165.42	\$1,019.28	Developed - SFD
136-700-049	NB Phase 2	28	\$1,165.42	\$1,019.28	Developed - SFD
136-700-050	NB Phase 2	29	\$1,165.42	\$1,019.28	Developed - SFD
136-700-051	NB Phase 2	30	\$1,165.42	\$1,019.28	Developed - SFD
136-700-052	NB Phase 2	31	\$1,165.42	\$1,019.28	Developed - SFD
136-700-053	NB Phase 2	32	\$1,165.42	\$1,019.28	Developed - SFD
136-700-054	NB Phase 2	33	\$1,165.42	\$1,019.28	Developed - SFD
136-700-055	NB Phase 2	34	\$1,165.42	\$1,019.28	Developed - SFD
136-700-056	NB Phase 2	35	\$1,165.42	\$1,019.28	Developed - SFD
136-700-057	NB Phase 2	36	\$1,165.42	\$1,019.28	Developed - SFD
136-700-058	NB Phase 2	37	\$1,165.42	\$1,019.28	Developed - SFD
136-700-059	NB Phase 2	38	\$1,165.42	\$1,019.28	Developed - SFD
136-700-060	NB Phase 2	39	\$1,165.42	\$1,019.28	Developed - SFD
136-700-061	NB Phase 2	40	\$1,165.42	\$1,019.28	Developed - SFD
136-700-062	NB Phase 2	41	\$1,165.42	\$1,019.28	Developed - SFD
136-700-063	NB Phase 2	42	\$1,165.42	\$1,019.28	Developed - SFD
136-700-064	NB Phase 2	43	\$1,165.42	\$1,019.28	Developed - SFD
136-700-065	NB Phase 2	44	\$1,165.42	\$1,019.28	Developed - SFD
136-700-066	NB Phase 2	45	\$1,165.42	\$1,019.28	Developed - SFD
136-700-067	NB Phase 2	46	\$1,165.42	\$1,019.28	Developed - SFD
136-700-068	NB Phase 2	47	\$1,165.42	\$1,019.28	Developed - SFD
136-700-069	NB Phase 2	48	\$1,165.42	\$1,019.28	Developed - SFD
136-700-070	NB Phase 2	49	\$1,165.42	\$1,019.28	Developed - SFD
136-700-071	NB Phase 2	50	\$1,165.42	\$1,019.28	Developed - SFD
136-700-072	NB Phase 2	51	\$1,165.42	\$1,019.28	Developed - SFD
136-700-073	NB Phase 2	52	\$1,165.42	\$1,019.28	Developed - SFD
136-700-074	NB Phase 2	53	\$1,165.42	\$1,019.28	Developed - SFD
136-700-075	NB Phase 2	54	\$1,165.42	\$1,019.28	Developed - SFD
136-700-076	NB Phase 2	55	\$1,165.42	\$1,019.28	Developed - SFD
136-700-077	NB Phase 2	56	\$1,165.42	\$1,019.28	Developed - SFD
136-700-078	NB Phase 2	57	\$1,165.42	\$1,019.28	Developed - SFD
136-700-079	NB Phase 2	58	\$1,165.42	\$1,019.28	Developed - SFD
136-700-080	NB Phase 2	59	\$1,165.42	\$1,019.28	Developed - SFD
136-700-081	NB Phase 2	60	\$1,165.42	\$1,019.28	Developed - SFD

			FY 2024/25	FY 2024/25	
<u>APN</u>	<u>Phase</u>	<u>Lot</u>	<u>Maximum Special Tax Rate</u>	<u>Applied Special Tax</u>	<u>Parcel Classification</u>
136-700-082	NB Phase 2	61	\$1,165.42	\$1,019.28	Developed - SFD
136-700-083	NB Phase 2	62	\$1,165.42	\$1,019.28	Developed - SFD
136-700-084	NB Phase 2	63	\$1,165.42	\$1,019.28	Developed - SFD
136-700-085	NB Phase 2	64	\$1,165.42	\$1,019.28	Developed - SFD
136-700-086	NB Phase 2	65	\$1,165.42	\$1,019.28	Developed - SFD
136-700-087	NB Phase 2	66	\$1,165.42	\$1,019.28	Developed - SFD
136-700-088	NB Phase 2	67	\$1,165.42	\$1,019.28	Developed - SFD
136-700-089	NB Phase 2	68	\$1,165.42	\$1,019.28	Developed - SFD
136-700-090	NB Phase 2	69	\$1,165.42	\$1,019.28	Developed - SFD
136-700-091	NB Phase 2	70	\$1,165.42	\$1,019.28	Developed - SFD
136-700-092	NB Phase 2	71	\$1,165.42	\$1,019.28	Developed - SFD
136-700-093	NB Phase 2	72	\$1,165.42	\$1,019.28	Developed - SFD
136-710-001	NB Phase 1	1	\$1,165.42	\$1,019.28	Developed - SFD
136-710-002	NB Phase 1	2	\$1,165.42	\$1,019.28	Developed - SFD
136-710-003	NB Phase 3	3	\$1,165.42	\$1,019.28	Developed - SFD
136-710-004	NB Phase 3	4	\$1,165.42	\$1,019.28	Developed - SFD
136-710-005	NB Phase 3	5	\$1,165.42	\$1,019.28	Developed - SFD
136-710-006	NB Phase 3	6	\$1,165.42	\$1,019.28	Developed - SFD
136-710-007	NB Phase 3	7	\$1,165.42	\$1,019.28	Developed - SFD
136-710-008	NB Phase 3	8	\$1,165.42	\$1,019.28	Developed - SFD
136-710-009	NB Phase 3	9	\$1,165.42	\$1,019.28	Developed - SFD
136-710-010	NB Phase 3	10	\$1,165.42	\$1,019.28	Developed - SFD
136-710-011	NB Phase 3	11	\$1,165.42	\$1,019.28	Developed - SFD
136-710-012	NB Phase 3	12	\$1,165.42	\$1,019.28	Developed - SFD
136-710-013	NB Phase 3	13	\$1,165.42	\$1,019.28	Developed - SFD
136-710-014	NB Phase 3	14	\$1,165.42	\$1,019.28	Developed - SFD
136-710-015	NB Phase 3	15	\$1,165.42	\$1,019.28	Developed - SFD
136-710-016	NB Phase 3	16	\$1,165.42	\$1,019.28	Developed - SFD
136-710-017	NB Phase 3	17	\$1,165.42	\$1,019.28	Developed - SFD
136-710-018	NB Phase 3	18	\$1,165.42	\$1,019.28	Developed - SFD
136-710-019	NB Phase 3	19	\$1,165.42	\$1,019.28	Developed - SFD
136-710-020	NB Phase 3	20	\$1,165.42	\$1,019.28	Developed - SFD
136-710-021	NB Phase 3	21	\$1,165.42	\$1,019.28	Developed - SFD
136-710-022	NB Phase 3	22	\$1,165.42	\$1,019.28	Developed - SFD
136-710-023	NB Phase 3	23	\$1,165.42	\$1,019.28	Developed - SFD
136-710-024	NB Phase 3	24	\$1,165.42	\$1,019.28	Developed - SFD
136-710-025	NB Phase 3	25	\$1,165.42	\$1,019.28	Developed - SFD
136-710-026	NB Phase 3	26	\$1,165.42	\$1,019.28	Developed - SFD
136-710-027	NB Phase 3	27	\$1,165.42	\$1,019.28	Developed - SFD
136-710-028	NB Phase 3	28	\$1,165.42	\$1,019.28	Developed - SFD
136-710-029	NB Phase 3	29	\$1,165.42	\$1,019.28	Developed - SFD

<u>APN</u>	<u>Phase</u>	<u>Lot</u>	FY 2024/25 Maximum Special Tax Rate	FY 2024/25 Applied Special Tax	Parcel Classification
136-710-030	NB Phase 3	30	\$1,165.42	\$1,019.28	Developed - SFD
136-710-031	NB Phase 3	31	\$1,165.42	\$1,019.28	Developed - SFD
136-710-032	NB Phase 3	32	\$1,165.42	\$1,019.28	Developed - SFD
136-710-033	NB Phase 3	33	\$1,165.42	\$1,019.28	Developed - SFD
136-710-034	NB Phase 3	34	\$1,165.42	\$1,019.28	Developed - SFD
136-710-035	NB Phase 3	35	\$1,165.42	\$1,019.28	Developed - SFD
136-710-036	NB Phase 3	36	\$1,165.42	\$1,019.28	Developed - SFD
136-710-037	NB Phase 3	37	\$1,165.42	\$1,019.28	Developed - SFD
136-710-038	NB Phase 3	38	\$1,165.42	\$1,019.28	Developed - SFD
136-710-039	NB Phase 3	39	\$1,165.42	\$1,019.28	Developed - SFD
136-710-040	NB Phase 3	40	\$1,165.42	\$1,019.28	Developed - SFD
136-710-041	NB Phase 3	41	\$1,165.42	\$1,019.28	Developed - SFD
136-710-042	NB Phase 3	42	\$1,165.42	\$1,019.28	Developed - SFD
136-710-043	NB Phase 3	43	\$1,165.42	<u>\$1,019.28</u>	Developed - SFD
				\$196,806.60	