

## RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2023-2 OF THE CITY OF OCEANSIDE (NORTH RIVER FARMS FIRE SERVICES) AUTHORIZING THE LEVY OF A SPECIAL TAX FOR FISCAL YEAR 2026-2027

WHEREAS, on January 11, 2023, the City Council of the City of Oceanside (the “City Council”) adopted Resolution No. 23-R0021-1 stating its intention to form Community Facilities District No. 2023-2 of the City of Oceanside (North River Farms Fire Services) (“Community Facilities District No. 2023-2”) pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Section 53311 et seq. of the Government Code (the “Act”); and

WHEREAS, on February 15, 2023, the City Council adopted Resolution No. 23-R0083-1 which established Community Facilities District No. 2023-2, authorized the levy of a special tax within Community Facilities District No. 2023-2 and called an election within Community Facilities District No. 2023-2 on the ballot proposition relating to levying a special tax combined and consolidated with the proposition of the establishment of an appropriations limit; and

WHEREAS, on February 15, 2023, an election was held within Community Facilities District No. 2023-2 at which the qualified electors approved by more than a two-thirds vote the proposition of levying a special tax as set forth in Resolution No. 23-R0083-1; and

WHEREAS, on February 15, 2023, the City Council adopted Resolution No. 23-R0084-1 which certified the results of the February 15, 2023 election conducted by the City Clerk, which results showed that more than two-thirds of the votes cast were in favor of the proposition to incur bonded indebtedness and levy the special tax; and

WHEREAS, on March 8, 2023, the City Council adopted Ordinance No. 23-OR0128-1 which authorized the levy of the special tax within Community Facilities District No. 2023-2; and

1           WHEREAS, this City Council hereby certifies that the Ordinance authorizing the levy of  
2 the special taxes within Community Facilities District No. 2023-2 has been duly adopted in  
3 accordance with law and is legal and valid; and

4           WHEREAS, the Ordinance provides that the City Council is further authorized to  
5 determine, by ordinance, or by resolution if permitted by then applicable law, on or before  
6 August 10 of each year, the specific special tax to be levied on each parcel of land in  
7 Community Facilities District No. 2023-2; and

8           WHEREAS, it is now necessary and appropriate that this City Council levy and collect  
9 the special taxes for Fiscal Year 2026-2027 for the purpose specified in the Ordinance, by the  
10 adoption of a resolution as specified by the Act and the Ordinance; and

11           WHEREAS, the special taxes being levied hereunder are at the same rate or at a lower  
12 rate than provided by the Ordinance;

13  
14           NOW, THEREFORE, the City Council of the City of Oceanside acting in its capacity as  
15 the legislative body of Community Facilities District No. 2023-2 does resolve as follows:

16           SECTION 1. The above recitals are all true and correct.

17           SECTION 2. In accordance with Section 53340 of the Act and the Ordinance, there is  
18 hereby levied upon the parcels within the District which are not otherwise exempt from  
19 taxation under the Act or the Ordinance the special taxes for Fiscal Year 2026-2027 (the  
20 “Special Taxes”), at the tax rates set forth in Attachment A hereto and the Special Tax  
21 Consultant shall apportion the Special Taxes in the manner specified in Resolution No. 23-  
22 R0083-1 and the report prepared by the Special Tax Consultant entitled “Administration Report  
23 Fiscal Year 2026-2027” (Attachment A) submitted herewith. Such rates do not exceed the  
24 maximum rates set forth in the Ordinance. After adoption of this Resolution, but no later than  
25 August 10, 2026, the Special Tax Consultant shall deliver the list of all parcels subject to the  
26 special tax levy including the amount of the Special Taxes to be levied on each parcel in Fiscal  
27 Year 2026-2027 (the “Tax Roll List”) to the Financial Services Director or his or her designee  
28 and thereafter, but in no event later than August 10, 2026, the Financial Services Director or  
the designee shall cause a certified copy of this Resolution together with the Tax Roll List, to

1 be filed with the County Auditor-Controller. The Tax Roll List may contain tax rates lower  
2 than those set forth in Attachment A if the Financial Services Director determines that such  
3 lower rates are adequate to accomplish the purposes of the District in Fiscal Year 2026-2027.  
4 The Financial Services Director or the designee and the County Auditor-Controller are hereby  
5 authorized to make changes to the Tax Roll List from time to time to correct any error in the  
6 amount of the levy on any parcel to make it consistent with the rate and method of  
7 apportionment attached to the Ordinance, including, but not limited to, adding any parcels  
8 omitted from the Tax Roll List or deleting any parcels included in the Tax Roll List.

9 SECTION 3. Properties or entities of the state, federal or local governments shall be  
10 exempt from the above-referenced and approved Special Taxes only to the extent set forth in  
11 the Ordinance and otherwise shall be subject to the Special Taxes consistent with the provisions  
12 of Section 53317.3 of the Act in effect as of the date of adoption of this Resolution.

13 SECTION 4. All of the collections of the Special Taxes shall be used only as provided  
14 for in the Act and Resolution No. 23-R0021-1. The Special Taxes shall be levied only so long  
15 as needed to accomplish the purposes described in Resolution No. 23-R0083-1.

16 SECTION 5. The Special Taxes shall be collected in the same manner as ordinary ad  
17 valorem taxes are collected and shall be subject to the same penalties and the same procedure,  
18 sale and lien priority in cases of delinquency as provided for ad valorem taxes as such  
19 procedure may be modified by law or this City Council from time to time.

20 SECTION 6. The Financial Services Director or the designee is hereby authorized to  
21 transmit a certified copy of this Resolution, together with the Tax Roll List, to the County  
22 Auditor-Controller, together with other supporting documentation as may be required to place  
23 the Special Taxes on the secured property tax roll for Fiscal Year 2026-2027 and for the  
24 collection of the Special Taxes in the manner of ad valorem property taxes and to perform all  
25 other acts which are required by the Act, the Ordinance, or by law or deemed necessary by the  
26 Financial Services Director in order to accomplish the purpose of this Resolution, the Act or  
27 Bond covenants.

28 SECTION 7. This Resolution shall be effective upon its adoption.

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PASSED AND ADOPTED by the City Council of the City of Oceanside, California,  
this 3<sup>rd</sup> day of June, 2026, by the following vote:

- AYES:
- NAYS:
- ABSENT:
- ABSTAIN:

MAYOR OF THE CITY OF OCEANSIDE

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
City Clerk

  
\_\_\_\_\_  
City Attorney