

## 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. 2000 1 OF THE CITY OF OCEANSIDE (OCEAN RANCH CORPORATE CENTRE) AUTHORIZING THE LEVY OF A SPECIAL TAX FOR FISCAL YEAR 2026-2027

WHEREAS, on March 7, 2001, the City Council of the City of Oceanside (the "City Council") adopted Resolution No. 01 R116 1 stating its intention to form Community Facilities District No. 2000 1 of the City of Oceanside (Ocean Ranch Corporate Centre) ("Community Facilities District No. 2000 1") 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 March 7, 2001, the City Council also adopted Resolution No. 01 R117 1 stating its intention to incur bonded indebtedness in the amount of \$25,000,000 within proposed Community Facilities District No. 2000 1 for the purpose of financing the facilities and incidental expenses described in Resolution No. 01 R116 1 to serve the area within Community Facilities District No. 2000 1; and

WHEREAS, on May 2, 2001, the City Council adopted Resolution No. 01 R263 1 which established Community Facilities District No. 2000 1, authorized the levy of a special tax within Community Facilities District No. 2000 1 and called an election within Community Facilities District No. 2000 1 on the ballot proposition relating to levying a special tax combined and consolidated with the proposition relating to the incurring of bonded indebtedness; and

WHEREAS, on May 2, 2001, the City Council also adopted Resolution No. 01 R264 1 which determined the necessity to incur bonded indebtedness in the amount of \$25,000,000 within Community Facilities District No. 2000 1 and called an election within Community Facilities District No. 2000 1 for May 15, 2001, on the proposition of incurring bonded indebtedness combined and consolidated with the proposition of levying a special tax; and

1           WHEREAS, on May 15, 2001, an election was held within Community Facilities  
2 District No. 2000 1 at which the qualified electors approved by more than a two-thirds vote the  
3 proposition of incurring bonded indebtedness of \$25,000,000 and levying a special tax as set  
4 forth in Resolution No. 01 R263 1; and

5           WHEREAS, on July 11, 2001, the City Council adopted Resolution No. 01 R406 1  
6 which certified the results of the May 15, 2001 election conducted by the City Clerk, which  
7 results showed that more than two-thirds of the votes cast were in favor of the proposition to  
8 incur bonded indebtedness and levy the special tax; and

9           WHEREAS, on July 18, 2001, the City Council adopted Ordinance No. 01 OR439 1  
10 which authorized the levy of the special tax within Community Facilities District No. 2000 1;  
11 and

12           WHEREAS, this City Council hereby certifies that the Ordinance authorizing the levy of  
13 the special taxes within Community Facilities District No. 2000 1 has been duly adopted in  
14 accordance with law and is legal and valid; and

15           WHEREAS, subsequent to the adoption of Ordinance No. 01 OR439 1, the City  
16 Council determined that public necessity and convenience required that the rate and method of  
17 apportionment of the special tax, described in Ordinance No. 01 OR439 1 and approved by the  
18 qualified electors within the District at the special election held on May 15, 2001, should be  
19 changed; and WHEREAS,

20           WHEREAS, the City Council adopted Resolution No. 04 R533 1 on August 4, 2004  
21 setting forth in Exhibit A thereto the proposed amendments to the rate and method of  
22 apportionment of the special tax, expressing its intention to consider the proposed amendments  
23 and calling a public hearing on September 15, 2004 as required by Section 53338 of the Act;  
24 and

25           WHEREAS, on September 15, 2004, the City Council held a public hearing regarding  
26 the proposed amendments to the rate and method of apportionment of the special tax in  
27 accordance with the requirements of Section 53338 of the Act at the conclusion of which the  
28 City Council determined to submit the proposed amendments to a vote of the qualified electors

1 of the District and adopted Resolution No. 04-R821-1 calling an election on the proposition to  
2 approve the proposed amendments; and

3 WHEREAS, the election on the proposition regarding the proposed amendments was  
4 held on September 15, 2004, and thereafter on September 15, 2004, the City Clerk canvassed  
5 the election results and certified that more than two-thirds of the votes cast were in favor of  
6 such proposition; and

7 WHEREAS, on September 15, 2004, the City Council adopted Resolution No. 04-R822-  
8 1 as a resolution of change in accordance with Section 53338(b) of the Act, which declared the  
9 proposed amendments to the rate and method of apportionment of the special tax to be  
10 effective; and

11 WHEREAS, on October 6, 2004, the City Council enacted Ordinance No. 04-OR869-1  
12 amending in part Ordinance No. 01-OR439-1 (as amended, the "Ordinance") to authorize the  
13 levy of a special tax within the District in accordance with the amended rate and method of  
14 apportionment of the special tax commencing in Fiscal Year 2005 2006 and each Fiscal Year  
15 thereafter for the purposes set forth in Resolution No. 01-R263-1 and Resolution No. 04-R822-  
16 1; and

17 WHEREAS, , the Ordinance provides that the City Council is further authorized to  
18 determine, by ordinance, or by resolution if permitted by then applicable law, on or before  
19 August 10 of each year, the specific special tax to be levied on each parcel of land in  
20 Community Facilities District No. 2000 1; and

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

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

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28 NOW, THEREFORE, the City Council of the City of Oceanside acting in its capacity as  
the legislative body of Community Facilities District No. 2000 1 does resolve as follows:

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

2 SECTION 2. In accordance with Section 53340 of the Act and the Ordinance, there is  
3 hereby levied upon the parcels within the District which are not otherwise exempt from  
4 taxation under the Act or the Ordinance the special taxes for Fiscal Year 2026-2027 (the  
5 “Special Taxes”), at the tax rates set forth in Attachment A hereto and the Special Tax  
6 Consultant shall apportion the Special Taxes in the manner specified in Resolution No. 04-  
7 R822-1 and the report prepared by the Special Tax Consultant entitled “Administration Report  
8 Fiscal Year 2026-2027” (Attachment A) submitted herewith. Such rates do not exceed the  
9 maximum rates set forth in the Ordinance. After adoption of this Resolution, but no later than  
10 August 10, 2026, the Special Tax Consultant shall deliver the list of all parcels subject to the  
11 special tax levy including the amount of the Special Taxes to be levied on each parcel in Fiscal  
12 Year 2026-2027 (the “Tax Roll List”) to the Financial Services Director or his or her designee  
13 and thereafter, but in no event later than August 10, 2026, the Financial Services Director or  
14 the designee shall cause a certified copy of this Resolution together with the Tax Roll List, to  
15 be filed with the County Auditor-Controller. The Tax Roll List may contain tax rates lower  
16 than those set forth in Attachment A if the Financial Services Director determines that such  
17 lower rates are adequate to accomplish the purposes of the District in Fiscal Year 2026-2027.  
18 The Financial Services Director or the designee and the County Auditor-Controller are hereby  
19 authorized to make changes to the Tax Roll List from time to time to correct any error in the  
20 amount of the levy on any parcel to make it consistent with the rate and method of  
21 apportionment attached to the Ordinance, including, but not limited to, adding any parcels  
22 omitted from the Tax Roll List or deleting any parcels included in the Tax Roll List.

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

27 SECTION 4. All of the collections of the Special Taxes shall be used only as provided  
28 for in the Act and Resolution No. 01 R263 1 and Resolution No. 04-R822-1. The Special

1 Taxes shall be levied only so long as needed to accomplish the purposes described in  
2 Resolution No. 01 R263 1 and Resolution No. 04-R822-1.

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

7 SECTION 6. As a cumulative remedy, if any amount levied as the Special Taxes for  
8 payment of interest or principal on any outstanding bonds of the District (the "Bonds"),  
9 together with any penalties and other charges accruing under this Resolution, are not paid when  
10 due, the City Council may, not later than four years after the due date of the last installment of  
11 principal on the Bonds, order that the same be collected by an action brought in the superior  
12 court to foreclose the lien of such Special Taxes.

13 SECTION 7. The Financial Services Director or the designee is hereby authorized to  
14 transmit a certified copy of this Resolution, together with the Tax Roll List, to the County  
15 Auditor-Controller, together with other supporting documentation as may be required to place  
16 the Special Taxes on the secured property tax roll for Fiscal Year 2026-2027 and for the  
17 collection of the Special Taxes in the manner of ad valorem property taxes and to perform all  
18 other acts which are required by the Act, the Ordinance, or by law or deemed necessary by the  
19 Financial Services Director in order to accomplish the purpose of this Resolution, the Act or  
20 Bond covenants.

21 SECTION 8. This Resolution shall be effective upon its adoption.  
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1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California,  
2 this 3<sup>rd</sup> day of June, 2026, by the following vote:

3  
4 AYES:

5 NAYS:

6 ABSENT:

7 ABSTAIN:

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10 MAYOR OF THE CITY OF OCEANSIDE

11 ATTEST:

12 APPROVED AS TO FORM:

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15 City Clerk

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City Attorney