

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. 2001 1 OF THE CITY OF OCEANSIDE (MORRO HILLS DEVELOPMENT) AUTHORIZING THE LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2026-2027

WHEREAS, , on February 6, 2002, the City Council of the City of Oceanside (the "City Council") adopted Resolution No. 02-R09-1 1 stating its intention to form Community Facilities District No. 2001-1 of the City of Oceanside (Morro Hills Development) ("Community Facilities District No. 2001-1") and designate Improvement Area No. 1 therein ("Improvement Area No. 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 February 6, 2002, the City Council also adopted Resolution No. 02-R092-1 stating its intention to incur bonded indebtedness in the amount of \$26,000,000 within proposed Community Facilities District No. 2001-1 and \$11,000,000 within Improvement Area No. 1 for the purpose of financing the facilities and incidental expenses described in Resolution No. 02-R091-1 to serve the area within Community Facilities District No. 2001-1 and Improvement Area No. 1, respectively; and

WHEREAS, on March 13, 2002, the City Council adopted Resolution No. 02-R185-1 which established Community Facilities District No. 2001-1, designated Improvement Area No. 1, authorized the levy of a special tax within Community Facilities District No. 2001-1 and Improvement Area No. 1 and called an election within Community Facilities District No. 2001-1 and Improvement Area No. 1, respectively, 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 March 13, 2002, the City Council also adopted Resolution No. 02-R186-1 which determined the necessity to incur bonded indebtedness in the amount of \$26,000,000 within Community Facilities District No. 2001-1 and \$11,000,000 within

1 Improvement Area No. 1 and called an election within Community Facilities District No. 2001-
2 1 and within Improvement Area No. 1 for March 26, 2002, on the proposition of incurring
3 bonded indebtedness combined and consolidated with the proposition of levying a special tax;
4 and

5 WHEREAS, on March 26, 2002, an election was held within Community Facilities
6 District No. 2001-1 and within Improvement Area No. 1 at which the qualified electors
7 approved by more than a two-thirds vote the proposition of incurring bonded indebtedness of
8 \$26,000,000 and levying a special tax within Community Facilities District No. 2001-1 and the
9 proposition of incurring bonded indebtedness of \$11,000,000 and the levying of a special tax
10 within Improvement Area No. 1 as set forth in Resolution No. 02-R185-1; and

11 WHEREAS, on April 17, 2002, the City Council adopted Resolution No. 02-R305-1
12 which certified the results of the March 26, 2002 elections conducted by the City Clerk, which
13 results showed that more than two-thirds of the votes cast were in favor of the proposition to
14 incur bonded indebtedness and levy the special tax within both Community Facilities Districts
15 No. 2001-1; and

16 WHEREAS, on May 1, 2002, the City Council adopted Ordinance No. 02-OR326-1
17 which authorized the levy of the special tax within Community Facilities District No. 2001-1
18 and within Improvement Area No. 1 (the "Ordinance"); and

19 WHEREAS, this City Council hereby certifies that the Ordinance authorizing the levy of
20 the special taxes within Community Facilities District No. 2001-1 and within Improvement
21 Area No. 1 has been duly adopted in accordance with law and is legal and valid; and

22 WHEREAS, the Ordinance provides that the City Council is further authorized to
23 determine, by ordinance, or by resolution if permitted by then applicable law, on or before
24 August 10 of each year, the specific special tax to be levied on each parcel of land in
25 Community Facilities District No. 2001-1 and within Improvement Area No. 1; and

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

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

3 NOW, THEREFORE, the City Council of the City of Oceanside acting in its capacity as
4 the legislative body of Community Facilities District No. 2001-1 does resolve as follows:

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

6 SECTION 2. In accordance with Section 53340 of the Act and the Ordinance, there is
7 hereby levied upon the parcels within the Community Facilities District No. 2001-1 which are
8 not otherwise exempt from taxation under the Act or the Ordinance the special taxes for Fiscal
9 Year 2026-2027 (the "Special Taxes"), at the tax rates set forth in Attachment A hereto and
10 there is hereby levied upon the parcels within Improvement Area No. 1 which are not otherwise
11 exempt from taxation under the Act or the Ordinance the Special Taxes for Fiscal Year 2026-
12 2027 (the "Improvement Area No. 1 Special Taxes"), at the tax rates set forth in Attachment B
13 hereto. The Special Tax Consultant shall apportion the Special Taxes and the Improvement
14 Area No. 1 Special Taxes in the manner specified in Resolution No. 02-R185-1 and the reports
15 prepared by the Special Tax Consultant entitled "Administration Report Fiscal Year 2026-
16 2027" (Attachments A and B) submitted herewith. Such rates do not exceed the maximum
17 rates set forth in the Ordinance. After adoption of this Resolution, but no later than August 10,
18 2026, the Special Tax Consultant shall deliver the list of all parcels subject to the special tax
19 levy including the amount of the Special Taxes and the Improvement Area No. 1 Special Taxes
20 to be levied on each parcel in Fiscal Year 2026-2027 (the "Tax Roll List") to the Financial
21 Services Director or his or her designee and thereafter, but in no event later than August 10,
22 2026, the Financial Services Director or the designee shall cause a certified copy of this
23 Resolution together with the Tax Roll List, to be filed with the County Auditor-Controller.
24 The Tax Roll List may contain tax rates lower than those set forth in Attachment A and
25 Attachment B if the Financial Services Director determines that such lower rates are adequate
26 to accomplish the purposes of the District and Improvement Area No. 1 in Fiscal Year 2026-
27 2027. The Financial Services Director or designee and the County Auditor-Controller are
28 hereby authorized to make changes to the Tax Roll List from time to time to correct any error
in the amount of the levy on any parcel to make it consistent with the respective rate and

1 method of apportionment for Community Facilities District No. 2001-1 and for Improvement
2 Area No. 1 attached to the Ordinance, including, but not limited to, adding any parcels omitted
3 from the Tax Roll List or deleting any parcels included in the Tax Roll List.

4 SECTION 3. Properties or entities of the state, federal or local governments shall be
5 exempt from the above-referenced and approved Special Taxes and Improvement Area No. 1
6 Special Taxes only to the extent set forth in the Ordinance and otherwise shall be subject to the
7 Special Taxes and Improvement Area No. 1 Special Taxes consistent with the provisions of
8 Section 53317.3 of the Act in effect as of the date of adoption of this Resolution.

9 SECTION 4. All of the collections of the Special Taxes and Improvement Area No. 1
10 Special Taxes shall be used only as provided for in the Act and Resolution No. 02-R185-1. The
11 Special Taxes and Improvement Area No. 1 Special Taxes shall be levied only so long as
12 needed to accomplish the purposes described in Resolution No. 02-R185-1.

13 SECTION 5. The Special Taxes and Improvement Area No. 1 Special Taxes shall be
14 collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to
15 the same penalties and the same procedure, sale and lien priority in cases of delinquency as
16 provided for ad valorem taxes as such procedure may be modified by law or this City Council
17 from time to time.

18 SECTION 6. As a cumulative remedy, if any amount levied as the Special Taxes or the
19 Improvement Area No. 1 Special Taxes for payment of interest or principal on any outstanding
20 bonds of the District (the "District Bonds") or of Improvement Area No. 1 (the "Improvement
21 Area No. 1 Bonds"), respectively, together with any penalties and other charges accruing under
22 this Resolution, are not paid when due, the City Council may, not later than four years after the
23 due date of the last installment of principal on the Bonds or Improvement Area No. 1 Bonds,
24 order that the same be collected by an action brought in the superior court to foreclose the lien
25 of such Special Taxes or Improvement Area No. 1 Special Taxes.

26 SECTION 7. The Financial Services Director or designee is hereby authorized to
27 transmit a certified copy of this Resolution, together with the Tax Roll List, to the County
28 Auditor-Controller , together with other supporting documentation as may be required to place
the Special Taxes and Improvement Area No. 1 Special Taxes on the secured property tax roll

1 for Fiscal Year 2026-2027 and for the collection of the Special Taxes and Improvement Area
2 No. 1 Special Taxes in the manner of ad valorem property taxes and to perform all other acts
3 which are required by the Act, the Ordinance, or by law or deemed necessary by the Financial
4 Services Director in order to accomplish the purpose of this Resolution, the Act or District
5 Bond or Improvement Area No. 1 Bond covenants.

6 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 3rd day of June, 2026, by the following vote:

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4 AYES:

5 NAYS:

6 ABSENT:

7 ABSTAIN:

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9
10 MAYOR OF THE CITY OF OCEANSIDE

11 ATTEST:

12 APPROVED AS TO FORM:

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14 _____
City Clerk

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14 _____
City Attorney