

RESOLUTION NO. 2024-\_\_\_\_\_

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY FOR CITY OF SAN MARCOS COMMUNITY FACILITIES DISTRICT NO. 88-1 AND 99-01 ORDERING ACTION TO TRANSMIT TO SAN DIEGO COUNTY DOCUMENTS NECESSARY TO RELIEVE THE TAX COLLECTOR OF FURTHER DUTY WITH RESPECT TO THE COLLECTION OF DELINQUENT SPECIAL TAXES IN COMMUNITY FACILITIES DISTRICT NO. 88-1 AND 99-01; AND AUTHORIZING ACTION TO FORECLOSE ON DELINQUENT SPECIAL TAXES

WHEREAS, the City Council of the City of San Marcos, California, did previously undertake proceedings to and did establish community facilities districts pursuant to the provisions of the Mello-Roos Community Facilities District Act of 1982, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the "Act"). Such community facilities districts are known and designated as Community Facilities District No. 88-1 and 99-01 (the "District"); and,

WHEREAS, the District did previously issue special tax bonds pursuant to the Act to finance public infrastructure construction; and,

WHEREAS, pursuant to the Act, the timely collection of the special taxes are necessary for the timely payment of all principal and interest on the special tax bonds and each special tax levy thereof and interest and penalties thereon constitute liens against the lots and parcels of land against which they are made, until the same are paid; and,

WHEREAS, certain special taxes have not been paid when due and certain special taxes may not be paid in the future; and,

WHEREAS, the City of San Marcos, through the Districts' proceedings, has covenanted with the owners of the special tax bonds to commence and diligently pursue foreclosure actions against those parcels of land subject to the payment of special taxes which are delinquent at or above the amount that exceeds the threshold specified in the bond documents; and,

WHEREAS, the City of San Marcos, through the Districts' foreclosure covenants with the owners of the special tax bonds, may defer foreclosure actions against those parcels of land subject to the delinquent payment of special taxes that meet the deferral requirements; and,

WHEREAS, under the provisions of Section 53356.1 of the Government Code of California, this City Council, acting as the legislative body of the Districts, is authorized, not later than four

years after the final maturity of the special tax bonds, to order the same to be collected by an action brought in the Superior Court to foreclose the liens of the delinquent special taxes; and,

WHEREAS, under the provisions of Section 53356.2 of the California Government Code, when such foreclosure actions are ordered, the county tax collector is to be credited upon the tax roll with the amount charged against the tax collector on account of the delinquent special taxes to be sued on and to be relieved of further duty with regard thereto and a Notice of Intent to Remove Delinquent Special Tax Installments from the Tax Roll is to be recorded with the county recorder's office in the county in which the real property is located.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of San Marcos, acting in its capacity as the legislative body of the City of San Marcos Community Facilities District Nos. 88-1 and 99-01, as follows:

SECTION 1. The City Council hereby orders that the delinquent payments of special taxes with respect to those parcels identified on "Exhibit A" attached hereto and incorporated herein, and all subsequent delinquent special taxes with respect to those parcels which are not paid when due, be collected by action brought in the Superior Court of San Diego County to foreclose the liens thereof.

SECTION 2. The City Manager is hereby authorized and directed to institute such actions in the name of the Districts to foreclose the liens of all such delinquent special taxes.

SECTION 3. The City Council hereby orders that the City Manager or the City Manager's designee, in cooperation and in conjunction with the City Attorney, is authorized and directed to prepare and cause to be recorded with the County Recorder of San Diego County a Notice of Intent to Remove Delinquent Special Tax Installments from the Tax Roll.

SECTION 4. The City Council hereby orders that the City Manager, in cooperation and in conjunction with the City Attorney, is authorized and directed to transmit a certified copy of this Resolution to the Auditor/Controller's office of San Diego County, together with such other documents and the payment of such fees as is necessary or appropriate to credit the San Diego County Tax Collector upon the tax roll with the amounts charged against the Tax Collector on account of the delinquent special tax installments to be sued upon and to relieve the Tax Collector of further duty with regard thereto.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of San Marcos at its regular meeting held the 24<sup>th</sup> day of September, 2024 by the following roll call vote:

AYES:COUNCIL MEMBERS:

NOES:COUNCIL MEMBERS:

ABSENT:COUNCIL MEMBERS:

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Rebecca D. Jones, Mayor  
City of San Marcos

ATTEST:

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Phillip Scollick, City Clerk  
City of San Marcos