

RESOLUTION NO. 2025-_____

RESOLUTION OF THE CITY OF PALM DESERT, CALIFORNIA
AUTHORIZING THE LEVY OF A SPECIAL TAX IN COMMUNITY
FACILITIES DISTRICT NO. 2021-1 (UNIVERSITY PARK) FOR FISCAL
YEAR 2025/2026

WHEREAS, the City Council of the City of Palm Desert (hereinafter referred to as the "Agency"), has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors relating to the levy of a special tax in a Community Facilities District, as authorized pursuant to the terms and provisions of the "Community Facilities Act of 1982", being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. Community Facilities District No. 2021-1 shall hereinafter be referred to as "District"; and

WHEREAS, this City Council, by Ordinance as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of a special tax to pay for costs and expenses related to said District, and this City Council intends to establish the specific rate of the special tax to be collected for the next fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Palm Desert, California, as follows:

SECTION 1. That the foregoing Recitals are true and correct and are incorporated herein by this reference.

SECTION 2. That the special tax rates for each tax category to be used to generate special tax revenues, which will be collected to pay for the costs and expenses for the next fiscal year (2025/2026) for the referenced District, is hereby determined and established as set forth in the attached, referenced and incorporated Exhibit "A".

SECTION 3. That the rate as set forth above does not exceed the amount as previously authorized by Ordinance of this Council, and is not in excess of that as previously approved by the qualified electors of the District.

SECTION 4. The special tax shall be collected in the same manner as ordinary ad valorem property taxes are collected, and shall be subject to the same penalties, procedures and sale in case of any delinquency for ad valorem taxes. The Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting any said special tax.

SECTION 5. Monies above collected shall be paid into the District funds.

SECTION 6. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land effected in a space marked "public improvements, special tax" or by any other

suitable designation, the installment of the Special Tax, and for the exact rate and amount of said tax, reference is made to the attached Exhibit "A".

SECTION 7. The County Auditor shall then, at the close of the tax collection period, promptly render to this Agency a detailed report showing the amount and/or amounts of such Special Tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making any such collection.

SECTION 8. Special Taxes are to be levied on non-exempt parcels within the District. Should it be discovered that any taxable parcels are not submitted to the County Auditor for inclusion into the 2025/2026 Tax Roll subsequent to the submittal deadline of August 10, 2025, the City Council directs the City of Palm Desert staff or their agents to bill such parcels directly via U.S. mail using the rates as approved in Exhibit "A".

ADOPTED ON _____, 2025.

JAN C. HARNIK
MAYOR

ATTEST:

ANTHONY J. MEJIA
CITY CLERK

I, Anthony J. Mejia, City Clerk of the City of Palm Desert, hereby certify that Resolution No. 2025-__ is a full, true, and correct copy, and was duly adopted at a regular meeting of the City Council of the City of Palm Desert on _____, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSED:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Palm Desert, California, on _____.

ANTHONY J. MEJIA
CITY CLERK

Exhibit “A”
Community Facilities District No. 2021-1
(University Park)
Proposed Special Tax Rates
Fiscal Year 2025/2026

The following tables summarize the Assigned and the Proposed Special Tax Rates relating to each land use class.

Zone 1

LAND USE CLASS		SPECIAL TAX RATE MULTIPLIER	RESIDENTIAL FLOOR AREA	ASSIGNED SPECIAL TAX RATE ⁽¹⁾	PROPOSED SPECIAL TAX RATE ⁽²⁾
<u>Developed & Provisional Welfare Property</u>					
1	Single Family Property	Per Residential Unit	≥2500	\$2,489.59	\$2,489.59
2	Single Family Property	Per Residential Unit	2400-2499	\$2,408.41	\$2,408.41
3	Single Family Property	Per Residential Unit	2300-2399	\$2,354.28	\$2,354.28
4	Single Family Property	Per Residential Unit	2200-2299	\$2,273.10	\$2,273.10
5	Single Family Property	Per Residential Unit	2100-2199	\$2,191.92	\$2,191.92
6	Single Family Property	Per Residential Unit	2000-2099	\$2,083.68	\$2,083.68
7	Single Family Property	Per Residential Unit	1900-1999	\$1,731.89	\$1,731.89
8	Single Family Property	Per Residential Unit	1800-1899	\$1,677.76	\$1,677.76
9	Single Family Property	Per Residential Unit	< 1800	\$1,380.10	\$1,380.10
10	Non-Residential Property	Per Acre	NA	NA	NA
<u>Provisional, Approved, & Undeveloped Property</u>		Per Acre	NA	\$16,690.02	\$16,690.02

⁽¹⁾The Assigned Special Tax for Developed, Provisional Welfare, Provisional, Approved, and Undeveloped Property shall be increased by two percent (2%) of the amount in effect the prior Fiscal Year.

⁽²⁾The Proposed Special Tax Rates to be Levied for Fiscal Year 2025/2026 will not exceed the Assigned Special Tax Rates described above.

Zone 2

LAND USE CLASS		SPECIAL TAX RATE MULTIPLIER	RESIDENTIAL FLOOR AREA	ASSIGNED SPECIAL TAX RATE ⁽¹⁾	PROPOSED SPECIAL TAX RATE ⁽²⁾
<u>Developed & Provisional Welfare Property</u>					
1	Single Family Property	Per Residential Unit	≥3400	\$3,274.35	\$3,274.35
2	Single Family Property	Per Residential Unit	3200-3399	\$3,220.23	\$3,220.23
3	Single Family Property	Per Residential Unit	3000-3199	\$3,111.99	\$3,111.99
4	Single Family Property	Per Residential Unit	2800-2999	\$3,030.81	\$3,030.81
5	Single Family Property	Per Residential Unit	2600-2799	\$2,895.50	\$2,895.50
6	Single Family Property	Per Residential Unit	2400-2599	\$2,841.38	\$2,841.38
7	Single Family Property	Per Residential Unit	2200-2399	\$2,814.32	\$2,814.32
8	Single Family Property	Per Residential Unit	2000-2199	\$2,787.26	\$2,787.26
9	Single Family Property	Per Residential Unit	< 2000	\$2,679.01	\$2,679.01
10	Non-Residential Property	Per Acre	NA	NA	NA
<u>Provisional, Approved, & Undeveloped Property</u>		Per Acre	NA	\$20,914.75	\$20,914.75

⁽¹⁾The Assigned Special Tax for Developed, Provisional Welfare, Provisional, Approved, and Undeveloped Property shall be increased by two percent (2%) of the amount in effect the prior Fiscal Year.

⁽²⁾The Proposed Special Tax Rates to be Levied for Fiscal Year 2025/2026 will not exceed the Assigned Special Tax Rates described above.