

IRVINE UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 19-20-01

**AUTHORIZING AND PROVIDING FOR THE LEVY
OF SPECIAL TAXES WITHIN
COMMUNITY FACILITIES DISTRICT NO. 86-1**

WHEREAS, the Board of Education of the Irvine Unified School District (the "Board") has heretofore taken proceedings pursuant to the Mello-Roos Community Facilities Act of 1982 (the "Act") for the establishment of Community Facilities District No. 86-1 (the "District") for the purpose of providing educational facilities for the use of residents of the District; and

WHEREAS, following a special election of the qualified electors of the District, this Board, acting as the governing body of the District, adopted Ordinance No. 85/86-4 ("Ordinance") which provided for the levy and collection of special taxes within the District, as provided in the Act and Ordinance and as approved by the qualified electors; and

WHEREAS, it is now necessary and appropriate that this Board levy and collect the special taxes for Fiscal Year 2019-20 by the adoption of a resolution as specified by the Act and Ordinance;

NOW, THEREFORE, IT IS HEREBY RESOLVED as follows:

1. In accordance with the Act and Ordinance, there is hereby levied upon all properties within the District which are not otherwise exempt from taxation under the Act or Ordinance the special taxes for Fiscal Year 2019-20 set forth in the Ordinance at the tax rates as set forth therein and in Exhibit "A" hereto.
2. The above-authorized special taxes shall be collected in the same manner as ad valorem property taxes on the secured roll of the Treasurer-Tax Collector of the County of Orange and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for such ad valorem taxes.
3. The Clerk and Assistant Superintendent of Business Services are hereby authorized to transmit a certified copy of this Resolution to the Orange County Auditor Controller, together with other supporting documentation as may be required in order to place said special taxes on the secured property tax roll for Fiscal Year 2019-20 and to perform all other acts which are required by the Act, Ordinance or by law in order to accomplish the purpose of this Resolution.

PASSED, APPROVED and ADOPTED this 9th day of July, 2019.

AYES:

NOES:

ABSENT:

ABSTAIN:

President of the Board of Education
Irvine Unified School District

ATTEST:

Clerk of the Board of Education
Irvine Unified School District

STATE OF CALIFORNIA)
) ss.
COUNTY OF ORANGE)

I, _____, Clerk of the Board of Education of the Irvine Unified School District do hereby certify that the foregoing Resolution was duly passed, approved, and adopted by the Board of Education of the Irvine Unified School District at a regular meeting of said Board, acting as the governing body of Community Facilities District No. 86-1, held on the 9th day of July, 2019.

Clerk of the Board of Education
Irvine Unified School District

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EXHIBIT "A"

**COMMUNITY FACILITIES DISTRICT NO. 86-1
2019-20 SPECIAL TAX RATES**

Developed Property

Residential Property	2019-20 Special Tax
Class A: 0.0 to 8.5 units per acre	\$684.69
Class B: 8.6 to 13.5 units per acre	\$622.45
Class C: 13.6 to 20.0 units per acre	\$560.20
Class D: More than 20 units per acre	\$497.96
Commercial Property	2019-20 Special Tax
Hotel per room	\$495.57
Industrial per building sq. ft.	\$ 0.22
Office per building sq. ft.	\$ 0.44
Retail per building sq. ft.	\$ 0.24