

**ELK GROVE UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT #1**

RESOLUTION NO. 8, 2016-17

**RESOLUTION OF THE ELK GROVE UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT #1  
ORDERING JUDICIAL FORECLOSURE OF  
DELINQUENT SPECIAL TAXES PURSUANT TO  
THE MELLO-ROOS COMMUNITY FACILITIES ACT OF 1982,  
AND ORDERING THAT THE TAX COLLECTOR  
BE CREDITED WITH THOSE SPECIAL TAX LEVIES**

WHEREAS, The Elk Grove Unified School District Community Facilities District #1 (the "District") has levied special taxes from time to time, resulting in the issuance and sale of special tax bonds pursuant to the provisions of the Mello-Roos Facilities Act of 1982 (Government Code Section 53311 et seq; hereafter referred to as the "Mello-Roos Act"); and

WHEREAS, pursuant to the Mello-Roos Act, the District has duly and regularly levied special taxes, which special taxes and each installment 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 in the same manner as ad valorem taxes; and,

WHEREAS, under the provisions of the Mello-Roos Act, and Resolution #20 1998-99 of the Elk Grove Unified School District, the Board of Education of the District is authorized to order delinquent taxes due and payable to be collected by an action brought in the superior court to foreclose the lien of those special taxes; and

WHEREAS, when such foreclosure action is ordered, prior to the actual removal of the delinquent installments from the tax roll, the District then records or causes to be recorded in the county recorder's office a Notice of Intent to Remove Delinquent Special Tax Installments from the Tax Roll ("Notice of Intent"); and

WHEREAS, when such Notice of Intent is so recorded, the county tax collector then removes the delinquent installments from the tax roll, and is credited upon the tax roll then in his or her hands with the amount charged against him or her on account of the special taxes to be sued on and to be relieved of further duty in regard thereto; and

WHEREAS, the approval of this Resolution constitutes full compliance with the District's obligation to institute foreclosure proceedings as authorized by the law pursuant to Resolution #20 1998-99 of the Elk Grove Unified School District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Elk Grove Unified School District Community Facilities District #1 as follows:

SECTION 1. (a) Except as specified in paragraph (b) of this section, the Board of Education hereby orders that the delinquent special tax installments greater than \$25,000 listed on the preliminary list of all delinquent special tax installments provided by the Sacramento County Tax Collector attached hereto as Exhibit A and incorporated herein, and all future installments of those special taxes which are not paid when due, be collected by any means authorized under the law including provisions of the Mello-Roos Act, and Resolution #20 1998-99 of the Elk Grove Unified School District, including by bringing one or more actions in the Superior Court of Sacramento County to foreclose the liens thereof preceded by recording one or more Notices of Intent with the Recorder's Office of the County of Sacramento.

(b)(1) If a delinquent special tax installment listed on Exhibit A does not also appear on final list of all delinquent special tax installments provided by the Sacramento County Tax Collector, this order is rescinded as to that installment.

(2) If a delinquent special tax installment listed on Exhibit A is assessed against a lot or parcel of land that is part of a bankruptcy estate under the protection of a bankruptcy stay under federal law, this order is stayed as to that installment until such time as the bankruptcy stay has lapsed or relief from the bankruptcy stay has been granted.

SECTION 2. The District's Chief Financial Officer is hereby authorized and directed to retain special legal counsel including, if necessary, bankruptcy counsel to institute such proceedings specified in paragraph (b) of Section 1 in the name of the District to foreclose the liens of all such delinquent special taxes.

SECTION 3. The District's Chief Financial Officer, in cooperation and in conjunction with special counsel, is authorized and directed to transmit a certified copy of this resolution and Notices of Intent to the Auditor/Controller's Office of the County of Sacramento with a letter stating that:

(a) The Board of Education has ordered that the delinquent installments be collected by action brought in the Superior Court of Sacramento County to foreclose the liens thereof;

(b) The Sacramento County Tax Collector is to be credited upon the tax roll then in his hands with the amounts charged against him on account of the special taxes to be sued upon and is to be relieved of further duty in regard thereto; and

(c) All inquiries regarding payment of the delinquent special taxes shall be forwarded to the District's special counsel.

PASSED AND ADOPTED at the regular meeting of the Board of Education of Elk Grove Unified School District on the 1st day of August, 2016, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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BOBBIE SINGH-ALLEN  
President, Board of Education  
Elk Grove Unified School District

(seal)

ATTEST:

Date: \_\_\_\_\_

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CHRISTOPHER R. HOFFMAN  
Secretary to the Governing Board of  
Education for the Elk Grove Unified  
School District

**EXHIBIT "A"**

**County of Sacramento  
Department of Finance  
Auditor-Controller Division  
Direct Levy Amounts Levied on Secured Tax Roll 2015-16**

Note: The attached list represents delinquent assessments greater than \$25,000 as of June 30, 2016, upon which the District may pursue judicial foreclosure.

ELK GROVE UNIFIED SCHOOL DISTRICT  
Fiscal Services Department

Preliminary 2015/2016 Mello-Roos Tax Delinquencies as of June 1, 2016  
Individual Owners Owing Over \$25,000

Owner Name	Delinquent Amount as of 6-01-16
Mark & Heather Clewett Revocab Parcel Numbers: 067-0100-023-0000 067-0100-024-0000	\$ 38,336.00
Total	\$ 38,336.00

the delinquencies listed above represent 16.14% of total delinquencies

As of 6/01/16, total delinquencies are \$ 237,463.90

Total direct levy amount for FY 15/16 \$ 15,211,385.16

As of 6/01/16, the total delinquency rate is 1.56%

Delinquencies not subject to being stripped \$ 199,127.90

NOTE: all delinquent amounts not stripped from the tax rolls will be  
paid to EGUSD by Sacramento County under the Teeter Program.