

RESOLUTION 2021/22 #1

RESOLUTION OF THE BOARD OF TRUSTEES OF
THE FULLERTON JOINT UNION HIGH SCHOOL DISTRICT,
ORANGE COUNTY, CALIFORNIA,
ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES
DISTRICT NO. 2005-1, AUTHORIZING THE ANNUAL LEVY OF SPECIAL TAX
FOR FISCAL YEAR 2021/22

May 11, 2021

WHEREAS, the Board of Trustees (the “Board”) of the Fullerton Joint Union High School District (the “District”) previously undertook proceedings under and pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the “Act”), to form the Fullerton Joint Union High School District Community Facilities District No. 2005-1, (the “CFD”), to authorize the levy of special taxes upon the land within the CFD, and to issue bonds secured by said special taxes to finance certain facilities; and

WHEREAS, the Board has, pursuant to Resolution and Ordinance 2004/05 No. 60, enacted on February 15, 2005 (the “Ordinance”), as authorized by section 53340 of the California Government Code, authorized the levy of a special tax to pay for costs and expenses related to the CFD, and the Board desires to establish the specific rate of the special tax to be collected for the next fiscal year.

NOW, THEREFORE, BE IT RESOLVED:

- Section 1. The above recitals are all true and correct.
- Section 2. That the Board does, by the passage of this resolution authorize the levy of special taxes at the rates set forth in Exhibit “A” attached hereto, referenced an so incorporated.
- Section 3. The rate determined and as set forth above does not exceed the amount as previously authorized by the Ordinance and is not in excess of that amount previously approved by the qualified electors of the CFD, and is exempt from Proposition 218, Section XIID of the California State Constitution. After adoption of this Resolution, the Assistant Superintendent of Business or his or her designee, may make any necessary modification to these special taxes to correct errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modification shall not result in an increase in the tax applicable to any category of parcels.

- Section 4. That the proceeds of the special tax shall be used to pay, in whole or in part, the costs of the following, in the following order of priority:
- (a) Payment of principal of and interest on any outstanding authorized bonded indebtedness; and
 - (b) Necessary replenishment or expenditure of bond reserve funds, other reserve funds or accumulation of funds for future payments including any amount required by Federal law to be rebated to the United States on the same debt; and
 - (c) Payment of CFD administrative costs.

The proceeds of the special taxes shall be used as set forth above, and shall not be used for any other purpose.

- Section 5. The above authorized special tax shall be collected in the same manner as ordinary *ad valorem* property taxes, and shall be subject to the same penalties and same procedures, sale and lien priority in cases of any delinquency as is provided for *ad valorem* taxes, and the County of Orange ("County") Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting any said special tax.

- Section 6. All monies collected shall be paid into the CFD funds, including any bond fund and reserve fund.

- Section 7. This Resolution relating to the levy of the special tax shall take effect immediately upon its adoption in accordance with the provisions of section 53340 of the California Government Code, as amended.

- Section 8. 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 affected, the installment of the special tax, reference is made to attached Exhibit "A" for the exact rates of the maximum special tax.

President and Members, Board of Trustees
May 11, 2021
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Section 9. The County Auditor shall then, at the close of the tax collection period, promptly render to this District 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.

PASSED AND ADOPTED by the Board of Trustees of the Fullerton Joint Union High School District the Eleventh day of May, 2021.

Signed: _____
Clerk/President/Secretary to the Board of Trustees
Fullerton Joint Union High School District
County of Orange, State of California

Exhibit A

**Fullerton Joint Union High School District
CFD 2005-1**

**Fiscal Year 2021/22
Maximum Special Tax Rates**

Category	Rates
Residential Property	\$1,782.00