

Resolution No. _____

Resolution Approving the Yolo County Library Measure P (Community Facilities District No. 1989-1, Davis Branch Library), Fiscal Year 2024-25 Parcel Tax Report

WHEREAS, the Board of Supervisors (the "Board") of the County of Yolo (the "County"), under the authority of the Mello-Roos Community Facilities Act of 1982, pursuant to California Government Code Section 53311 et seq., ("the "Act") formed its Community Facilities District No. 1989-1 (the "CFD") and adopted its Resolution No. 89-101 on June 20, 1989, as augmented by its Resolution No. 89-132 adopted on September 5, 1989, for the purpose of expanding and renovating the Davis Branch Library and providing library services; and

WHEREAS, the Board deemed it necessary for the CFD to incur a bonded indebtedness by adoption of its Resolution No. 89-102 on June 20, 1989 (together with Resolutions 89-101 and 89-132, the "Formation Resolutions"); and

WHEREAS, on June 5, 2007, the Board duly adopted its Resolution No. 07-86 (the "Resolution") calling a general election for the CFD and submitting its Proposal as "Measure P" for the purpose of expansion of the authorizations conferred for the CFD; and

WHEREAS, at an election held by the CFD on November 6, 2007, the qualified electors duly authorized the levy and collection of an increased special tax to be used for the purpose of paying the costs of the expanded facilities and services; and

WHEREAS, the Board duly adopted its Resolution No. 08-02 on January 8, 2008, finding and determining that Measure P was passed and approved by the election; and

WHEREAS, the Board duly adopted Resolution No. 24-19 on February 13, 2024, setting the special tax at the rates specified in the Tax Report; and

WHEREAS, the Yolo County Library Community Facilities District No. 1989-1 (Davis Branch Library) Parcel Tax Report, Fiscal Year 2024-25 (the "Tax Report") has been submitted to the Board and the Board has determined to approve the Tax Report to levy the special tax at the rates specified in the Tax Report and to apportion them in the manner specified therein;

NOW, THEREFORE, BE IT RESOLVED as follows:

Section 1. Yolo County Library Community Facilities District No. 1989-1 (Davis Branch Library) Parcel Tax Report, Fiscal Year 2024-25, in the form submitted for this meeting and on file with the Board is hereby approved and adopted. The Chairperson and his designees are hereby authorized to make changes to the Tax Report in response to appeals from taxpayers or otherwise in order to correct errors that may, from time to time, arise in the application of the special tax to particular parcels.

Section 2. Pursuant to Article XIII A of the California Constitution and Government Code sections 53340 and 50075, the special tax is hereby levied at the rates specified in the Tax Report and

is hereby apportioned in the manner specified in the Resolution (and as more particularly described in the Tax Report). The special tax rates were adopted by the Board on February 13, 2024, with Resolution 24-19.

Section 3. Pursuant to Article XIII A of the California Constitution and Government Code sections 53340 and 50075, the special tax shall be collected by the Tax Collector of the County of Yolo ("County Tax Collector"), as applicable based on parcel location, at the same time, in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same procedure, sale, penalties and lien priority in case of delinquency as is provided for ad valorem taxes collected by the County Tax Collector, subject to all other conditions set forth in the Resolution. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid.

Section 4. In order to have the tax levied hereby collected in the next tax collection period and thus available to finance the facilities and services approved by the electors of the CFD, staff shall deliver the Tax Report together with a certified copy of this Resolution to the County Tax Collector no later than August 10, 2024.

Section 5. All claims shall be filed with the Chairperson of the Board no later than one year after the date the tax was paid. The claimant shall file the claim within this time period and the claim shall be finally acted upon by the Board as a prerequisite to bringing suit thereon.

PASSED AND ADOPTED this 23rd day of July, 2024, by the following vote:


AYES:
NOES:
ABSTAIN:
ABSENT:

Lucas Frerichs, Chair
Yolo County Board of Supervisors

Attest:
Julie Dachtler, Senior Deputy Clerk
Yolo County Board of Supervisors

Approved as to Form:

By _____
Deputy (Seal)

By: 
Philip J. Pogledich, County Counsel