

**RESOLUTION NO. 25-\_\_\_\_\_**

**Resolution Approving the Yolo County Library (Community Facilities District No. 1989-1, Davis Branch Library) Fiscal Year 2025-26 Special 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**, on June 25, 2024, the Board duly adopted its Resolution No. 24-88, amended by Resolution No. 24-91 (the "Resolution") on July 9, 2024, calling a general election for the CFD and submitting its Proposal as "Measure T" for the purpose of expansion of the authorizations conferred for the CFD, including an increase to the special tax and authorizing funding for services to be provided at the new Walnut Park Library in South Davis; and

**WHEREAS**, at an election held in the CFD on November 5, 2024, the qualified electors duly authorized the levy and collection of an increased special tax to be used for the purpose of continuing to pay the costs of the expanded facilities and services at the Mary L Stephens Davis Branch Library and providing library services at the new Walnut Park Library; and

**WHEREAS**, the Board duly adopted its Resolution No. 25-03 on January 14, 2025, finding and determining that Measure T was passed and approved by voters and authorizing the CFD changes, including the increase to the special tax rate; and

**WHEREAS**, the Board duly adopted Resolution No. 25-17 on February 25, 2025, 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 2025-26 (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 2025-26, in the form submitted for this meeting and on file with the Clerk of the Board is hereby approved and adopted. The Chair and the Chair’s 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 25, 2025, with Resolution 25-17.

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, the Chair shall deliver the Tax Report together with a certified copy of this Resolution to the County Tax Collector no later than August 10, 2025.

Section 5. All claims shall be filed with the Chair 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 22<sup>nd</sup> day of July, 2025, by the following vote:

AYES:

NOES:

ABSTAIN:  
ABSENT:

\_\_\_\_\_  
Mary Vixie Sandy, Chair  
Yolo County Board of Supervisors

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

Approved as to Form:  
Philip J. Pogledich, County Counsel

By: \_\_\_\_\_  
Deputy (Seal)

By: Kimberly E. Hood  
Kimberly E. Hood,  
Chief Assistant County Counsel