

RESOLUTION NO. 10-56

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LANCASTER, CALIFORNIA, AUTHORIZING AND PROVIDING FOR THE FISCAL YEAR 2010-2011 LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 90-1, A DISTRICT ESTABLISHED TO FINANCE THE CONSTRUCTION OF REGIONAL STREET AND STORM DRAIN IMPROVEMENTS IN THE AREA OF LANCASTER BOULEVARD AND 25TH STREET WEST

WHEREAS, the City Council of the City of Lancaster, California, (hereinafter referred to as the "legislative body"), has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors relating to the levy of a special tax in a community facilities district, all as authorized pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. This Community Facilities District shall hereinafter be referred to as "District"; and

WHEREAS, this legislative body, by Resolution as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of a special tax to pay for costs and expenses related to said District, and this legislative body is desirous to establish the specific rate of the special tax to be collected for the next fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANCASTER, CALIFORNIA, AS FOLLOWS:

SECTION 1. The above recitals are all true and correct.

SECTION 2. The specific rate and amount of the special tax to be collected to pay for the costs and expenses for the next fiscal year (2010-2011) for the referenced District is hereby determined and established as set forth in the levy report.

SECTION 3. The rate as set forth above does not exceed the amount as previously authorized by Resolution of this legislative body, and is not in excess of that as previously approved by the qualified electors of the District, and is exempt from Proposition 218, Section XIID of the California State Constitution.

SECTION 4. The proceeds of the special tax shall be used to pay, in whole or in part, the costs of the following:

- A. Payment of principal of and interest on any outstanding authorized bonded indebtedness;
- B. Necessary replenishment of bond reserve funds or other reserve funds;
- C. Payment of costs and expenses of authorized public services;

- D. Repayment of advances and loans, if appropriate;
- E. Payment of District 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 special tax shall be collected in the same manner as ordinary ad valorem property taxes are collected, and shall be subject to the same penalties and same procedure and sale in cases of any delinquency for ad valorem taxes, and the Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting any said special tax.

SECTION 6. All monies above collected shall be paid into the Community Facilities District funds, including any bond fund and reserve fund.

SECTION 7. 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 effected in a space marked "public improvements, special tax" or by any other suitable designation, the installment of the special tax, and for the exact rate and amount of said tax, reference is made to the levy report.

SECTION 8. The County Auditor shall then, at the close of the tax collection period, promptly render to this Agency 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, APPROVED AND ADOPTED, this _____ day of _____ 2010, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

APPROVED:

 GERI K. BRYAN, CMC
 City Clerk
 City of Lancaster

 R. REX PARRIS
 Mayor
 City of Lancaster

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF LANCASTER)

CERTIFICATION OF RESOLUTION
CITY COUNCIL

I, _____,
City of Lancaster, CA, do hereby certify that this is a true and correct copy of the original
Resolution No. 10-56, for which the original is on file in my office.

WITNESS MY HAND AND THE SEAL OF THE CITY OF LANCASTER, on this ____ day
of _____.

(seal)

Exhibit "A"

**CITY OF LANCASTER
COMMUNITY FACILITIES DISTRICT NO. 90-1
FY 2010/2011 SPECIAL TAX RATES**

| Class | Designation | FY 2009/2010 Special Tax | FY 2010/2011 Special Tax |
|-------|--|-----------------------------|-----------------------------|
| 1 | Single Family Detached 2,300 s.f. and above | \$1,469.90 | \$1,469.90 |
| 2 | Single Family Detached 1,900 s.f. - 2,300 s.f. | \$1,278.56 | \$1,278.56 |
| 3 | Single Family Detached 1,501 s.f. - 1,900 s.f. | \$1,086.24 | \$1,086.24 |
| 4 | Single Family Detached Less than 1,501 s.f. | \$958.68 | \$958.66 |
| 5* | Single Family Attached | \$664.31 | \$664.31 |
| 6* | Commercial /Industrial (per acre) | \$5,496.98 | \$5,496.98 |
| 7* | Undeveloped (per acre) | \$3,011.34 | \$3,011.34 |

*Currently there are no Single Family Attached, Commercial/Industrial or assessable Undeveloped properties in Community Facilities District No. 90.1