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ORDINANCE NO. 1352

AN UNCODIFIED ORDINANCE LEVYING SPECIAL TAXES FOR THE FISCAL YEAR 2025-26 AND FOLLOWING FISCAL YEARS SOLELY WITHIN AND RELATING TO THE CITY OF FOLSOM COMMUNITY FACILITIES DISTRICT NO. 20-1 (RUSSELL RANCH 2)

The City Council of the City of Folsom hereby ordains as follows:

SECTION 1 PURPOSE

The City Council of the City of Folsom hereby finds, determines and declares based on the record before it that:

1. The City is authorized to establish a community facilities district pursuant to the terms of the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Division 2 of Title 5 of the California Government Code, commencing with Section 53311 (the "Act"); and

2. On June 24, 2025, the City Council adopted its Resolution No. 11408 (the "Resolution of Formation") establishing the City of Folsom Community Facilities District No. 20-1 (Russell Ranch 2) (the "District"), pursuant to the Act; and

3. In accordance with the Rate and Method of Apportionment, the Resolution of Formation approved the annual levy, subject to voter approval, of a special tax in connection with the District (the "Special Tax"); and

4. The Resolution of Formation proposed the establishment of an appropriations limit for the District (the "Appropriations Limit"); and

5. On June 24, 2025, the City Clerk, as elections official, conducted an election of the landowners of the District (the "Election"); and

6. On June 24, 2025, the City Council adopted its Resolution No. 11411 certifying that, at the Election, the landowners of the District approved the Special Tax and the Appropriations Limit; and

7. The City Council desires to levy and impose the Special Tax and to take other related actions.

SECTION 2

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF FOLSOM RESOLVES:

1. The recitals set forth in Section 1 are true and correct.

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2. A special tax is hereby levied on all Taxable Property (as defined in the Rate and Method of Apportionment) within the District, for the 2025-26 fiscal year and for all subsequent fiscal years in the amount of the maximum authorized tax, provided that this amount may be adjusted annually, subject to the maximum authorized special tax limit, by resolution of the City Council.

3. The Finance Director of the City of Folsom or designee thereof (the "CFD Administrator") is authorized and directed, to determine each year, without further action of the City Council, the Special Tax, to prepare the annual Special Tax roll in the amount of the Special Tax in accordance with the related exhibit and, without further action of the City Council, to provide all necessary and appropriate information to the Sacramento County Auditor-Controller's Office (the "County") in proper form, and in proper time, necessary to effect the correct and timely billing and collection of the Special Tax on the secured property tax roll of the County; provided, that as provided in the Resolution of Formation and Section 53340 of the California Government Code, the City has reserved the right to utilize any method of collecting the Special Tax which it shall, from time to time, determine to be in the best interests of the City of Folsom (the "City"), including but not limited to, direct billing by the City to the property owners and supplemental billing.

4. The appropriate officers and agents of the City are authorized to make adjustments to the Special Tax roll prior to the final posting of the Special Tax to the County tax roll each fiscal year, as may be necessary to achieve a correct match of the Special Tax levy with the assessor's parcel numbers finally utilized by the County in sending out property tax bills.

5. The City agrees that, in the event the Special Tax is collected on the secured tax roll of the County, the County may deduct its reasonable and agreed charges for collecting the Special Tax from the amounts collected, prior to remitting the Special Tax collections to the City.

6. Taxpayers who have requested changes or corrections of the Special Tax pursuant to Section G of the Rate and Method of Apportionment and who are not satisfied with the decision of the CFD Administrator (whether the CFD Administrator disagrees with the taxpayer or concludes that the City is not authorized to consider the change requested), may appeal to the City Council. The appeal must be in writing and fully explain the grounds of appeal, and must be based solely on the correction of mistakes in the levy based upon the status of the property, and no other appeals will be allowed. The CFD Administrator shall schedule the appeal for consideration within a reasonable time at a City Council meeting.

SECTION 3 SEVERABILITY

If for any cause any portion of this ordinance is found to be invalid, or if the Special Tax is found inapplicable to any particular parcel by a court of competent jurisdiction, the balance of this ordinance, and the application of the Special Tax to the remaining parcels, shall not be affected.

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SECTION 4 EFFECTIVE DATE

This ordinance shall take effect and be in force as a tax measure thirty (30) days following its second reading and adoption at a meeting of the City Council; and before the expiration of twenty (20) days after its passage the same shall be published, with the names of the members voting for and against the same, at least once in a newspaper of general circulation published and circulated in the District.

This ordinance was introduced and the title thereof read at the regular meeting of the City Council on June 24, 2025, and the second reading occurred at the regular meeting of the City Council on July 8, 2025.

On a motion by Councilmember Kozlowski, seconded by Councilmember Leary, the foregoing ordinance was passed and adopted by the City Council of the City of Folsom, State of California, this 8th day of July 2025 by the following roll-call vote:

AYES: Councilmember(s): Kozlowski, Leary, Raithel, Rohrbough, Aquino

NOES: Councilmember(s): None

ABSENT: Councilmember(s): None

ABSTAIN: Councilmember(s): None

Sarah Aquino

Sarah Aquino, MAYOR

ATTEST:

Christina Kelley, CITY CLERK SPECIALIST