

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2019-09



RESOLUTION OF INTENTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WITH RESPECT TO FORMATION OF PROPOSED NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT)

WHEREAS, the Board of Directors (the “Board”) of the North County Fire Protection District (“NCFPD”) desires to initiate proceedings for the formation of a community facilities district (“CFD”) pursuant to Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code, commonly known as the “Mello-Roos Community Facilities Act of 1982,” (the “Act”) for the purpose of providing certain facilities which are necessary to meet increased demands placed upon NCFPD, through the annual levy of special taxes on property within the proposed CFD sufficient to pay the costs of such facilities and costs incidental thereto; and

WHEREAS, Government Code section 53313.5 provides that a community facilities district may finance the purchase, construction, expansion, improvement or rehabilitation of any real or other tangible property with an estimated useful life of five years or longer or may finance planning and design work that is directly related to the purchase, construction, expansion, or rehabilitation of any real or tangible property, and upon such authority, NCFPD seeks to finance the costs of replacing, improving, constructing, and/or acquiring certain fire station facilities, and incidental and administrative expenses related thereto, described in more detail in **Attachment 2** hereto (the “Facilities”); and

WHEREAS, the Facilities are necessary to meet increased demands placed upon NCFPD in the area currently served by NCFPD and proposed to be included in the CFD; and

WHEREAS, the Board has identified establishing the CFD to finance the costs of improving, replacing, constructing, and/or acquiring the Facilities as a priority; and

WHEREAS, pursuant to Section 53320 of the California Government Code, the Board is required to adopt a Resolution of Intention to establish the CFD; and

WHEREAS, the proposed boundaries of the CFD are inclusive of the lands currently designated as those lands within the boundaries of the North County Fire Protection District and are shown on the boundary map entitled "Proposed Boundary Map Community Facilities District No. 2019-02" ("**Boundary Map**") included hereto as **Attachment 1** attached to this Resolution and incorporated herein by reference; and

WHEREAS, funds raised cannot be appropriated by NCFPD for other needs and may only be used to pay the costs of the Facilities described herein, as the term “costs” is defined in the Act; and

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WHEREAS, pursuant to the Act, NCFPD will adopt local goals establishing policies and appraisal standards for the formation and use of the Facilities and the special tax will be subject to mandatory annual audits of all funds to monitor how the monies are spent.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED BY THE BOARD OF DIRECTORS OF NORTH COUNTY FIRE PROTECTION DISTRICT AS FOLLOWS:

Section 1. PROPOSED DISTRICT. A community facilities district is proposed to be established under the terms of Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code, commonly known as the “Mello-Roos Community Facilities Act of 1982.” The name proposed for the community facilities district is “North County Fire Protection District Community Facilities District No. 2019-02 (Fire Station Construction and Capital Replacement)” (“CFD 2019-02”) and referred to herein as “CFD 2019-02.”

SECTION 2. DESCRIPTION AND MAP OF BOUNDARIES. The boundaries of the territory proposed for inclusion in the proposed CFD 2019-02 facilities district are described and shown on the map entitled “Proposed Boundaries of North County Fire Protection District Community Facilities District No. 2019-02 County of San Diego, State of California,” **Attachment 1**, which is on file with the District Secretary. Said map is hereby approved pursuant to Section 3110 of the California Streets and Highways Code. The Secretary shall, after complying with the other requirements of Section 3111 of said Code, record the original of said map in said office, and not later than fifteen (15) days within the date of adoption of this Resolution, shall file a copy of said boundary map with the County Recorder of the County of San Diego.

SECTION 3. TYPES OF FACILITIES - INCIDENTAL EXPENSES. It is proposed that CFD 2019-02 shall provide and finance the Facilities listed in **Attachment 2** hereto including (i) payment for the construction of fire stations and (ii) building of a facilities fund for capital improvement and replacement. The Facilities and other incidental expenses that are proposed to be financed by CFD No. 2019-02 are set forth in **Attachment 2** attached hereto and incorporated herein by reference.

The incidental expenses proposed to be financed by CFD 2019-02 include costs associated with the determination of the amount of and the levy and collection of special taxes which are levied to provide such Facilities and costs otherwise incurred in order to carry out the authorized purposes of CFD 2019-02.

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Section 4. SPECIAL TAXES/BOND. A special tax sufficient to pay the costs of the Facilities and incidental expenses described in Section 3 above, and **Attachment 2** hereto, secured by recordation of the continuing lien against all nonexempt real property in the CFD 2019-02, is intended to be levied on properties within CFD 2019-02 as provided in the attached Rate and Method of Apportionment for CFD 2019-02 (the "RMA"), and collected in the same manner as ordinary ad valorem property taxes, or in such other manner as NCFPD or its designee shall determine, including direct billing of the affected property owners. The proposed rate and method of apportionment of the special tax among the parcels of real property within, in sufficient detail to allow each property owner within the proposed CFD to estimate the maximum amount such property owner will have to pay and the term of the special tax, is included in **Attachment 3**, hereto and by this reference incorporated herein. In no circumstances shall the special tax levied against any parcel used for private residential purposes (as defined in the Act), if any, be increased as a consequence of delinquency or default by the owner of any other parcel or parcels within CFD 2019-02 by more than 10 percent. There is the possibility that NCFPD, acting as the legislative body for the CFD, may cause bonds of the CFD to be issued, or incur other forms of debt, in one or more series pursuant to the Act, to finance in whole or in part, the construction or capital replacement of Facilities. Said bonds shall be in the aggregate principal amount not to exceed \$13,900,000.

Section 5. VOTING. The levy of said proposed special tax shall be subject to the approval of the qualified electors of the CFD at a special election. The proposed voting procedure shall be by mail or hand-delivered ballot among the all registered voters, with each registered voter having one vote.

Section 6. EXEMPT PROPERTIES. Pursuant to Section 53340 of the California Government Code, properties of entities of the state, federal and local governments shall be exempt from the levy of special taxes of the proposed community facilities district.

Section 7. NECESSITY. The Board finds that the Facilities described in Section 3 hereof are necessary to meet the demand for fire suppression services and to build a fund for capital improvement and replacement within the boundaries of the proposed CFD 2019-02.

Section 8. HEARING ON FORMATION. A public hearing on the formation of the proposed community facilities district shall be held at July 25, 2019 at 4:30 p.m., or as soon thereafter as the matter be heard, at the Fallbrook Public Utility District, 990 E. Mission Road, Fallbrook, California, 92028.

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Section 9. NOTICE. The District Secretary shall publish a notice of the time and place of said hearing as required by Section 53322 of the California Government Code. Said notice shall be published at least seven (7) days before the date of the hearing and shall contain the information required by said Section 53322.

Section 10. REPORT. The officers of NCFPD who are responsible for providing the facilities to be financed by the proposed community facilities district, if it is established, are hereby directed, pursuant to the requirements of Section 53321.5 of the California Government Code to study the proposed community facilities district and, at or before the time of said hearing, file or cause to be filed a report with the Board containing a brief description of the facilities by type and an estimate of the cost of providing those facilities and the incidental expenses to be incurred in connection therewith. All such reports shall be made a part of the record of the hearing to be held pursuant to Section 7 hereof.

Section 11. EFFECTIVENESS. This resolution shall take effect upon its adoption.

APPROVED, SIGNED AND ADOPTED at a Regular Meeting of the Board of Directors of the North County Fire Protection District held on this **25th day of June, 2019**, by the following vote:

AYES: Directors Harris, Hoffman and Munson

NOES: None

ABSENT: Directors Luevano and Van Doorn

ABSTAIN: None

RECUSED: None

A handwritten signature in blue ink, appearing to read 'Ruth Harris', is written over a horizontal line. The signature is fluid and cursive.

Ruth Harris, Board Vice President

I HEREBY CERTIFY that foregoing is a true and correct copy of the Resolution duly and regularly adopted by the Board of Directors of the North County Fire Protection District at the meeting thereof held on the **25th day of June, 2019 day** and that the same now appears on record in my office.

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2019-09



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IN WITNESS THEREOF, I hereunto set my hand and affixed by official seal this this **25th day of June, 2019**.

A handwritten signature in blue ink that reads "Loren A. Stephen-Porter".

Loren A. Stephen-Porter, Board Secretary

Official Seal

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2019-06



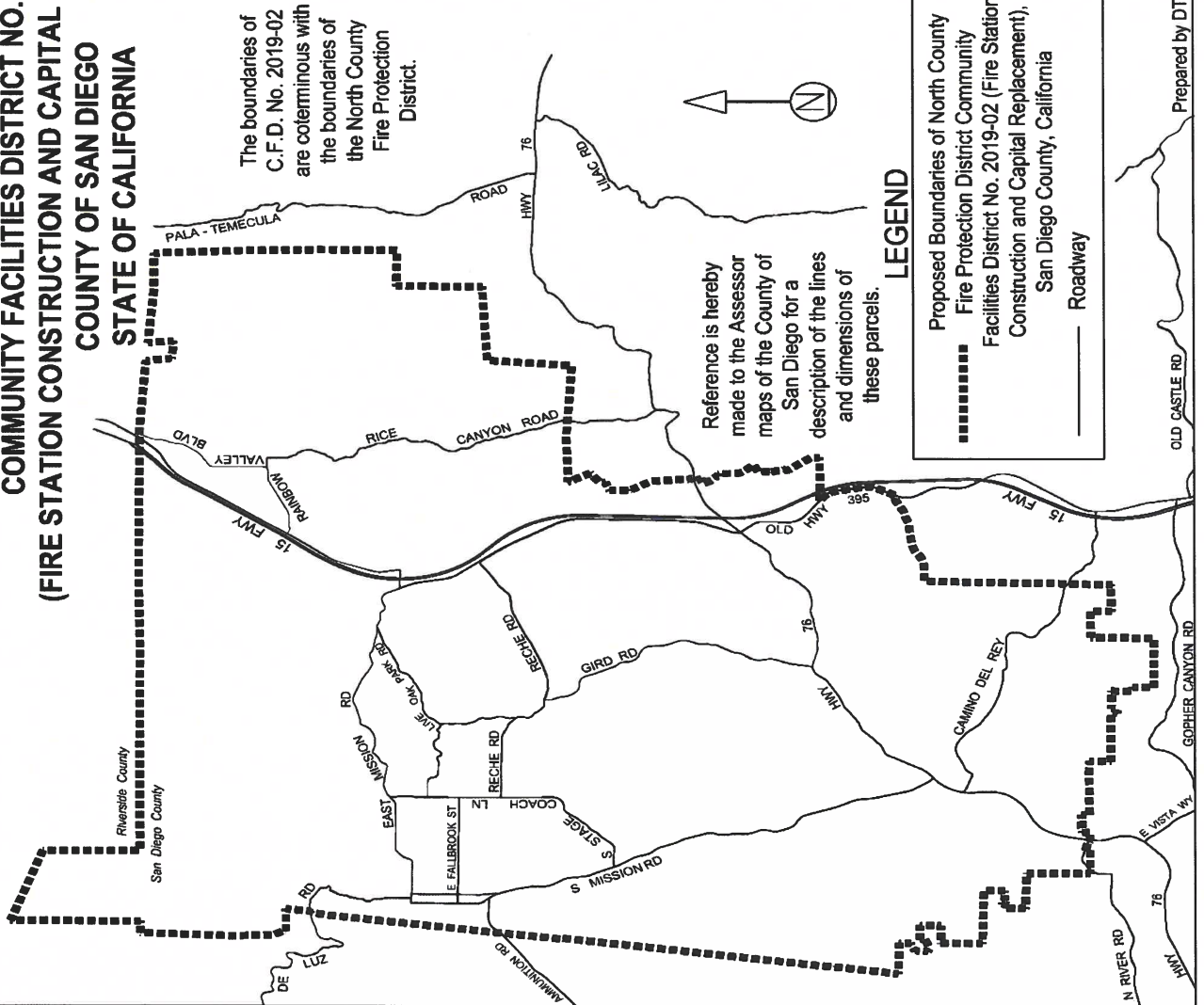
RESOLUTION OF INTENTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WITH RESPECT TO FORMATION OF PROPOSED NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT No. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT)

ATTACHMENT 1

BOUNDARY MAP

**PROPOSED BOUNDARIES OF
NORTH COUNTY FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2019-02
(FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT)
COUNTY OF SAN DIEGO
STATE OF CALIFORNIA**

SHEET 1 OF 24



(1) Filed in the office of the Board Secretary of the North County Fire Protection District this 25th day of June, 2019.

Loren A. Stephen-Porter
Loren Stephen-Porter, Board Secretary,
North County Fire Protection District

(2) I hereby certify that the within map showing the proposed boundaries of North County Fire Protection District Community Facilities District No. 2019-02 (Fire Station Construction and Capital Replacement), San Diego County, California, was approved by the Board of Directors of the North County Fire Protection District at a regular meeting thereof, held on this 25th day of June, 2019, by its Resolution No. 2019-09

Loren A. Stephen-Porter
Loren Stephen-Porter, Board Secretary,
North County Fire Protection District

(3) Filed this ___ day of ___, 2019, at the hour of ___ o'clock __m, in Book ___ of Maps of Assessment and Community Facilities Districts at Page ___ and as Instrument No. ___ in the office of the County Recorder in the County of San Diego, State of California.

Ernest J. Dronenburg, Jr.
Assessor/Recorder/County Clerk,
County of San Diego

By _____ Deputy
Fee _____

Exempt recording requested,
per CA Government Code §6103

Prepared by DTA

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02

Table with 10 columns of parcel numbers (e.g., 101-360-16-00, 102-221-20-00, 102-240-15-00, etc.) and 10 columns of corresponding parcel numbers (e.g., 102-160-27-00, 102-221-21-00, 102-300-57-00, etc.).

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02

Table with 10 columns: Parcel ID, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number. The table lists numerous parcels with their corresponding numbers and addresses.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02

Table with 10 columns of parcel information including parcel numbers, area, and other identifiers. The table lists numerous parcels across the county, organized by their assessor parcel numbers.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02

Table with 10 columns of parcel identification numbers (e.g., 104-143-366, 104-143-370, 104-143-374, etc.) and corresponding values.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02

Table with 10 columns: Parcel ID, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number. The table lists numerous parcels with their corresponding numbers.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02:

Table with 10 columns of parcel identification numbers (e.g., 05-281-33-00, 05-310-03-00) and their corresponding assessor's parcel numbers (e.g., 05-281-33-00, 05-310-03-00).

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02

Table with 10 columns of parcel identification numbers (e.g., 105-451-23-00, 105-451-24-00, etc.) and 10 columns of corresponding parcel values (e.g., 105-473-32-00, 105-473-33-00, etc.).

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02

Table with 10 columns: Parcel ID, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number. The table lists numerous parcels with their corresponding numbers and addresses.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.E.D. No. 2019-02

Table with 10 columns of parcel information including parcel numbers, addresses, and other identifiers. The table lists numerous parcels across the county, organized in a grid-like structure.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02:

Table with 10 columns of parcel identification numbers (e.g., 106-311-37-00, 106-311-38-00, etc.) and 10 columns of corresponding parcel values (e.g., 106-340-55-00, 106-340-56-00, etc.).

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02.

Table with 15 columns: Parcel ID, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number. The table lists numerous parcels with their corresponding numbers and addresses.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02.

Table with 10 columns: Parcel ID, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number. The table lists numerous parcels with their respective IDs and numbers.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02.

Table with 10 columns of parcel information including parcel numbers, area, and other identifiers. The table lists numerous parcels across the county, organized in a grid-like fashion.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02

Table with 10 columns of parcel identification numbers (e.g., 123-330-15-00, 123-330-16-00, etc.) and 10 columns of corresponding parcel values (e.g., 123-330-15-00, 123-330-16-00, etc.). The table lists numerous parcels across the county.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02.

Table with 10 columns: Parcel ID, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number. The table lists numerous parcels with their corresponding numbers and values.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02

Table with 10 columns of parcel information including parcel numbers, area, and other identifiers. The table lists numerous parcels across the county, organized in a grid-like structure.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02.

Table with 10 columns of parcel identification numbers (e.g., 125-251-25-00, 125-271-14-00, 125-282-26-00, 125-291-82-00, 125-301-16-00, 126-010-43-00, 126-060-79-00, 126-071-39-00).

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 126-370-02

Table with 10 columns of parcel numbers (e.g., 126-072-39-00, 126-072-40-00, 126-072-41-00, etc.) and corresponding parcel identifiers.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Table with columns for Assessor's Parcel ID, Assessor's Parcel No., and Assessor's Parcel Name. The table lists numerous parcels across the county, including their unique identifiers and names.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor's Parcels Within the Boundaries of C.F.D. No. 2019-02.

Table with 10 columns: Parcel ID, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number. The table lists numerous parcels with their corresponding numbers and addresses.

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2019-06



RESOLUTION OF INTENTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WITH RESPECT TO FORMATION OF PROPOSED NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT No. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT)

ATTACHMENT 2

FACILITIES AND OTHER INCIDENTAL EXPENSES

FIRE STATION CONSTRUCTION AND REPLACEMENT, FACILITIES AS AUTHORIZED BY THE ACT:

Station 1	315 East Ivy Street, Fallbrook, 92028-2138
Station 2	2180 Winterwarm, Fallbrook 92028-8280
Station 3	2309 Rainbow Valley Blvd., Fallbrook, 92028-9778
Station 4	4375 Pala Mesa Drive, Fallbrook, 92028-8914
Incidental and Administrative Expenses	

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2019-06



RESOLUTION OF INTENTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WITH RESPECT TO FORMATION OF PROPOSED NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT No. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT)

ATTACHMENT 3

RATE AND METHOD

**RATE AND METHOD OF APPORTIONMENT FOR
THE NORTH COUNTY FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2019-02
(FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT)
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA**

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels of Taxable Property in the North County Fire Protection District Community Facilities District No. 2019-02 (Fire Station Construction and Capital Replacement), County of San Diego, State of California ("CFD No. 2019-02") and collected each Fiscal Year commencing in Fiscal Year 2020-21, in an amount determined by the District Board through the application of the appropriate Special Tax for "Taxable Property," as described below. All of the real property in CFD No. 2019-02, unless exempted by law or by the provisions hereof, shall be taxed for these purposes, to the extent and in the manner herein provided.

A DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre" or "Acreage" means the land area in acres of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area in acres shown on the applicable final map, parcel map, condominium plan, or other map or plan recorded with the County. The square footage of an Assessor's Parcel is equal to the Acreage of such parcel multiplied by 43,560.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of CFD No. 2019-02 including, but not limited to, the following: the costs of computing the Special Taxes and preparing the annual Special Tax levy collection schedules (whether by the CFD Administrator or designee thereof or both); the costs of collecting the Special Tax levies (whether by the County or otherwise); the costs of remitting the Special Tax levies to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the District, CFD No. 2019-02, or any designee thereof of complying with arbitrage rebate requirements, or responding to questions from the Securities and Exchange Commission or Internal Revenue Service pertaining to any CFD No. 2019-02 Bonds or any audit of any CFD No. 2019-02 Bonds by the Securities and Exchange Commission or Internal Revenue Service; the costs to the District, CFD No. 2019-02, or any designee thereof of complying with District, CFD No. 2019-02, or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax levy disclosure statements and responding to public inquiries regarding the Special Tax levies; the costs to the District, CFD No. 2019-02, or any designee thereof related to an appeal of the levy or application of the Special Tax;

the costs associated with the release of funds from an escrow account; and District's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the District or CFD No. 2019-02 for any other administrative purposes of CFD No. 2019-02, including, but not limited to, attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Tax levies.

"Assessor's Parcel" or "Parcel" means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.

"Authorized Facilities" means the facilities authorized to be financed by CFD No. 2019-02.

"CFD Administrator" means an official of CFD No. 2019-02, or any designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"CFD No. 2019-02" means North County Fire Protection District Community Facilities District No. 2019-02 (Fire Station Construction and Capital Replacement), County of San Diego, State of California.

"CFD No. 2019-02 Bonds" means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one (1) or more series, authorized by CFD No. 2019-02 under the Act and issued by the District and secured by the Special Taxes.

"County" means the County of San Diego.

"District" means the North County Fire Protection District, County of San Diego, California.

"District Board" means the Board of Directors of the District.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Indenture" means the indenture, fiscal agent agreement, resolution, or other instrument pursuant to which CFD No. 2019-02 Bonds are issued, as modified, amended, and/or supplemented from time to time, and any instrument replacing or supplementing the same.

"Maximum Special Tax" means, for each Fiscal Year, the maximum Special Tax, determined in accordance with Section C, below, that can be levied on any Assessor's Parcel.

"Outstanding Bonds" means all CFD No. 2019-02 Bonds which remain outstanding under the Indenture.

"Proportionately" means that the ratio of the actual annual Special Tax levy to the

Maximum Special Tax is equal for all Assessor's Parcels of Developed Property.

"Public Property" means, for each Fiscal Year, all property within the boundaries of CFD No. 2019-02 that (i) is owned by, irrevocably offered or dedicated to, or leased to, the federal government, the State, the County, the District, or any local government or other public agency, provided that any property leased or with respect to which a possessory interest has been granted to a non-exempt person or entity by any of the foregoing entities, then pursuant to Section 53340.1 of the Act, such leasehold or possessory interest shall be taxed and classified according to its use, or (ii) is encumbered by a public easement making impractical its use for any purpose other than that set forth in the easement.

"Rate and Method of Apportionment" or **"RMA"** means this Rate and Method of Apportionment of Special Tax.

"Resolution of Formation" means the resolution forming CFD No. 2019-02.

"Special Tax" or "Special Taxes" means the special tax or special taxes to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Special Tax Requirement.

"Special Tax Requirement" means that amount required in any Fiscal Year for CFD No. 2019-02 to: (i) pay debt service on all Outstanding Bonds; (ii) pay periodic costs on the CFD No. 2019-02 Bonds, including but not limited to, credit enhancement and rebate payments on the CFD No. 2019-02 Bonds; (iii) pay all or a portion of the Administrative Expenses as determined by the CFD Administrator; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) pay directly for acquisition or construction of CFD No. 2019-02 facilities eligible under the Act; and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less (viii) a credit for funds available to reduce the annual Special Tax levy, as determined by the Administrator pursuant to the Indenture.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 2019-02 which are not exempt from the Special Tax pursuant to law or Section E below.

"Trustee" means the trustee or fiscal agent under the Indenture.

B ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Assessor's Parcels of Taxable Property within CFD No. 2019-02 shall be subject to annual Special Taxes in accordance with the Rate and Method of Apportionment as determined pursuant to Sections C and D below.

C MAXIMUM SPECIAL TAX RATE

The Maximum Special Tax for Developed Property is shown below in Table 1. Under no circumstances shall a Special Tax be levied on additions to existing Dwelling Units.

Table 1: Maximum Special Taxes for Developed Property in CFD No. 2019-02

Land Use Class	Land Use	Maximum Special Tax
1	Taxable Property	\$60 Per Parcel

D METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2020-21 and for each following Fiscal Year, the District Board shall levy the annual Special Tax Proportionately for each Assessor’s Parcel of Taxable Property at up to 100% of the applicable Maximum Special Tax, until the amount of Special Taxes equals the Special Tax Requirement.

E EXEMPTIONS

No Special Tax shall be levied on Public Property in CFD No. 2019-02. However, should an Assessor’s Parcel no longer be classified as Public Property, such Assessor’s Parcel may, upon each reclassification, no longer be exempt from Special Taxes.

F APPEALS AND INTERPRETATIONS

Any landowner or resident may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant’s property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the District Board by filing a written notice of appeal with the clerk of the District, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for the appellant’s disagreement with the CFD Administrator’s determination. The CFD Administrator may charge the appellant a reasonable fee for processing the appeal.

The District may interpret this Rate and Method of Apportionment for purposes of clarifying any ambiguity and make determinations relative to the annual administration of the Special Tax and any landowner or resident appeals. Any decision of the District will be final and binding as to all persons.

G MANNER OF COLLECTION

The annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that the District may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary or otherwise advisable to meet its financial obligations for CFD No. 2019-02, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H PREPAYMENT OF SPECIAL TAX

H.1 Full Prepayment of Special Tax

Under this Rate and Method of Apportionment, an Assessor's Parcel within CFD No. 2019-02 is permitted to prepay the Special Tax. The obligation of the owner of an Assessor's Parcel to pay the Special Tax may be fully or partially prepaid and permanently satisfied as described herein, provided that there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Special Tax obligation shall provide the CFD Administrator with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the CFD Administrator shall notify such owner of the Special Tax Prepayment Amount (defined below) for such Assessor's Parcel. The CFD Administrator may charge such owner a reasonable fee for providing this service. If there are Outstanding Bonds, prepayment must be made not less than thirty (30) days prior to a date that notice of redemption of CFD No. 2019-02 Bonds from the proceeds of such prepayment may be given by the Trustee pursuant to the Indenture.

As of the proposed date of prepayment, the full Prepayment Amount for Taxable Property Special Taxes shall be determined by application of the following steps:

Step 1. Determine the number of future years remaining until the Fiscal Year in which in which the Special Tax terminates pursuant to Section I, not including the current Fiscal Year.

Step 2. Determine the Maximum Special Tax being levied in the current Fiscal Year on the Assessor's Parcel repaying the Special Tax.

Step 3. The Prepayment Amount determined under this Section (a) shall be computed by calculating the sum of the following: (i) the annual revenues from the Taxable Property Special Tax, for the number of years identified in Step 1; and (ii) the unpaid current Fiscal Year's Taxable Property Special Tax as determined under Step 4 (collectively, the "Prepayment Amount").

H.2 Partial Prepayment of Special Tax

The amount of the prepayment shall be calculated as in Section H.1; except that a partial prepayment shall be calculated according to the following formula:

$$PP = (PE - A) \times F + A.$$

These terms have the following meaning:

PP = the partial prepayment

PE = the Special Tax Prepayment Amount calculated according to Section H.1

F = the percentage by which the owner of the Assessor's Parcel(s) is partially prepaying the Special Tax

A = the Administration Fees and Expenses from Section H.1.

The owner of any Assessor's Parcel who desires such prepayment shall notify CFD Administrator of such owner's intent to partially prepay the Special Tax and the percentage by which the Special Tax shall be prepaid.

With respect to any Assessor's Parcel that is partially prepaid, the District shall (i) distribute the funds remitted to it according to Section H.3, and (ii) indicate in the records of CFD No. 2019-02 that there has been a partial prepayment of the Special Tax and that a portion of the Special Tax with respect to such Assessor's Parcel, equal to the outstanding percentage $(1.00 - F)$ of the remaining Maximum Special Tax, shall continue to be levied on such Assessor's Parcel pursuant to Section D.

H.3 General Provisions Applicable to the Prepayment of Special Tax

H.3.a Use of the Special Tax Prepayment Amount

Subsequent to the issuance of the first series of CFD No. 2019-02 Bonds, the Prepayment Amount of the Special Tax shall be applied in the following order of priority: (i) to be deposited into specific funds established under the Indenture, to fully or partially retire as many CFD No. 2019-02 Bonds as possible, and, if amounts are less than \$5,000, to make debt service payments on the CFD No. 2019-02 Bonds, and (ii) be remitted to the District and used for any Authorized Facilities. Prior to the issuance of the first series of CFD No. 2019-02 Bonds, the Prepayment Amount of the Special Tax shall be remitted to the District and used for any Authorized Facilities.

H.3.b Full Prepayment of Special Tax

Upon confirmation of the payment of the current Fiscal Year's entire Special Tax obligation, the CFD Administrator may remove the current Fiscal Year's Special Tax levy for such Assessor's Parcel from the County tax rolls. With respect to any Assessor's Parcel that is prepaid in accordance with Section H.1, the CSCDA Program Manager shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of the Special Tax and the release of the Special Tax lien on such Assessor's Parcel, and the obligation to pay the Special Tax for such Assessor's Parcel shall cease.

H.3.c Partial Prepayment of Special Tax

With respect to any Assessor's Parcel that is partially prepaid, the CFD Administrator shall (i) distribute or cause to be distributed the funds remitted to it according to Section H.2. and

(ii) indicate in the records of CFD No. 2019-02 that there has been a partial prepayment of the Special Tax and that a portion of the Special Tax with respect to such Assessor's parcel, equal to the outstanding percentage (1.00 – F) of the Maximum Special Tax, shall continue to be levied on such Assessor's Parcel pursuant to Section D herein.

H.3.d Debt Service Coverage

Notwithstanding the foregoing, no prepayment of the Special Tax shall be allowed unless the amount of Special Tax that may be levied on Taxable Property within CFD No. 2019-02 in each future Fiscal Year, after the proposed prepayment, is at least equal to the sum of (i) 1.10 times the debt service necessary to support the remaining Outstanding Bonds in each corresponding Fiscal Year, and (ii) the Administrative Expenses as defined in Section A herein. Similarly, no prepayment of the Special Tax shall be allowed if the amount of Special Tax that may be levied on Taxable Property within CFD No. 2019-02 in each future Fiscal Year, after the proposed prepayment, does not at least equal to 1.10 times the debt service on all Outstanding Bonds.

I TERM OF SPECIAL TAX

The Special Tax shall terminate and no longer be levied or collected pursuant to this Rate and Method of Apportionment after Fiscal Year 2040-2041.