

ATTACHMENT D – An ordinance of the Board of Supervisors of the County of San Diego, Levying Special Taxes for the Fiscal Year 2022-2023 and Following Fiscal Years Solely Within and Relating to the County of San Diego Community Facilities District No. 2022-01 (Piper Otay Preserve Maintenance)

ORDINANCE NO. 10785 (N.S.)

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO, LEVYING SPECIAL TAXES FOR THE FISCAL YEAR 2022-2023 AND FOLLOWING FISCAL YEARS SOLELY WITHIN AND RELATING TO THE COUNTY OF SAN DIEGO COMMUNITY FACILITIES DISTRICT NO. 2022-01 (PIPER OTAY PRESERVE MAINTENANCE)

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO:

1. Pursuant to Government Code Sections 53328 and 53340, and in accordance with the Rate and Method of Apportionment of Special Tax as shown in Exhibit B to the Resolution of Formation establishing Community Facilities District No. 2022-01 (Piper Otay Preserve Maintenance) (the "District") adopted by the Board of Supervisors ("Board") of the County of San Diego (the "County") on April 6, 2022 (the "Resolution"), special taxes are hereby levied on all taxable parcels within the District, for all fiscal years, commencing fiscal year 2022-2023, in the amount of the maximum authorized tax; provided, that the amount of special taxes levied in each year may be adjusted annually as provided in Section 3 of this Ordinance, subject to the maximum authorized special taxes limit.
2. The County Administrator of the County is authorized and directed, with the aid of the appropriate officers and agents of the County, to determine each year, without further action of the Board, the Calculation of Special Taxes as provided in Exhibit B of the Resolution, to prepare the annual special tax roll in the amounts specified in said Exhibit B and, without further action of the Board, to provide all necessary and appropriate information to the San Diego County Auditor in proper form, and in proper time, necessary to effect the correct and timely billing and collection of the special taxes on the secured property tax roll of the County; provided, that as provided in the Resolution and Section 53340 of the California Government Code, the Board has reserved the right to utilize any method of collecting the special taxes which it shall, from time to time, determine to be in the best interests of the County, including but not limited to, direct billing by the County to the property owners and supplemental billing.
3. The appropriate officers and agents of the County are authorized to make adjustments to the special tax roll prior to the final posting of the special taxes 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.
4. The County agrees that, in the event the special taxes are collected on the secured tax roll of the County, the County may deduct its reasonable and agreed charges for collecting the special taxes from the amounts collected, prior to remitting the special tax collections to the County.
5. Taxpayers who have requested changes or corrections of the special taxes and who are not satisfied with the decision of the County Administrator (whether the County Administrator simply disagrees with the taxpayer or feels the County Administrator is not authorized to consider the change requested) may appeal to the Board. 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 County Administrator shall schedule the appeal for consideration within a reasonable time at a Board meeting, or meeting of a duly appointed hearing officer of the Board.

6. If for any cause any portion of this ordinance is found to be invalid, or if the special taxes are found inapplicable to any particular parcel by a court of competent jurisdiction, the balance of this ordinance, and the application of the special taxes to the remaining parcels, shall not be affected.
7. This ordinance shall take effect and be in force immediately as a tax measure; and before the expiration of fifteen (15) 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.

APPROVED AS TO LEGAL FORM AND LEGALITY:

Thomas L. Bosworth
Sr. Deputy County Counsel

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of San Diego this 27th day of April 2022.



NATHAN FLETCHER
Chair, Board of Supervisors
County of San Diego, State of California

The above Ordinance was adopted by the following vote:

AYES: Vargas, Anderson, Lawson-Remer, Fletcher, Desmond

ATTEST my hand and the seal of the Board of Supervisors this 27th day of April 2022.

ANDREW POTTER
Clerk of the Board of Supervisors

By 

Nancy Vizcarra, Deputy



Ordinance No.: 10785 (N.S.)
Meeting Date: 04/27/2022 (07)