

Resolution No. _____

**RESOLUTION OF THE VENTURA COUNTY BOARD OF SUPERVISORS ORDERING
LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2023-24 FOR VENTURA COUNTY
COMMUNITY FACILITIES DISTRICT NO. 2015-01
(NYELAND ACRES COMMUNITY CENTER)**

WHEREAS, on October 20, 2015, pursuant to the Mello-Roos Community Facilities Act of 1982, Government Code section 53325.1, the Board of Supervisors adopted Resolution No. 15-111 titled “Resolution of Formation by the Ventura County Board of Supervisors Establishing Ventura County Community Facilities District No. 2015-01 (Nyeland Acres Community Center)” (the “Resolution of Formation”). The Resolution of Formation established Ventura County Community Facilities District No. 2015-01 (Nyeland Acres Community Center) (“CFD”) and authorized the levy of a special tax on taxable property within the CFD to fund ongoing maintenance and utilities of the Nyeland Acres Community Center if approved by the legally required number of votes within the CFD (“Special Tax”); and

WHEREAS, on January 26, 2016, a mail-in ballot election on the Special Tax, which was designated as Measure O by the Ventura County Registrar of Voters, was held within the CFD. On January 29, 2016, the Registrar of Voters certified that Measure O passed by the requisite number of votes, thereby authorizing the imposition of the Special Tax on taxable properties within the CFD; and

WHEREAS, in order to help ensure that the revenues from the Special Tax remain constant with the inflation-adjusted costs to fund ongoing maintenance and utilities of the Nyeland Acres Community Center, administrative expenses and other related costs of the CFD, the voters authorized an annual increase in the maximum tax rate in future years by an annual amount equal to the Los Angeles/Riverside/Orange County consumer price index (“CPI”) not to exceed 3% per year. Any change in the CPI of more than 3% shall be cumulatively reserved as the “Unused CPI” and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied, adjusted annually by the CPI of: 1) 3% or 2) the change in the CPI plus any unused CPI as described above; and

WHEREAS, the Board of Supervisors has determined that the tax rate for fiscal year (FY) 2023-24 shall be increased by 3% to meet the adjusted cost of providing the services and facilities, administrative expenses and other related costs of the CFD. The

percentage increase, which is less than the 4.926% increase in the Los Angeles Area/Riverside/Orange County CPI from December 2021 to December 2022, was authorized by the property owners when they approved the ballot measure in January 2016. The increase cannot exceed 3% per annum; therefore, the authorized maximum annual adjustment for FY 2023-24 is 3%; and

WHEREAS, the authorized 3% annual increase results in the FY 2023-24 annual balance of this resolution and the application of the Special Tax to the remaining rates, as set forth in the following table:

Table 1: Tax Rate by Property Type for FY 2023-24

Land Use Classification	FY 2023-24 Maximum Tax
Single-Family Residential/Condominium	\$119.35 per Residential Unit
Multi-Family Residential 2+ Units	\$73.99 per Residential Unit
Mobile Home Park	\$71.61 per 1/5 Acre
Retail / Commercial/Office/Industrial	\$59.67 per 1/5 Acre
Undeveloped Property	\$39.38 per parcel
Tax-Exempt Property	\$0.00 per parcel

NOW, THEREFORE, BE IT RESOLVED BY THE VENTURA COUNTY BOARD OF SUPERVISORS THAT:

1. The foregoing recitals are true and correct.
2. There is hereby levied upon each taxable parcel of land within the CFD the Special Tax for FY 2023-24 at the tax rates set forth above in Table 1.
3. The County Executive Officer or his designee is authorized and directed, without further action of this Board, to determine and to provide all necessary and appropriate information to the Ventura County Auditor in the form, and within the time necessary to effect the correct and timely billing and collection of the Special Tax on the secured property tax roll of Ventura County. As authorized by state law, and in accordance therewith, the Special Tax shall be levied and collected in the same manner, and shall be subject to the same

penalties and the same lien priority, and the same procedure and sale for delinquency, as for ad valorem taxes.

4. If a court of competent jurisdiction finds any part of this resolution to be invalid or the Special Tax to be inapplicable to or unreasonable for any particular parcel, the parcels shall not be affected and shall remain in full force and effect.

Upon motion of Supervisor _____, seconded by Supervisor _____ and duly carried, the Board hereby adopts the foregoing on June 6, 2023.

Matt LaVere, Chair
Board of Supervisors
County of Ventura

ATTEST: DR. SEVET JOHNSON
Clerk of the Board of Supervisors
County of Ventura, State of California

By: _____
Deputy Clerk of the Board