

RESOLUTION NO. 30:23-24

RESOLUTION OF THE PERRIS UNION HIGH SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 92-1
ESTABLISHING ANNUAL SPECIAL TAX FOR
FISCAL YEAR 2024/2025

WHEREAS, the Board of Trustees of the Perris Union High School District, located in Riverside County, 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 (the "Act"). This Community Facilities District shall hereinafter be referred to as the "District"; and,

WHEREAS, this Legislative Body by Ordinance, 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, IT IS HEREBY RESOLVED AS FOLLOWS:

SECTION 1. That the above recitals are all true and correct.

SECTION 2. That the specific rate and amount of the special tax to be collected to pay for the costs and expenses for the next fiscal year (2024/2025) for the referenced District is hereby determined and established as set forth in the attached, referenced, and incorporated Exhibit "A".

SECTION 3. That the special tax is imposed without regard to property valuation and is levied in compliance with the Act and the Ordinance.

SECTION 4. That the rate as set forth above does not exceed the amount as previously authorized by Ordinance 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 the requirements of Section XIII D of the California State Constitution (Proposition 218).

SECTION 5. That 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 and interest on any outstanding authorized bonded indebtedness; and,
- B. Necessary replenishment of bond reserve funds or other reserve funds; and,
- C. Payment of costs and expenses of authorized public facilities; and,
- D. Repayment of advances and loans, if appropriate; and,
- 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 6. 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 7. All monies above collected shall be paid into the District funds, including any bond fund and reserve fund.

SECTION 8. 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 attached Exhibit "A".

SECTION 9. 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.

ADOPTED, SIGNED AND APPROVED this 12th day of June 2024.

AYES:

NOS:

ABSTAIN:

ABSENT:

Edward Garcia, Jr.	_____
Steve Campos	_____
Anthony T. Stafford, Sr.	_____
David G. Nelissen	_____
Elizabeth Vallejo	_____

Edward Garcia, Jr., President of the Board of Trustees

ATTEST:

Steve Campos, Vice President of the Board of Trustees

I, Steve Campos, Vice President of the Board of Trustees of the Perris Union High School District, hereby certify that this Resolution was duly adopted at a regular meeting of the Board held on June 12th, 2024, and that it remains in full force and effect.

Steve Campos, Vice President of the Board of Trustees

EXHIBIT "A"

PERRIS UNION HIGH SCHOOL DISTRICT
Community Facilities District No. 92-1
Fiscal Year 2024/2025 Annual Special Tax Rates

As specified in the Rate and Method of Apportionment, assessor parcels for which building permits were issued on or before November 17, 1992 are categorized as Existing Homes. The special tax rate for Existing Homes does not escalate. The special tax rates for Developing Property, assessor parcels not categorized as Existing Homes for which a building permit has been issued by March 1 of the preceding fiscal year, have been escalated by two percent (2%) over the previous Fiscal Year as provided in the Rate and Method of Apportionment. For Fiscal Year 2024/2025, the effective tax rates for each of the taxing categories are as follows:

ANNUAL SPECIAL TAX CLASS	MAXIMUM ANNUAL TAX RATE (\$)	APPLIED ANNUAL TAX RATE (\$)
<u>Existing Homes</u>		
A. Single Family Detached	24.00	24.00
B. Single Family Attached and Mobile Home	13.00	13.00
C. Multifamily per unit	12.00	12.00
<u>Developing Property</u>		
D. Single Family Detached	336.26	336.26
E. Single Family Attached and Mobile Home	182.91	182.90
F. Multifamily per unit	168.13	168.13