

RESOLUTION NO. 2017- 03

A RESOLUTION OF THE BOARD OF DIRECTORS OF
ROOT CREEK WATER DISTRICT
ACTING AS THE LEGISLATIVE BODY OF THE
COMMUNITY FACILITIES DISTRICT NO. 2016-1,
AUTHORIZING THE ANNUAL LEVY OF SPECIAL TAXES
FOR FISCAL YEAR 2017/2018

WHEREAS, the Board of Directors (the "Board") of the Root Creek Water District (the "District") previously undertook proceedings under and pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), to form the Root Creek Water District Community Facilities District No. 2016-1 (the "CFD") and designate improvement areas within the CFD, to authorize the levy of special taxes upon the land within the CFD, to finance certain facilities; and

WHEREAS, the Board has, pursuant to the resolution of formation adopted on September 14, 2016 (the "Resolution") and related ordinance (the "Ordinance"), as authorized by Section 53340 of the California Government Code, authorized the levy of a Special Tax to pay for costs and expenses related to the construction and acquisition of certain facilities and the Board desires to establish specific rates of the special tax to be collected for the next fiscal year.

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of Root Creek Water District:

1. The above recitals are all true and correct.
2. That the Board does, by the passage of this resolution authorize the levy of the Special Tax at the rates set forth in Exhibit "A" attached hereto, referenced and so incorporated.
3. The rate determined and as set forth in Exhibit A does not exceed the amount as authorized by the Ordinance and is not in excess of that amount previously approved by the qualified electors of the CFD, and is exempt from Proposition 218, Section XIID of the California State Constitution. After adoption of this Resolution, the District Manager or his/her designee, may make any necessary modification to these special taxes to correct errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modification shall not result in an increase in the tax applicable to any category of parcels.
4. That the proceeds of the Special Tax shall be used for the authorized purposes pursuant to the formation proceedings, including but not limited to the following:

- (a) Payment of CFD administrative costs;
- (b) Payment of acquisition or construction of authorized facilities;
- (c) Payment of principal of and interest on any outstanding authorized bonded indebtedness;
- (d) Necessary replenishment or expenditure of bond reserve funds, other reserve funds or accumulation of funds for future payments including any amount required by Federal law to be rebated to the United States on the same debt; and

5. The above authorized Special Tax shall be collected in the same manner as ordinary *ad valorem* property taxes, and shall be subject to the same penalties and same procedures, sale and lien priority in cases of any delinquency as is provided for *ad valorem* taxes, and the Madera County Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting any said special tax.

6. All monies collected shall be paid into the CFD funds, including any bond fund and reserve fund.

7. This Resolution relating to the levy of the Special Taxes shall take effect immediately upon its adoption in accordance with the provisions of Section 53340 of the California Government Code, as amended.

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 affected, the installment of the special tax. Reference is made to attached Exhibit "A" for the exact rates of the Special Taxes.

9. The County Auditor shall then, at the close of the tax collection period, promptly render to this District 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 AND SIGNED this 14th day of June, 2017.



Nick Bruno, President
Root Creek Water District

ATTEST:



Jeff Coulthard, Vice President
Root Creek Water District

Record of voting:

Director	Aye	Nay	Abstain
Bruno	✓		
Coulthard	✓		
D. Hoffman	✓		
L. Hoffman	2 nd		
Partridge	1 st		
Scarborough	Absent		
<Vacant>			

CERTIFICATE OF SECRETARY

I hereby certify that I am the Vice President of Root Creek Water District and that the foregoing Resolution was duly adopted by the Board of Directors of said District at the Regular Board Meeting duly held in Fresno, California on Wednesday, June 14, 2017 at which meeting a quorum of said Board of Directors was at all times present and acting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of said District this ____ day of _____, 2017.



Jeff Coulthard, Vice President
Root Creek Water District