RESOLUTION NO. 2022-10

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HESPERIA, STATE OF CALIFORNIA, ESTABLISHING THE FORMATION OF A COMMUNITY FACILITIES DISTRICT AND FUTURE ANNEXATION AREA

CITY OF HESPERIA
COMMUNITY FACILITIES DISTRICT NO. 2021-1
(RESIDENTIAL MAINTENANCE AND SERVICES)

WHEREAS, on December 21, 2021, this City Council (the "City Council") of the City of Hesperia (the "City") adopted Resolution No. 2021-61 entitled "A Resolution of the City Council of the City of Hesperia, State of California, Declaring its Intention to Establish a Community Facilities District and Future Annexation Area, and to Authorize the Levy of Special Taxes" (the "Resolution of Intention"), stating its intention to form the "City of Hesperia, Community Facilities District No. 2021-1 (Residential Maintenance and Services)" (the "District") and "City of Hesperia Community Facilities District No. 2021-1 (Residential Maintenance and Services) (Future Annexation Area)" (the "Future Annexation Area"), of the City pursuant to the Mello-Roos Community Facilities Act of 1982 (Sections 53311 and following, California Government Code; hereafter referred to as the "Act"); and

WHEREAS, the Resolution of Intention, incorporating a map of the proposed boundaries of the District and Future Annexation Area and stating the services to be provided, the estimated cost of providing such services, and the rate and method of apportionment of the special tax to be levied within the District to pay for the services, is on file with the City Clerk and the provisions thereof are incorporated herein by this reference as if fully set forth herein; and

WHEREAS, under the Resolution of Intention, the Director of Public Works was directed to make, or cause to be made, and file with the City Clerk a report (the "Report") in writing, presenting the services to be provided and an estimate of the reasonable cost of providing the services. The Report was prepared and submitted to the City Clerk prior to the public hearing described below; and

WHEREAS, the Resolution of Intention called for a public hearing pertaining to the formation of the District and Future Annexation Area and the levy of said special tax to be held on February 1, 2022; and

WHEREAS, on February 1, 2022, the Council opened and continued the public hearing to February 15, 2022, at 6:30 p.m., or as soon thereafter as the matter may be heard, at the meeting place of the City Council; and

WHEREAS, appropriate notices were mailed, published and/or posted as required by law; and

WHEREAS, under the Resolution of Intention, the City Clerk was directed to cause notice of said public hearing to be given by publication one time in a newspaper published in the area of the District and Future Annexation Area, and the City Clerk caused the publication of such notice at least seven (7) days before the date set for said public hearing; and

WHEREAS, on February 15, 2021, this City Council held a noticed public hearing as required by the Act and the Resolution of Intention relative to the proposed formation of the District and Future Annexation Area; and

WHEREAS, at the public hearing all interested persons desiring to be heard on all matters pertaining to the formation of the District and Future Annexation Area, the services to be provided therein and the levy of such special tax were heard and a full and fair public hearing was held; and

WHEREAS, written protests with respect to the formation of the District and Future Annexation Area, the furnishing of specified types of services and the rate and method of apportionment of the special taxes have not been filed with the City Clerk by fifty percent (50%) or more of the registered voters residing within the territory of the District and Future Annexation Area or property owners of one-half (1/2) or more of the area of land within the District and Future Annexation Area and not exempt from the proposed special taxes; and

WHEREAS, the special tax proposed to be levied in the District to pay for the proposed services has not been eliminated by protest by fifty percent (50%) or more of the registered voters residing within the territory of the District and Future Annexation Area or the owners of one-half (1/2) or more of the area of land within the District and Future Annexation Area and not exempt from the special taxes.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF HESPERIA CITY COUNCIL AS FOLLOWS:

Section 1. The foregoing recitals are true and correct.

Section 2. The proposed special tax to be levied within the District has not been precluded by majority protest pursuant to Section 53324, 53339.6 and/or other applicable provisions of the Act.

Section 3. All prior proceedings taken by the City Council in connection with the establishment of the District and Future Annexation Area and the levy of the special tax have been duly considered and are hereby found and determined to be valid and in conformity with the requirements of the Act. The City Council has heretofore adopted Local Goals and Policies for Community Facilities Districts, and the City Council hereby finds and determines that the District and Future Annexation Area are in conformity with said goals and policies.

Section 4. Thecommunity facilities district designated as the "City of Hesperia, Community Facilities District No. 2021-1 (Residential Maintenance and Services)" and the future annexation area designated as "City of Hesperia Community Facilities District No. 2021-1 (Residential Maintenance and Services) (Future Annexation Area)" of the City is hereby established pursuant to the Act.

Section 5. The District Report is hereby approved.

Section 6. The boundaries of the District and Future Annexation Area, as set forth in the map entitled "Proposed Boundaries of City of Hesperia, Community Facilities District No. 2021-1 (Residential Maintenance and Services) and Future Annexation Area, City of Hesperia, County of San Bernardino County, State of California" heretofore recorded in the San Bernardino County Recorder's Office on January 4, 2022, in Book 90 at Page 2 as Document 2022-0004210 of Maps of Assessment and Community Facilities Districts, are hereby approved, are incorporated herein by reference, and shall be the boundaries of the District.

Parcels within the Future Annexation Area shall be annexed to the District only with the unanimous approval (each, a "Unanimous Approval") of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed, without any requirement for further public hearings or additional proceedings.

Section 7. The type of public services proposed to be funded by the District and Future Annexation Area and pursuant to the Act shall consist of those items shown in Exhibit A hereto and by this reference incorporated herein (the "Services"). It is hereby found and determined that the Services are necessary to meet the increased demands as the result of development occurring in the District and Future Annexation Area.

Section 8. Except to the extent that funds are otherwise available to the District to pay for the Services, a special tax sufficient to pay the costs thereof, secured by the recordation of a continuing lien against all non-exempt real property in the District, will be levied annually within the District pursuant to the Rate and Method of Apportionment, and collected in the same manner as ordinary ad valorem property taxes or in such other manner as the City Council or its designee shall determine, including direct billing of the affected landowners.

Section 9. The Rate and Method of Apportionment of the special tax among the parcels of real property within the District, in sufficient detail to allow each landowner within the District to estimate the maximum amount such owner will have to pay, is shown in Exhibit B attached hereto and hereby incorporated herein.

Section 10. Territory in the Future Annexation Area will be annexed into the District and a special tax will be levied on such territory only with the Unanimous Approval of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed into the District. Except to the extent that funds are otherwise available to the District to pay for the Services, a special tax sufficient to pay the costs thereof, secured by the recordation of a continuing lien against all non-exempt real property in the Future Annexation Area, is intended to be levied annually within the Future Annexation Area, and collected in the same manner as ordinary ad valorem property taxes or in such other manner as may be prescribed by this City Council. The City Council hereby determines that the special tax proposed to pay for Services to be supplied within the Future Annexation Area shall be equal to any special tax levied to pay for the same Services in the District, except that a higher or lower tax may be levied within the Future Annexation Area to the extent that the actual cost of providing the Services in the Future Annexation Area is higher or lower than the cost of providing those Services in the District. In so finding, the City Council does not intend to limit its ability to levy a special tax within the Future Annexation Area to provide new or additional services beyond those supplied within the District. The Special Taxes in the original CFD shall be designated as Tax Zone 1. Subsequent annexations may provide for different Zones or the same Zone as provided herein and therein.

Section 11. The Director of Administrative Services for the City, 9700 Seventh Avenue, City of Hesperia, California, 92345, telephone number (760) 947-1876, is the officer of the City who will be responsible for preparing annually a current roll of the levy of the special tax obligations by assessor's parcel number and who will be responsible for estimating future levies of the special tax.

Section 12. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the District and this lien shall continue in force and effect until the collection of the special tax by the City ceases.

Section 13. In accordance with the Act, the annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the District is hereby preliminarily established at an amount equal to the $100,000 annually, as adjusted by law, commencing Fiscal Year 2022-23, and such appropriations limit shall be submitted to the voters of the District as hereafter provided. Future Annexations to the District will each approve annual appropriations limit increases applicable to such Annexation that will be added to the appropriations limit established at formation and all previously approved annexations to sum to the total appropriations limit for the CFD. The proposition establishing such annual appropriations limit shall become effective if approved by the qualified electors voting thereon and shall be adjusted in accordance with the applicable provisions of the Act and the California Constitution.

Section 14. Pursuant to the provisions of the Act, the proposition of the levy of the special tax and the proposition of the establishment of the appropriations limit specified above shall be submitted to the qualified electors of the District at an election, the time, place and conditions of which election shall be as specified by a separate resolution of this City Council.

Section 15. That City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

ADOPTED AND APPROVED this 15th day of February, 2022.

Brigit Bennington

Brigit Bennington, Mayor

Attest:

Erin Baum, Assistant City Clerk

EXHIBIT A

CITY OF HESPERIA
COMMUNITY FACILITIES DISTRICT NO. 2021-1
(RESIDENTIAL MAINTENANCE AND SERVICES)
DESCRIPTION OF SERVICES TO BE FINANCED BY THE DISTRICT

Services:

The services to be funded, in whole or in part, by the community facilities district (the "District") consist of all services authorized under Section 53313 of the Government Code, including, but not be limited to, police protection services, maintenance and lighting of parks, parkways, streets, roads, storm drains, and open space. (the "Services"). The Services include all direct and incidental costs related to providing for the maintenance of public infrastructure within the area of the District and areas adjacent to or in the vicinity of such areas. The District may fund any of the following related to the Services: furnishing, operating and maintaining equipment, apparatus or facilities related to providing the services and/ or equipment, apparatus, facilities or fixtures in areas to be maintained, paying the salaries and benefits of personnel necessary or convenient to provide the Services, payment of insurance costs and other related expenses and the provision of reserves for repairs and replacements and for the future provision of Services. It is expected that the Services will be provided by the City of Hesperia (the "City"), either with its own employees or by contract with third parties, or any combination thereof.

Administrative Expenses:

The administrative expenses to be funded by the District include the direct and indirect expenses incurred by the City in carrying out its duties with respect to the District (including, but not limited to, the levy and collection of the special taxes) including the fees and expenses of attorneys, any fees of the County of San Bernardino related to the District or the collection of special taxes, an allocable share of the salaries of the City staff directly related thereto and a proportionate amount of the City's general administrative overhead related thereto, any amounts paid by the City from its general fund with respect to the District or the services authorized to be funded by the District, and expenses incurred by the City in undertaking action related to properties for which the payment of special taxes is delinquent, and all other costs and expenses of the City in any way related to the District.

Other:

The incidental expenses that may be funded by the District include, in addition to the administrative expenses identified above, the payment or reimbursement to the City of all costs associated with the establishment and administration of the District.

EXHIBIT B

CITY OF HESPERIA
COMMUNITY FACILITIES DISTRICT NO. CFD 2021-1
(RESIDENTIAL MAINTENANCE AND SERVICES)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

The following pages contain the Rate and Method of Apportionment of Special Tax.

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX
CITY OF HESPERIA
COMMUNITY FACILITIES DISTRICT NO. 2021-1
(RESIDENTIAL MAINTENANCE AND SERVICES)

A Special Tax shall be levied and collected in City of Hesperia Community Facilities District No. 2021-1 (Residential Maintenance and Services) ("CFD 2021-1") each Fiscal Year, in an amount determined by the application of the procedures below. All of the Taxable Property (as defined below) in CFD 2021-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

I. DEFINITIONS

The terms hereinafter set forth have the following meaning:

"Accessory Dwelling Unit" or "ADU" means a secondary residential unit of limited size, as defined in California Government Code Section 65852.2 as that may be amended from time to time, that is accessory to a single-unit dwelling. The ADU may be on the same Assessor's Parcel as the single-unit dwelling or on a separate Assessor's Parcel.

"Acre" or **"Acreage"** means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map or in the Assessor's Data for each Assessor's Parcel. In the event that the Assessor's Parcel Map or Assessor's Data shows no Acreage, the Acreage for any Assessor's Parcel may be determined by the CFD Administrator based upon the applicable condominium plan, final map, parcel map, or calculated using available spatial data and GIS.

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

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD 2021-1 including, but not limited to, the following: the costs of computing the Annual Special Tax Requirement and the annual Special Tax and of preparing the annual Special Tax collection schedules; the costs of collecting the Special Tax, including any charges levied by the County Auditor's Office, Tax Collector's Office or Treasurer's Office; the costs of the City or designee in complying with the disclosure requirements of the California Government Code (including the Act), including public inquiries regarding the Special Tax; the costs of the City or designee related to levying or an appeal of the Special Tax; and the costs of commencing and pursuing to completion action arising from any delinquent Special Tax in CFD 2021-1 or costs of the County tax sale process. Administrative Expenses shall include amounts estimated or advanced by the City or CFD 2021-1 for any other administrative purposes, including, but not limited to, attorney's fees.

"Annual Services Costs" means the amounts required to fund services authorized to be funded by CFD 2021-1.

"Annual Special Tax Requirement" means that amount with respect to CFD 2021-1 determined by the City Council or designee as required in any Fiscal Year to pay: (1) the Administrative Expenses, (2) the

Annual Services Costs, (3) any amount required to establish or replenish any reserve or replacement fund established in connection with CFD 2021-1, and (4) any reasonably anticipated delinquent Special Tax based on the delinquency rate for any Special Tax levied in the previous Fiscal Year.

"Assessor's Data" means Units, Acreage, or other information contained in the records of the County Assessor for each Assessor's Parcel.

"Assessor's Parcel" or **"Parcel"** means a lot or parcel shown in 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.

"Assessor's Parcel Number" means, with respect to an Assessor's Parcel, that number assigned to such Assessment's Parcel by the County Assessor for purposes of identification.

"Boundary Map" means that map recorded with the County Recorder's office on January 4, 2022, in Book 90 at Page 2 as Document 2022-0004210 of Maps of Assessment and Community Facilities Districts

"**CFD 2021-1**" means the City of Hesperia Community Facilities District No. 2021-1 (Residential Maintenance and Services), County of San Bernardino, State of California.

"CFD Administrator" means an official of the City, or designee thereof, responsible for determining the Annual Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"City" means the City of Hesperia, California.

"City Council" means the City Council of the City, acting as the legislative body of CFD 2021-1.

"County" means the County of San Bernardino, California.

"Developed Property" means, in any Fiscal Year, all Taxable Property in CFD 2021-1 for which a building permit for new construction was issued by the City prior to June 30 of the preceding Fiscal Year.

"Exempt Property" means all Assessor's Parcels located within the boundary of CFD 2021-1 which are exempt from the Special Tax pursuant to Section E.

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

"GIS" means a geographic information system.

"Maximum Special Tax" means the maximum Special Tax authorized for levy in any Fiscal Year that may apply to Taxable Property as described in Section C.

"Multi-Family Residential Property" means, in any Fiscal Year, all Assessor's Parcels of Developed Property with two or more Units that share a single Assessor's Parcel Number, are offered for rent to the general public, and cannot be purchased by individual homebuyers, according to Assessor's Data or as otherwise known by the CFD Administrator. Multi-Family Property also means, in any Fiscal Year, all Assessor's Parcels of Developed Property with one Unit with a single Assessor's Parcel Number that is a condominium pursuant the definition in Civil Code Section 4125 or a townhome.

"Property Owner's Association" means any property owner's association. As used in this definition, a

Property Owner's Association includes any home-owner's association, condominium owner's association, master or sub-association.

"Property Owner's Association Property" means any property within the boundaries of CFD 2021-1 which is (a) owned by a Property Owner's Association or (b) designated with specific boundaries and acreage on a final subdivision map as property owner association property.

"Proportionately" means, in any Fiscal Year, that the ratio of the Special Tax to the Maximum Special Tax is equal for all Assessors' Parcels Authorized to be levied in that Fiscal Year within each respective Tax Zone.

"Public Property" means any property within the boundaries of CFD 2021-1 which (i) is owned by a public agency, (ii) has been irrevocably offered for dedication to a public agency, or (iii) is designated with specific boundaries and Acreage on a final subdivision map as property which will be owned by a public agency. For purposes of this definition, a public agency includes the federal government, the State, the County, school districts, or any other public agency.

"Rate and Method of Apportionment" means this Rate and Method of Apportionment of Special Tax for CFD 2021-1.

"Single Family Residential Property" means, all Assessor's Parcels of Developed Property with a residential structure intended for a single primary Unit.

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

"State" means the State of California.

"Tax Escalation Factor" means change in the April to April Riverside-San Bernardino-Ontario CPI-U Index (or a similar successor index) up to a maximum factor of 5% that will be applied annually after Fiscal Year 2022/23 to increase the Maximum Special Tax shown in Section III. Should the specified index cease to be reported, the CFD Administrator will determine a comparable index to use.

"Tax Zone" means a mutually exclusive geographic area within which the Special Tax may be levied pursuant to this Rate and Method of Apportionment. All the Taxable Property within CFD 2021-1 at the time of its formation is within Tax Zone No. 1. Additional Tax Zones may be created when property is annexed to CFD 2021-1, and a separate Maximum Special Tax shall be identified for property within each new Tax Zone at the time of such annexation. The Assessor's Parcels included within a new Tax Zone when such Parcels are annexed to CFD 2021-1 shall be identified by Assessor's Parcel number in the annexation documents at the time of annexation.

"Taxable Property" means all the Assessor's Parcels within the boundaries of CFD 2021-1 that are not exempt from the Special Tax pursuant to law or Section E below.

"Undeveloped Property" means all Assessor's Parcels of Taxable Property within the boundaries of CFD 2021-1 that are not Developed Property.

"Unit" means an individual residential living space. The number of Units assigned to each Assessor's Parcel may be determined by (i) referencing Assessor's Data, (ii) site surveys and physical unit counts, and/or (iii) other research by the CFD Administrator. Accessory Dwelling Units are considered Units for purposes of the Special Tax.

"Vacant Property" means all Taxable Property that is Undeveloped Property and is not Public Property, Property Owner's Association Property.

"Welfare Exempt Property" means all Parcels within the boundaries of CFD 2021-1 that have been granted a welfare exemption pursuant to Section 53340 (c) of the Act under subdivision (g) of Section 214 of the Revenue and Taxation Code.

B. DETERMINATION OF TAXABLE PARCELS

On, or about, July 1 of each Fiscal Year, the CFD Administrator shall determine the valid Assessor's Parcel Numbers for all Taxable Property within CFD 2021-1. If any Assessor's Parcel Numbers are no longer valid, the CFD Administrator shall determine the new Assessor's Parcel Number or Numbers in effect for the then-current Fiscal Year. To the extent a Parcel or Parcels of Taxable Property are subdivided, consolidated, or otherwise reconfigured, the Maximum Special Tax shall be assigned to the new Assessor's Parcels Numbers pursuant to Section C. The CFD Administrator shall also determine: (i) the Tax Zone within which each Parcel is located; (ii) which Parcels are Developed Property and Undeveloped Property; (iii) the number of Units or Acreage each Parcel contains; (iv) the property type, i.e., Single Family Residential Property, etc.; and (v) the Annual Special Tax Requirement for the Fiscal Year.

C. MAXIMUM ANNUAL SPECIAL TAX RATE

The Maximum Special Tax for each Assessor's Parcel of Taxable Property shall be assigned according to the table below:

TABLE 1
MAXIMUM SPECIAL TAX RATES – TAX ZONE NO. 1
FISCAL YEAR 2022/23*

Property Type	Maximum Special Tax Rate	Per
Single Family Residential Property	$840.35	Unit
Multi-Family Residential Property	536.20	Unit
Accessory Dwelling Unit	30% of the applicable Maximum Special Tax Rate for the property type of the primary Unit	Unit

**On each July 1, commencing on July 1, 2023, the Maximum Special Tax Rate shall be increased by the Tax Escalation Factor.*

In some instances, an Assessor's Parcel of Developed Property may contain more than one property type. The Maximum Special Tax levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax for all Units of each property type on that Assessor's Parcel, i.e. more than one Single Family or more than one Multi-Family Unit.

For purposes of clarification, where an Accessory Dwelling Unit and primary Unit are on the same Assessor's Parcel, the primary Unit and Accessory Dwelling Unit located on such Assessor's Parcel are both levied a Special Tax.

Should an Assessor's Parcel contain only an Accessory Dwelling Unit, such Assessor's Parcel will be levied a Special Tax.

All of the Taxable Property within CFD 2021-1 at the time of its formation is within Tax Zone No. 1. Additional Tax Zones may be created when property is annexed to CFD 2021-1, and a separate Maximum Special Tax shall be identified for property within the new Tax Zone at the time of such annexation. The Assessor's Parcels included within a new Tax Zone when such Parcels are annexed to CFD 2021-1 shall be identified by Assessor's Parcel number in the annexation documents at the time of annexation. A different Maximum Special Tax rate may be identified in Tax Zones added to CFD 2021-1 as a result of future annexations.

D. METHOD IF APPORTIONMENT OF THE SPECIAL TAX

All Taxable Property shall be subject to a Special Tax defined as follows.

The Special Tax shall be levied each Fiscal Year by the CFD Administrator. The Annual Special Tax Requirement shall be apportioned to each Parcel within CFD 2021-1 by the method shown below.

First. Determine the Annual Special Tax Requirement.

Second. Levy the Special Tax on each Parcel of Developed Property, Proportionately, up to the Maximum Special Tax described in the table below to satisfy the Annual Special Tax Requirement.

Under no circumstances will the Special Tax on any Assessor's Parcel of Developed Property be increased by more than 10% as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 2021-1.

E. EXEMPTIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on Property Owner's Association Property, or Public Property, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act.

Welfare Exempt Property shall thereafter be exempt from the Special Tax for as long as the property qualifies as Welfare Exempt Property.

F. APPEAL OF SPECIAL TAX LEVY

Any property owner may file a written appeal of the Special Tax with the CFD Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Tax that is disputed, and the appellant must be current in all payments of the Special Tax. In addition, during the term of the appeal process, all Special Tax 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 property owner disagrees with the CFD Administrator's decision relative to the appeal, the owner may then file a written appeal with the City Council whose subsequent decision shall be final and binding on all interested parties. If the decision of the CFD Administrator or subsequent decision by the City Council requires the Special Tax to be modified or changed in favor of the property owner, the CFD Administrator shall determine if sufficient Special Tax revenue is available to make a cash refund. If a cash refund cannot be made, then an adjustment shall be made to credit future Special Taxes.

This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

G. INTERPRETATION OF RATE AND METHOD OF APPORTIONMENT

The City Council may, by resolution or ordinance, interpret, clarify and/or revise this Rate and Method of Apportionment to correct any inconsistency, vagueness, or ambiguity as it relates to the Special Taxes, method of apportionment, classification of Assessor's Parcels, or any definition used herein, as long as such correction does not materially affect the levy and collection of Special Taxes. In addition, the interpretation and application of any section of this document shall be at the City's discretion.

H. MANNER AND DURATION OF SPECIAL TAX

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided that the City may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if needed to meet the financial obligations of CFD 2021-1, and may collect delinquent Special Taxes through available methods.

A Special Tax shall be levied commencing in Fiscal Year 2022/23 to the extent necessary to satisfy the Annual Special Tax Requirement and shall be levied perpetually or for as long as required to satisfy the Annual Special Tax Requirement, as determined by the CFD Administrator.

I. PREPAYMENT OF SPECIAL TAX

The Special Tax may not be prepaid.

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)
CITY OF HESPERIA)

I, Erin Baum, Assistant City Clerk of the City of Hesperia, California, do hereby certify that Resolution No. 2022-10 was duly adopted by the City Council of the City of Hesperia, California at a Regular Meeting thereof held on the 15th day of February, 2022 by the following vote to wit:

AYES: Bird, Bennington, Gregg, Holland, Swanson

NOES: None

ABSTAIN: None

ABSENT: None

____
Erin Baum, Assistant City Clerk

Seal

I, ______________________________, Assistant City Clerk of the City of Hesperia, California, do hereby certify that the foregoing Resolution No. 2022-10 is a full, true and correct copy of that now in file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of Hesperia, California, this ______ day of __________________, 20____.

____
Erin Baum, Assistant City Clerk

Seal