



**RESOLUTION No.** 2019-17

OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

**ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2007-1 (CEMENT HILL) AUTHORIZING THE LEVY OF SPECIAL TAXES WITHIN COMMUNITY FACILITIES DISTRICT NO. 2007-1 (CEMENT HILL) FOR FISCAL YEAR 2019-2020**

**WHEREAS**, the Board of Directors of the Nevada Irrigation District (the "District") previously established Community Facilities District No. 2007-1 (Cement Hill) ("CFD No. 2007-1") pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Government Code Section 53311 (the "Act"); and

**WHEREAS**, the Board of the Directors of the District, acting as the legislative body of CFD No. 2007-1 is authorized pursuant to the Resolution Establishing the Formation of Community Facilities District No. 2007-1 (Cement Hill) (the "Resolution of Formation") adopted by the Board of Directors of the District on September 12, 2007 and Ordinance No. 2007-02 (Levying a Special Tax for the Fiscal Year 2008-2009 and Following Fiscal Years Solely within and Relating to Community Facilities District No. 2007-1, (Cement Hill)) (the "Ordinance") adopted by the Board of Directors of the District on January 9, 2008, to levy a special tax sufficient to pay for authorized public facilities (as defined in the Resolution of Formation); and

**WHEREAS**, it is now necessary and appropriate that this Board of Directors levy and collect the special taxes for Fiscal Year 2019-2020 for the purpose specified in the Resolution of Formation and the Ordinance, by the adoption of a resolution; and

**WHEREAS**, the District has entered into a Standard Form Tax Collection Services contract with the County of Nevada, dated June 11th, 1997; and

**WHEREAS**, the special taxes on each parcel shall be billed on the secured tax roll bills for Fiscal Year 2019-2020; and

**WHEREAS**, the County of Nevada shall be entitled to deduct the reasonable costs of collection and administration of CFD No. 2007-1 before remitting the tax revenues collected to the District.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Nevada Irrigation District as follows:

1. In accordance with the Act and the Ordinance, an annual special tax is hereby levied upon the parcels within CFD No. 2007-1 for Fiscal Year 2019-2020 at the special tax rates set forth on Exhibit A attached to this Resolution; which do not exceed the maximum special tax rates set forth in the Ordinance. After adoption of this Resolution, the Finance Manager of the District, or designee, may make any necessary modifications to these special taxes to correct any 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 modifications shall not result in an increase in the special tax applicable to any category of parcels and is made prior to the submission to the Nevada County Auditor.

2. Certain parcels within CFD No. 2007-1 are no longer subject to the special tax requirement or are exempt from the special tax pursuant to the rate and method of apportionment for CFD No. 2007-1. Those parcels are set forth on Exhibit B attached to this Resolution.

3. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes except as such procedure may be modified by law and by this Board of Directors.

4. The Finance Manager is hereby authorized and directed to transmit a certified copy of this Resolution to the Nevada County Auditor, together with other supporting documentation as may be required to place said special taxes on the secured property tax roll for Fiscal Year 2019-2020, and to perform all other acts which are required by the Act, the Ordinance, or by law in order to accomplish the purpose of this resolution.

Resolution No. 2019-17

Authorizing the Levy of Special Taxes within Community Facilities District No. 2007-1  
(Cement Hill) for fiscal year 2019-2020

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**PASSED AND ADOPTED** by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 26<sup>th</sup> day of June, 2019, by the following vote:

**AYES:** Directors: Bierwaten, Peters, Wilcox, Heck, Miller

**NOES:** Directors: None

**ABSENT:** Directors: None

**ABSTAINS:** Directors: None



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President of the Board of Directors

**Attest:**



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Secretary to the Board of Directors