IN THE CITY COUNCIL OF THE CITY OF SAN LEANDRO

ORDINANCE NO. 2022-

ORDINANCE OF THE CITY OF SAN LEANDRO CITY COUNCIL LEVYING A SPECIAL TAX FOR FISCAL YEAR 2023-2024 AND FOLLOWING FISCAL YEARS SOLELY WITHIN AND RELATING TO THE CITY OF SAN LEANDRO COMMUNITY FACILITIES DISTRICT NO. 2022-1 (MONARCH BAY SHORELINE FACILITIES & SERVICES)

The City Council of the City of San Leandro hereby ORDAINS as follows:

SECTION 2. In accordance with sections 53328, 53340 and 53340.1 of the Government Code (the "Code"), the Resolution of Formation, the Rate and Method of Apportionment of Special Tax attached as Exhibit D to the Resolution of Formation, as may be amended in the future in accordance with the Act (the "RMA"), a special tax (the "Special Tax") is hereby levied on all real property subject to the Special Tax within the CFD for Fiscal Year 2023-2024 and for all subsequent fiscal years at the rate and in accordance with the formula described in the RMA, in each case, until collection of the applicable special tax by the City Council ceases and a notice of cessation of special tax is recorded in accordance with section 53330.5 of the Code. The amount of the Special Tax may be adjusted annually, subject to the maximum authorized amounts set forth in the Resolution of Formation and the RMA, as may be amended.

SECTION 3. The Finance Director or designee (the "Finance Director"), with the aid of the appropriate officers and agents of the City and without further action by the City Council, is authorized and directed to (a) calculate the appropriate amount of the Special Tax each year; (b) prepare the annual special-tax roll in accordance with the Resolution of Formation and RMA, as may be amended; and (c) provide to the Alameda County Auditor-Controller/Clerk-Recorder all information in proper form, and in proper time, to effect the correct and timely billing and collection of the Special Taxes that may be collected on the secured property-tax roll of Alameda County (the "County") on said roll and, to the extent the Special Tax may not be collected on the secured property-tax roll, to levy the Special Taxes by any other lawful method. As provided in section 53340 of the Act, the Resolution of Formation, and the RMA, the Special Tax shall be collected in the same manner and at the same time and be subject to the same enforcement mechanism, and the same penalties and interest for late payment, as regular *ad valorem* property taxes; provided, that the City Council has reserved the right to utilize any other lawful means of billing, collecting, and enforcing the Special Tax, including direct billing, supplemental billing,

and, when lawfully available, judicial foreclosure of the Special-Tax lien, including accelerated foreclosure remedies set forth in the Act.

SECTION 4. The appropriate officers and agents of the City are authorized to make adjustments to the special-tax roll before the final posting of the Special Tax to the County tax roll each year, to achieve a correct match of the Special Tax levy with the assessor's parcel numbers used by the County in sending out property-tax bills, as applicable. The County may deduct its reasonable and agreed charges for collecting the Special Tax from the amounts collected, before remitting the Special Tax collections to the City.

SECTION 5. Except as set forth in the RMA, properties or entities of the State, federal or local governments shall be exempt from any levy of the Special Tax. In no event shall the Special Tax be levied on any real property subject to the Special Tax within the CFD in excess of the maximum tax specified in the Resolution of Formation or applicable Unanimous Approval.

SECTION 6. Any taxpayer may appeal the levy of the Special Tax by filing a written notice of appeal in accordance with the RMA. The filing of an appeal under this section will not relieve the taxpayer of the obligation to pay the Special Tax when due.

SECTION 7. If for any reason a court with jurisdiction finds any portion of this ordinance to be invalid or finds the Special Tax to be inapplicable to any particular real property subject to the Special Tax within the CFD, then the balance of this ordinance and the application of the Special Tax to the remaining real property subject to the Special Tax within the CFD will not be affected.

SECTION 8. In accordance with Article 3 of the City of San Leandro Municipal Code, the title of this ordinance shall be published once and the City Clerk shall post a complete copy thereof on the City Council Chamber bulletin board for 5 days prior to adoption.

SECTION 9. This ordinance shall take effect 30 days after its adoption.

Introduced by Councilmember	and passed to print on the 6th day of
September 2022 by the following called vote:	
Members of the Council:	
AYES:	0
NOES:	0
ABSENT:	0
ATTEST:	<u></u>
Kelly B. Clancy, Acting City Clerk	