

RESOLUTION NO. R2022-18

A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT
PROPOSING SUPPLEMENTAL SECURITY SPECIAL TAX, ADOPTING BALLOT MEASURE, CALLING AN
ELECTION TO BE HELD IN THE DISTRICT ON NOVEMBER 8, 2022 FOR THE VOTERS TO CONSIDER
APPROVING THE SPECIAL TAX, APPROVING AN INCREASE IN THE DISTRICT'S SPENDING LIMIT,
REQUESTING THAT THE DISTRICT ELECTION BE CONSOLIDATED WITH THE STATEWIDE ELECTION,
AND REQUESTING ELECTION SERVICES BY THE SACRAMENTO COUNTY ELECTIONS DEPARTMENT

BE IT RESOLVED by the Board of Directors of the Rancho Murieta Community Services District as follows:

SECTION 1. Recitals. This resolution is made with reference to the following background recitals.

a. The Rancho Murieta Community Services District Board of Directors (the "Board") is authorized and charged to provide ongoing security services to protect lives and property (collectively "security services") to the residents, property owners, and guests of Rancho Murieta Community Services District (the "District").

b. The District currently funds security services from a special tax approved by the voters in 1998 as Measure J (now codified at District Code chapter 21, section 5.00; the "1998 Tax") and a portion of the District property tax revenue. The 1998 Tax has increased at a rate of 2% per year, which has been less than the rate of inflation over the years since 1998.

c. The Board has determined that existing available revenues are insufficient to maintain the current and desired level of security services and that it is in the best interest of the community that the District continue providing the current level of security services.

d. The Board has determined, in light of the increased operating costs for security services and the insufficient revenue, that it must request the support and approval by the voters to impose a new supplemental security special tax on property within the District to provide increased and reliable revenues that can be used to fund security services, that this proposed special tax therefore is necessary and appropriate for public safety and to protect lives and property, and that it is in the best interest of the community to seek voter approval (which requires approval by two-thirds vote) of the proposed special tax in order to provide and maintain the desired level of security services.

e. Pursuant to Government Code sections 50075 - 50077.5, 53720 - 53730 and 61121(a), Elections Code sections 10002, 10403 and 12001, and other applicable law, the Board is authorized to adopt this resolution proposing a special tax for consideration and approval of the voters. If approved, the special tax shall be applied against all real property parcels within the District.

f. If approved by the voters, the special tax will be used solely for the purpose of funding security services within the District, with all funds staying in the local District community.

g. The Board conducted a duly noticed public hearing and considered public comments prior to adopting this resolution.

SECTION 2. Special Tax Proposed. The Board proposes to adopt a supplemental security special tax on parcels within the District's boundaries. The type and rate of special tax, specific purposes of the special tax, method of collection, and other details are set forth on the attached Exhibit A, which is a

proposed ordinance of the people of the District adopting a supplemental security special tax. The special tax shall not take effect unless approved by two-thirds of the District voters voting on the question. The special tax is estimated to raise \$872,000 in annual local funding for the District.

SECTION 3. Call and Consolidation of Election. The Board orders and calls an election for the purpose of submitting to the qualified voters within the District the question of whether to adopt a supplemental security special tax to fund ongoing security services. The Board requests that the District election be consolidated with the November 8, 2022 statewide General Election in Sacramento County and with any other applicable election conducted on the same day within the boundaries of the District.

SECTION 4. Submission of the Special Tax to Voters and Voter Approval Requirement. The proposed special tax shall be submitted to the District's registered voters within Rancho Murieta Community Services District for their approval or rejection. The special tax requires approval by a two-thirds vote of the District voters voting in an election on the issue. The full text of the proposed ballot measure is attached as Exhibit A and incorporated herein. If approved by the voters, the special tax shall continue until repealed by the Board or by two-thirds vote of the voters. The 1998 Tax would remain in effect and the supplemental security special tax revenue would supplement the 1998 Tax revenue.

SECTION 5. Request for Services. Pursuant to Elections Code 10002, the Board requests the Board of Supervisors to authorize the Sacramento County Elections Department to provide all services necessary for conducting an election on the special tax measure and agrees to pay for the services in full. The Board directs that the election be held on November 8, 2022, pursuant to Elections Code 10418, with the ballot prepared by the Registrar of Voters of the County of Sacramento. The exact form of the ballot question is included in Section 6 below. The consolidated election shall be held and conducted in the manner prescribed in Elections Code section 10418 and otherwise in conformity with the Elections Code.

SECTION 6. Ballot Question. The Sacramento County Elections Department shall conduct the election for the following measure to be voted on at the November 8, 2022 election:

To prevent crime and better protect the lives and property of Rancho Murieta owners, residents, and businesses, continue to provide the current level of security patrols, and continue gated security 24 hours per day, year-round, shall the Rancho Murieta Community Services District ordinance to levy an annual supplemental security special tax of \$316 per parcel, including an annual inflation adjustment, providing \$872,000 annually in locally-controlled funding, until ended by voters be adopted?

Yes ____ No ____

SECTION 7. Request to Print Measure Text. The Sacramento County Elections Department is requested to print the full measure text in Exhibit A exactly as filed or indicated on the filed document in the Voter Guide for the November 8, 2022 election. Cost of printing and distribution of the measure text will be paid for by the District.

SECTION 8. Authorization for Appropriations Limit Increase. To the extent that the revenue from the special tax (if approved by the voters) is in excess of the appropriations limit for the District, as calculated in accordance with the provisions of Article XIII B of the California Constitution and applicable statutory

provisions, the approval of this special tax by the voters shall constitute approval to increase the District's spending limit in an amount equal to the revenue derived from the special tax, for the maximum period of time as allowed by law.

SECTION 9. Effective Date of the Special Tax. This special tax shall be deemed established and shall be in effect as of the day following the election date of November 8, 2022, upon certification of the election results evidencing approval by at least two-thirds of the participating registered voters and approved by the Board. The special tax shall be levied against all real property within the District beginning January 1, 2023. If approved by the voters, the special tax shall continue in effect until repealed by the Board or by the two-thirds vote of the voters.

SECTION 10. Use and Accountability of the Special Tax Proceeds. The special tax shall be used solely for the purpose of providing security services (as described in more detail in the proposed ordinance (Ex. A)).

SECTION 11. Adjustment of Tax Rate. The District will annually adjust the maximum special tax rate pursuant to an annual inflation adjustment as provided in the proposed ordinance (Ex. A).

SECTION 12. Collection. Unless otherwise ordered pursuant to an ordinance or resolution adopted by the Board, the special tax shall be collected with other monthly District service charges and special taxes and shall be subject to the same penalties for non-payment as other monthly District service charges and special taxes.

SECTION 13. Validation Pursuant to Code of Civil Procedure 860 et seq. Pursuant to Government Code section 50077.5, Code of Civil Procedure part 2, title 10, chapter 9 (commencing with Section 860) and its 60-day statute of limitations shall apply to any judicial action or proceeding to validate, attack, review, set aside, void, or annul the special tax ordinance approved by the voters.

SECTION 14. Staff Authorization. The General Manager and District Secretary are authorized and directed to take all other actions that are necessary or appropriate to have the special tax measure properly submitted to the District voters for consideration at the November 8, 2022 election.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of Rancho Murieta Community Service District, County of Sacramento, held on the 20th day of July, 2022 by the following vote:

AYES: Jenco, Butler, Pohl


NOES: Merchant

ABSENT: Maybee

ABSTAIN: None



Randall Jenco, Vice President, Board of Directors

Attest: 

Amelia Wilder
District Secretary

EXHIBIT A

ORDINANCE NO. O2022-02

**AN ORDINANCE OF THE PEOPLE OF THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT
APPROVING SUPPLEMENTAL SECURITY SPECIAL TAX**

The people of the Rancho Murieta Community Services District ordain as follows:

Section 5A.00 is added to Rancho Murieta Community Services District Code chapter 21 to read as set forth below.

Section 5A.00 - Supplemental Security Special Tax

5A.01 Findings. The District finds and declares that:

a. The District security services protect the residents and property owners and their property within the District. The District voters approved a special tax for security services in 1998. (See District Ordinance No. 98-1 and District Code chapter 21, section 5.00.) The District's ability to continue to provide security services depends on the availability of sufficient revenue to support these services.

b. The people desire that the District continue to provide a full and ongoing level of security services. But operating costs are increasing, and existing District revenues are insufficient to maintain the current and desired level of services. It therefore is appropriate that the voters approve a new supplemental security special tax on property within the District to fund and maintain the security services. This special tax is necessary and appropriate for public safety and to protect lives and property, and it is in the best interest of the community.

5A.02 Authority

This special tax is adopted and levied pursuant to the following legal authority: California Constitution article XIII C, Government Code sections 50075 - 50077.5, 53720 – 53730, and 61121(a), and other applicable law.

5A.03 Supplemental Security Special Tax Rate

a. There is hereby imposed a special tax upon the owners of parcels within the District at a tax rate of \$316 per parcel per year. The special tax will be known as the supplemental security special tax. The special tax is due from each owner of record of a parcel within the District as reflected upon the property tax rolls of the County Assessor. The tax rate shall be subject to annual adjustments in accordance with section 5A.05. The supplemental security special tax revenue shall supplement the revenue from the special tax for security services that was approved in 1998.

b. For the fiscal year beginning July 1, 2023 and annually thereafter, the Board by resolution shall determine the special tax for the applicable year. The Board may elect to impose a lesser special tax than the authorized maximum special tax rate applicable for the fiscal year. If necessary to meet expenses, the Board may adjust the actual special tax rate during a fiscal year so long as the actual tax rate does not exceed the maximum allowable tax rate for that fiscal year. If the Board elects to impose a lesser special tax rate in a fiscal year, then in any later fiscal year the Board may elect to impose up to the full authorized maximum special tax rate.

c. For purposes of this section 5A.00, a "parcel" means a real property parcel or lot within the District created by a subdivision map approved and recorded in accordance with the California

Subdivision Map Act. If the County Assessor has assigned multiple assessor parcel numbers to a parcel, the parcel will be treated as a single parcel for purposes of special tax levy and collection.

5A.04 Collection

The District shall bill and collect the supplemental security special tax together with other monthly District service charges and special taxes and the supplemental security special tax shall be subject to the same remedies and penalties for non-payment as other District special taxes and service charges. District Code chapter 21, sections 6.00 (Billing Procedures) and 7.00 (Collection of Special Tax) shall apply to the billing and collection of the supplemental security special tax.

5A.05 Annual Adjustment

Commencing July 1, 2023 and each July 1 thereafter, the tax rate specified in section 5A.03 shall be adjusted to reflect the increase in the cost of living during the previous year based on the percent change for the previous year in the Consumer Price Index for All Urban Consumers for the Pacific Division, as reported by the U.S. Bureau of Labor Statistics and as calculated by the District, with a maximum annual adjustment not to exceed five percent. The General Manager shall keep and maintain a current schedule of the maximum tax rate based on this annual increase and make the current schedule available to any interested party upon request.

5A.06 Use and Disposition of Revenue

Revenue collected from the special tax shall be deposited in a special fund called the supplemental security special tax fund and shall be used only for the provision of security services within the District. Security services include:

- a. Operating and staffing the security gates located at the entrances to parts of Rancho Murieta;
- b. Providing a mobile security patrol of the District and its boundaries;
- c. Operating a radio communication system to maintain contact with external sheriff, police, fire, and other emergency response services and other appropriate entities within the District;
- d. Providing assistance to other agencies delivering first aid, firefighting, police, and emergency services within the District;
- e. Monitoring, controlling, and registering guests and invitees of District residents and property owners, and other visitors within the District;
- f. Purchasing, maintaining, and repairing vehicles and equipment used by the District exclusively to provide security services;
- g. Contracting with the County of Sacramento for additional patrols by County deputy sheriffs;
- h. Conducting such other activities as the District Board in its discretion may authorize for the protection of District property owners and residents and their property; and,
- i. Performing other administrative services and tasks supporting the security services or relating to the administration and collection of the special tax.

All supplemental security special tax revenue collected in a fiscal year in excess of the security services expenditures for that year will be transferred to the District Security Reserve account to be utilized for improvements, replacements, or repair to security vehicles, equipment, or fixed assets.

5A.07 Annual Report

The District chief fiscal officer shall prepare and file an annual report with the Board no later than January 1, 2023 and annually thereafter. The report shall include the amount of special tax revenue collected and expended in the prior fiscal year, the status of the security services funded by the special tax, an evaluation about whether the year's security services revenues and expenditures are consistent

with this section 5A.00, and other accountability measures appropriate to comply with Government Code sections 50075.1 - 50075.3 and 12463.2.

5A.08 Effective Date

This special tax shall be deemed adopted as of the day following the November 8, 2022 election upon certification of the election results evidencing approval by at least two-thirds of the participating registered voters and declared by the Board. If approved by the voters, the special tax shall be levied and collected against all real property parcels within the District beginning January 1, 2023 and shall continue in effect until repealed by the Board or by two-thirds vote of the voters.

5A.09 Interpretation and Amendment

The Board by resolution may interpret or construe this section 5A.00 for purposes of clarifying any vagueness or ambiguity as it relates to the special tax or its levy, calculation, or collection. The Board by ordinance may amend this section 5A.00; provided, however, that any Board-approved amendment that increases the voter-authorized special tax rate shall become effective only if approved by a two-thirds vote of the District voters voting on the question.

5A.10 Appeals

Any taxpayer or landowner who contends that the calculation, levy, or collection of this special tax is in error or in violation of the law may file a notice with the District Secretary appealing the special tax. The notice shall state the grounds for the appeal. The District General Manager then will review the appeal and alleged error or violation, and, if appropriate, meet with the appellant. If the General Manager determines that an error was made or violation occurred, then, as appropriate, the General Manager shall correct the special tax levy. If the taxpayer or landowner disagrees with the General Manager's determination, the taxpayer or landowner may file an appeal with the Board within 30 days from the date of the General Manager's determination. The findings and determination of the Board, made after affording the appellant an opportunity to be heard by the Board, shall be final and conclusive. The Board by resolution may adopt rules for the filing and hearing of appeals under this section.

5A.11 Severability

If any section, subsection, or portion of this section 5A.00 is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of section 5A.00. The District voters declare that they would have adopted the remainder of this ordinance, including each section, subsection, and portion, irrespective of the invalidity of any other section, subsection, or portion of this section 5A.00.