

ORDINANCE O2025-_____

ORDINANCE OF THE CITY COUNCIL OF THE CITY OF
MANTECA LEVYING SPECIAL TAXES WITHIN CITY OF
MANTECA COMMUNITY FACILITIES DISTRICT NO. 2025-1
(INDELICATO FACILITIES AND SERVICES)

WHEREAS, pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Sections 53311, *et. seq.*, of the California Government Code (the "Act"), on July 30, 2025, this City Council (the "City Council") of the City of Manteca (the "City"), adopted Resolution R2025-_____ (the "Resolution of Intention") stating its intention to form "City of Manteca Community Facilities District No. 2025-1 (Indelicato Facilities and Services)" (the "CFD") to finance the acquisition and construction of certain public facilities and pay public services; and

WHEREAS, notice was published as required by the Act relative to the intention of this City Council to form the CFD, to provide for certain public facilities and services and to incur bonded indebtedness for the CFD; and

WHEREAS, this City Council has held noticed public hearings as required by the Act relative to (i) the determination to proceed with the formation of the CFD and the levy of a special tax in accordance with the rate and method of apportionment of the special tax to be levied within the CFD to finance a portion of the costs of the public facilities and services, and (ii) the issuance of bonded indebtedness and other debt for the CFD; and

WHEREAS, at said hearing all persons desiring to be heard on all matters pertaining to the formation of the CFD, the designation of the CFD, the levy of said special taxes and the incurring of bonded indebtedness were heard, substantial evidence was presented and considered by this City Council and a full and fair hearing was held; and

WHEREAS, subsequent to the hearing, on September 2, 2025, this City Council adopted "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MANTECA TO FORM CITY OF MANTECA COMMUNITY FACILITIES DISTRICT NO. 2025-1 (INDELICATO FACILITIES AND SERVICES), AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN TO FINANCE CERTAIN PUBLIC SERVICES AND THE ACQUISITION AND CONSTRUCTION OF CERTAIN PUBLIC FACILITIES" (the "Resolution of Formation"), "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MANTECA, STATE OF CALIFORNIA, DEEMING IT NECESSARY TO INCUR BONDED INDEBTEDNESS IN AND FOR CITY OF MANTECA COMMUNITY FACILITIES DISTRICT NO. 2025-1 (INDELICATO FACILITIES AND SERVICES) IN AN AMOUNT NOT TO EXCEED \$7,000,000 TO FINANCE THE ACQUISITION AND CONSTRUCTION OF CERTAIN PUBLIC FACILITIES" (the "Resolution of Necessity") and "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MANTECA, STATE OF CALIFORNIA, CALLING SPECIAL ELECTION IN AND FOR CITY OF MANTECA COMMUNITY FACILITIES DISTRICT NO. 2025-1 (Indelicato Facilities and Services)" (the "Resolution Calling Election"), which resolutions defined the public facilities and services to be financed by the CFD (the "Facilities" and the "Services," respectively), formed the CFD, authorized the levy of a special tax within the CFD, determined the necessity to incur bonded indebtedness in the CFD, and called an election within the CFD on the propositions of incurring indebtedness, levying a special tax, and establishing an appropriations limit within the CFD; and

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WHEREAS, in accordance with the Resolution Calling Election, on September 2, 2025, a special election was held within the CFD at which the eligible landowner-electors approved such propositions by the two-thirds vote required by the Act.

THE CITY COUNCIL OF THE CITY OF MANTECA DOES ORDAIN AS FOLLOWS:

SECTION 1: Authorization of Levy of Special Tax. Pursuant to Government Code Sections 53328 and 53340, by the passage of this Ordinance, the City Council hereby authorizes and levies special taxes within the CFD pursuant to the Act, at the rate and in accordance with the rate and method of apportionment of special tax for the CFD set forth as an exhibit to the Resolution of Formation (as may be amended in accordance with the Act, the "Rate and Method"), which Rate and Method is by this reference incorporated herein. The special taxes for the payment of Facilities and Services are hereby levied commencing in Fiscal Year 2025-26 and in each fiscal year thereafter as provided in the Rate and Method. A special tax shall not be levied to finance the Facilities after the fiscal year identified in the Rate and Method, except that a special tax that was lawfully levied in or before the final tax year and that remains delinquent may be collected in subsequent years. A special tax to finance the Services may be levied in perpetuity, in accordance with the Rate and Method.

SECTION 2: Implementation of Special Tax. The Director of Finance of the City is hereby authorized and directed each fiscal year to determine the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the CFD in the manner and as provided in the Rate and Method. The Director of Finance of the City is hereby authorized and directed each fiscal year to determine the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the CFD in the manner and as provided in the Resolution of Formation.

SECTION 3: Future Adjustments. The appropriate officers and agents of the City and of the County of San Joaquin (the "County") are authorized to make adjustments to the special tax roll prior to the final posting of the special taxes to the County tax roll each year, as may be necessary to achieve a correct match of the special tax levy with the assessor's parcel numbers finally utilized by the County in sending out property tax bills.

SECTION 4: Agreement. The City agrees that the County may deduct its reasonable and agreed charges for collecting the special tax from the amounts collected, prior to remitting the balance of the special tax collections to the City.

SECTION 5: Method of Levy. The special taxes shall be collected in the same manner as ordinary *ad valorem* taxes are collected and shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for *ad valorem* taxes; provided, however, that this City Council may provide for other appropriate methods of collection by resolutions of this City Council. In addition, the provisions of Section 53356.1 of the Act shall apply to delinquent special tax payments. The Director of Finance of the City is hereby authorized and directed to provide all necessary information to the auditor/tax collector of the County in order to effect proper billing and collection of the special tax, so that the special tax shall be included on the secured property tax roll of the County for fiscal year 2026-27 and for each fiscal year thereafter as provided in the Rate and Method.

SECTION 6: Severability. If any section, sub-section, subdivision, paragraph, clause or phrase in this Ordinance, or any part thereof, is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections or portions of

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this Ordinance or any part thereof. The City Council hereby declares that it would have passed each section, sub-section, subdivision, paragraph, sentence, clause or phrase of this Ordinance, irrespective of the fact that any one or more sections, sub-sections, subdivisions, paragraphs, sentences, clauses or phrases may be declared invalid or unconstitutional.

SECTION 7: Publication. The Mayor shall sign this Ordinance and the City Clerk shall cause the same to be published within fifteen (15) days after its passage at least once in a newspaper of general circulation published and circulated in the City.

SECTION 8: Effective Date. This Ordinance shall become effective thirty (30) days following adoption.

City of Manteca, a municipal corporation

MAYOR: _____
GARY SINGH
Mayor

ATTEST: _____
CASSANDRA CANDINI-TILTON
City Clerk

STATE OF CALIFORNIA)
COUNTY OF SAN JOAQUIN) SS:
CITY OF MANTECA)

I, Cassandra Candini-Tilton, City Clerk of the City of Manteca, do hereby certify that the foregoing Ordinance had its first reading and was introduced during the public meeting of the City Council on the _____ day of _____, 2025, and had its second reading and was adopted and passed during the public meeting of the City Council on the _____ day of _____, 2025, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST: _____
CASSANDRA CANDINI-TILTON
City Clerk