

D. Establish the Annual Special Tax for Fiscal Year (FY) 2025/2026 (Rio Vista Village)

Recommendation: To adopt a resolution of the Cathedral City Community Facilities District (CFD) No. 2000-1 (Rio Vista Village) establishing the annual special tax for FY 2025/2026

RESOLUTION NO. _____

RESOLUTION OF THE CITY OF CATHEDRAL CITY
COMMUNITY FACILITIES DISTRICT NO. 2000-1
ESTABLISHING ANNUAL SPECIAL TAX FOR
FISCAL YEAR 2025/2026

WHEREAS, the City of Cathedral City, located in Riverside County, California (hereinafter referred to as the "Legislative Body"), has initiated proceedings, held a public hearing, conducted an election, and received a favorable vote from the qualified electors relating to the levy of a special tax in a Community Facilities District, as authorized pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. Community Facilities District No. 2000-1 shall hereinafter be referred to as the "District"; and,

WHEREAS, this Legislative Body by Ordinance, as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of a special tax to pay for costs and expenses related to said District, and this Legislative Body is desirous to establish the specific rate of the special tax to be collected for the next fiscal year.

NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

SECTION 1. That the above recitals are true and correct.

SECTION 2. That the specific rate and amount of the special tax to be collected to pay for the costs and expenses for the next fiscal year (2025/2026) for the referenced District is hereby determined and established as set forth in the attached, referenced, and incorporated Exhibit "A".

SECTION 3. That the rate as set forth above does not exceed the amount as previously authorized by Ordinance of this Legislative Body and is not in excess of that as previously approved by the qualified electors of the District and is in compliance with Proposition 218, Section XIID of the California State Constitution.

SECTION 4. That the proceeds of the special tax shall be used to pay, in whole or in part, the costs of the following:

- A. Payment of principal and interest on any outstanding authorized bonded indebtedness; and,
- B. Necessary replenishment of bond reserve funds or other reserve funds; and,
- C. Payment of costs and expenses of authorized public facilities; and,
- D. Repayment of advances and loans, if appropriate; and,
- E. Payment of District administrative costs.

The proceeds of the special taxes shall be used as set forth above and shall not be used for any other purpose.

SECTION 5. The special tax shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and same procedure and sale in cases of any delinquency for ad valorem taxes, and the Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting any said special tax.

SECTION 6. All monies above collected shall be paid into the District funds, including any bond fund and reserve fund.

SECTION 7. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land effected in a space marked "public improvements, special tax" or by any other suitable designation, the installment of the special tax and for the exact rate and amount of said tax, reference is made to the attached Exhibit "A".

SECTION 8. The County Auditor shall then, at the close of the tax collection period, promptly render to this Agency a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties, and percentages so collected and from what property collected and also provide a statement of any percentages retained for the expense of making any such collection.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Cathedral City, California this _____ day of _____, 2025 by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

MAYOR OF THE CITY OF CATHEDRAL CITY

ATTEST:

CLERK OF THE CITY OF CATHEDRAL CITY
COMMUNITY FACILITIES DISTRICT 2000-1

EXHIBIT “A”

**City of Cathedral City
Community Facilities District No. 2000-1
Fiscal Year 2025/2026 Special Tax Rates**

MAXIMUM SPECIAL TAX RATE**1. Developed Property****a. Maximum Special Tax**

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property shall be the greater of (i) the amount derived by the application of the Assigned Special Tax or (ii) the amount derived by application of the Backup Special Tax.

b. Assigned Special Tax

The Assigned Special Tax for Fiscal Year 2025/2026 for each Land Use Class is shown below in Table 1.

TABLE 1

**Assigned Special Taxes for Developed Property
For Fiscal Year 2025/2026
Community Facilities District No. 2000-1**

Land Use Class	Description	Lot Size	Assigned Special Tax Per Unit/Acre ⁽¹⁾
1	Single Family Detached Property	8,000 or more square feet	\$2,322.97 per Unit
2	Single Family Detached Property	6,000-7,999 square feet	\$2,032.60 per Unit
3	Single Family Detached Property	5,000-5,999 square feet	\$1,669.63 per Unit
4	Single Family Detached Property	Less than 5,000 square feet	\$1,451.85 per Unit
5	Single Family Attached Property	Not Applicable	\$1,088.89 per Unit
6	Non-Residential Property	Not Applicable	\$14,502.69 per Acre

⁽¹⁾ The Assigned Special Tax rates above are increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year. Please refer to section 1(d).

c. Backup Special Tax

The Fiscal Year 2025/2026 Backup Special Tax for an Assessor's Parcel of Developed Property shall equal \$14,502.69 per Acre.

d. Increase in the Assigned Special Tax and Backup Special Tax

On each July 1, commencing on July 1, 2001, the Assigned Special Tax and the Backup Special Tax shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year.

2. Undeveloped Properties, Taxable Property Owner Association Property, Taxable Public Property and Taxable Religious Property.

a. Maximum Special Tax

The Fiscal Year 2025/2026 Maximum Special Tax for Undeveloped Property, Taxable Property Owner Association Property, Taxable Public Property, and Taxable Religious Property in CFD No. 2000-1 shall be \$14,759.50 per Acre.

b. Increase in the Maximum Special Tax

On each July 1, commencing on July 1, 2001, the Maximum Special Tax for Undeveloped Property, Taxable Property Owner Association Property, Taxable Public Property, and Taxable Religious Property shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year.