

CAPISTRANO UNIFIED SCHOOL DISTRICT  
San Juan Capistrano, California

**RESOLUTION NO. 2324-04**

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT, ACTING AS THE LEGISLATIVE BODY OF IMPROVEMENT AREA NO. 2002-1 OF COMMUNITY FACILITIES DISTRICT NO. 90-2 OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT (TALEGA), AUTHORIZING THE LEVY OF SPECIAL TAXES IN COMMUNITY FACILITIES DISTRICT NO. 90-2 IA OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT (TALEGA) FOR FISCAL YEAR 2023-2024**

*WHEREAS*, the Capistrano Unified School District (District) previously established Community Facilities District No. 90-2 IA of the Capistrano Unified School District (Talega) (CFD No. 90-2 IA) and, on June 24, 2002, pursuant to Resolution No. 0102-102 designated Improvement Area No. 2002-1 of CFD 90-2 IA (Improvement Area) and authorized the issuance of bonded indebtedness of the Improvement Area in an amount not to exceed \$50,000,000, all pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended (Act); and

*WHEREAS*, the Board of Trustees (Board), acting as the Legislative Body of CFD No. 90-2 IA, called and duly held an election on June 24, 2002, in the Improvement Area for the purpose of presenting to the qualified electors within CFD No. 90-2 IA Propositions A and B, authorizing the levy of Special Taxes and the above-described issuance of bonded indebtedness within the Improvement Area, which Propositions were approved by more than two-thirds of the votes cast at said election, thereby authorizing the Board to levy the Special Taxes described in Propositions A and B, for the purposes described therein and to take the necessary steps to levy the Special Taxes authorized by Propositions A and B; and

*WHEREAS*, the Board, acting as the Legislative Body of the Improvement Area, is authorized pursuant to Resolutions No. 0102-102 and Ordinance No. 2002-90-2 IA (Ordinance) to levy a Special Tax on property in the Improvement Area which shall be sufficient to pay principal, interest, and administrative expenses with respect to all bonds of CFD No. 90-2 IA, to pay for the construction, acquisition, and rehabilitation of certain public facilities authorized to be financed by the levy of Special Taxes of the Improvement Area pursuant to Resolution No. 0102-102 and to pay all expenses incidental thereto; and

*WHEREAS*, the District previously issued bonds in an aggregate principal amount of \$49,675,000 designated as the Community Facilities District No. 90-2 IA of the Capistrano Unified School District (Talega) Series 2003 Special Tax Bonds (Improvement Area No. 2002-1) (Prior Bonds); and

*WHEREAS*, the District subsequently issued its \$43,110,000 Community Facilities District No. 90-2 IA of the Capistrano Unified School District (Improvement Area No. 2002-1) Series 2013 Special Tax Refunding Bonds (2013 Bonds) for the purpose of refunding the Prior Bonds on July 31, 2013; and

*WHEREAS*, on January 22, 2014, the Board voted to apply debt service interest savings generated from the 2013 Bonds issuance to reduce the annual special tax levy, effective Fiscal Year 2013-2014; and

*WHEREAS*, the Board has been presented with authorized facilities expenditures for the special taxes collected and administered by the fiscal agent pursuant to the Fiscal Agent Agreement, dated July 1, 2013, by and between CFD No. 90-2 IA and U.S. Bank Trust Company, National Association (formerly known as U.S. Bank National Association), as fiscal agent, and other applicable law; and

*WHEREAS*, it is now necessary and appropriate that this Board levy and collect the Special Taxes for Fiscal Year 2023-2024 for the purpose specified in the Ordinance, by the adoption of a Resolution as specified by the Act and the Ordinance; and

*WHEREAS*, on August 17, 2016, the Board adopted Resolution No. 1617-31 approving the elimination, as early as possible, of the collection of that portion of Special Taxes in CFD No. 90-2 IA used to fund projects on a “pay-as-you-go” basis, and the Special Taxes being levied herein reflect that determination by the Board; and

*WHEREAS*, the Special Taxes being levied hereunder are at the rate or at a lower rate than provided by the Ordinance.

*NOW THEREFORE BE IT RESOLVED* that the Board of Trustees of the District, acting in its capacity as the Legislative Body of Improvement Area No. 2002-1 of the CFD No. 90-2 IA, does hereby resolve, determine, and order as follows:

**Section 1.** The above Recitals are true and correct.

**Section 2.** The Special Tax is imposed without regard to property valuation and is levied in compliance with the Act and the Ordinance.

**Section 3.** In accordance with the Act and the Ordinance, there is hereby levied upon the parcels within the Improvement Area which are not otherwise exempt from taxation under the Act or the Ordinance, the Special Taxes for Fiscal Year 2023-2024 at the tax rates set forth in the report prepared by the District's Special Tax Consultant, David Taussig and Associates (DTA) entitled, Capistrano Unified School District Improvement Area No. 2002-1 of Community Facilities District No. 90-2 IA Administration Report Fiscal Year 2023-2024 (DTA 2023-2024 Administration Report) submitted herewith. The DTA 2023-2024 Administration Report is on file at the District Office, and is by this reference herein incorporated, and sets forth rates that do not exceed the maximum rates set forth in the Ordinance. After adoption of this Resolution, DTA may make any necessary modifications to the DTA 2023-2024 Administration Report consistent with actions of the Board, acting as the Legislative Body of Improvement Area No. 2002-1 of CFD No. 90-2 IA, in the adoption of this Resolution. After adoption of this Resolution, the Deputy Superintendent, Business and Support Services 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 Taxes applicable to any category of parcels.

**Section 4.** The Board, acting as the Legislative Body of Improvement Area No. 2002-1 of CFD No. 90-2 IA, hereby approves and adopts a budget for Improvement Area No. 2002-1 of CFD No. 90-2 IA for Fiscal Year 2023-2024 in the amount of \$3,226,043. Special taxes shall be levied as set forth in the DTA 2023-2024 Administration Report in accordance with this budget. All of the collections of the Special Tax shall be used only as provided for in the Act and Resolution No. 0102-102. The Special Tax shall be levied only so long as needed to accomplish the purposes described in Resolution No. 0102-102.

**Section 5.** 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 as such procedure may be modified by law or this Board from time-to-time.

**Section 6.** If and when Bonds are issued, or such Special Taxes pledged as to Bonds issued as a cumulative remedy, if any amount levied as a Special Tax for payment of Bond interest or principal, together with any penalties and other charges accruing under this Resolution, are not paid when due, the Board may, not later than four years after the due date of the last installment of principal on the 2013 Bonds, order that the same be collected by an action brought in the superior court to foreclose the lien of such Special Tax. The Deputy Superintendent, Business and Support Services of the District, is authorized to pursue collection thereof and to commence such proceedings consistent with the applicable provisions of any 2013 Bonds issued on behalf of the Improvement Area.

**Section 7.** The actions of District staff heretofore taken in order to obtain consent from the Orange County Auditor-Controller to a later filing date are hereby ratified and the Clerk is hereby authorized and directed to transmit a certified copy of this Resolution to the Orange County Auditor-Controller, together with other supporting documentation as may be required to place said Special Taxes on the secured property tax roll for Fiscal Year 2023-2024 on or before August 16, 2023, or other duly authorized date, 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.

**Section 8.** The District hereby certifies that the Special Taxes to be placed on the 2023-24 Secured Property Tax bill by the District meets the requirements of Proposition 218 that added Articles XIII C and XIII D to the California State Constitution. The District agrees to defend, indemnify, and hold harmless the County of Orange (the "County"), the Board of Supervisors, the Auditor-Controller, and its officers and employees, from litigation over whether the requirements of Proposition 218 were met with respect to the Special Taxes. If any judgment is entered against any indemnified party as a result of not meeting the requirements of Proposition 218 for such assessments, the District agrees that the County may offset the amount of any judgment paid by an indemnified party from any monies collected by the County on the District's behalf, including property taxes, special taxes, fees, or assessments.

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ADOPTED, SIGNED, AND APPROVED this 16th day of August, 2023.

BOARD OF TRUSTEES OF THE CAPISTRANO  
UNIFIED SCHOOL DISTRICT ACTING AS THE  
LEGISLATIVE BODY OF IMPROVEMENT  
AREA NO. 2002-1 OF COMMUNITY  
FACILITIES DISTRICT NO. 90-2 IA OF THE  
CAPISTRANO UNIFIED SCHOOL DISTRICT  
(TALEGA)


By: Krista Castellanos  
Krista Castellanos, President of the Board of  
Trustees of the Capistrano Unified School  
District

By: Amy Hanacek  
Amy Hanacek, Clerk of the Board of Trustees  
of the Capistrano Unified School District

STATE OF CALIFORNIA            )  
  )       ss.  
COUNTY OF ORANGE            )

I, Amy Hanacek, Clerk of the Board of Trustees of the Capistrano Unified School District, do hereby certify that the foregoing resolution was duly adopted by the Board of Trustees of said District, acting as the Legislative Body of Improvement Area No. 2002-1 of CFD No. 90-2 IA, at a meeting of the Board of Trustees held on the 16th day of August, 2023, and that it was so adopted by the following vote:


AYES: 7  
NOES: 0  
ABSENT: 0  
ABSTAIN: 0

By:   
Amy Hanacek, Clerk of the Board of Trustees  
of the Capistrano Unified School District

STATE OF CALIFORNIA            )  
  )  
COUNTY OF ORANGE            )       ss.

I, Amy Hanacek, Clerk of the Board of Trustees of the Capistrano Unified School

District, do hereby certify that the foregoing Resolution was duly passed, approved, and adopted by the Board of Trustees of the Capistrano Unified School District, acting as the Legislative Body of Improvement Area No. 2002-1 of CFD No. 90-2 IA, at a regular meeting of said Board held on the 16th day of August, 2023.

  
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Amy Hanacek, Clerk of the Board of Trustees of the  
Capistrano Unified School District