

RESOLUTION NO. 2025-76

A RESOLUTION OF THE CITY OF MARINA CONFIRMING
LEVY OF A SPECIAL TAX FOR THE CITY OF MARINA COMMUNITY FACILITIES
DISTRICT NO. 2024-1 AS AUTHORIZED BY ORDINANCE NO. 2024-11 FOR FISCAL
YEAR 2025-26

WHEREAS, Ordinance 2024-11 authorized the levy of a special tax for the benefit of The City of Marina Community Facilities District 2024-1 starting in Fiscal Year 2025-26 and increasing by the lesser of 4% or the Construction Cost Index as published in the Engineering News Record (ENR) from the previous approved Maximum Special Tax.

WHEREAS the Administrator has calculated the maximum Fiscal Year 2025/26 special tax to be as described in Exhibit A to this resolution, and;

WHEREAS, the CFD administrator having further considered the special tax requirements in accordance with Exhibit A to Ordinance 2024-11, by which Community Facilities District 2024-1 was established and continues, has determined that the special taxes for fiscal year 2025-26 be assessed per Exhibit A to this resolution.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Marina that:

1. The City does hereby confirm the diagram and assessment as described in the Engineer's Report on file with the City Clerk.
2. The City does hereby order the levy and collection of said assessment per Exhibit A of this resolution for FY 2025/26 assessment for The Dunes CFD No. 2024-1.
3. It is the intention of the City of Marina that any monetary advance made by it during any fiscal year to cover a deficit in the improvement fund of Community Facilities District No. 2024-1 shall be repaid from the next annual assessments levied and collected within Community Facilities District No. 2024-1
4. The City Clerk is hereby authorized and directed to file a certified copy of said diagram and assessment with the Monterey County Auditor prior to August 1, 2025.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 1st day of July 2025, by the following vote:

AYES: COUNCIL MEMBERS: McAdams, McCarthy, Biala, Visscher, Delago

NOES: COUNCIL MEMBERS: None

ABSENT: COUNCIL MEMBERS: None

ABSTAIN: COUNCIL MEMBERS: None

Bruce Delgado, Mayor

ATTEST:

Anita Sharp, Deputy City Clerk

RESOLUTION NO. 2025-77

A RESOLUTION OF THE CITY OF MARINA CERTIFYING
COMPLIANCE WITH STATE LAW (PROPOSITION 218) WITH RESPECT TO
LEVYING OF SPECIAL TAXES ON BEHALF OF CITY OF MARINA COMMUNITY
FACILITIES DISTRICT NO. 2024-1 FOR FISCAL YEAR 2025-2026

WHEREAS, the City of Marina “Public Agency” requests that the Monterey County Auditor-Controller enter those general or special taxes, assessments, or property-related Fees or charges identified in Exhibit “A” on the tax roll for collection and distribution by the Monterey County Treasurer-Tax Collector commencing with the property tax bills for fiscal year 2025-26

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Public Agency hereby certifies that it has, without limitation, complied with all legal procedures and requirements necessary for the levying and imposition of the general or special taxes, assessments, or property-related fees or charges identified in Exhibit “A”, regardless of whether those procedures and requirements are set forth in the Constitution of the State of California, in State statutes, or in the applicable law of the State of California.
2. The Public Agency further certifies that, except for the sole negligence or misconduct of the County of Monterey, its officers, employees, and agents, with regards to the handling of the Cd or electronic file identified as Exhibit “A”, the Public Agency shall be solely liable and responsible for defending, at its sole expense, cost, and risk, each and every action, suit, or other proceeding brought against the County of Monterey, its officers, employees, and agents for every claim, demand, or challenge to the levying or imposition of the general or special taxes, assessments, or property –related fees or charges identified in Exhibit “A” and that it shall pay or satisfy any judgment rendered against the County of Monterey, its officers, employees, and agents on every such action, suit, or other proceeding, including all claims for refunds and interest thereon, legal fees and court costs, and administrative expenses of the County of Monterey to correct the tax rolls.

PASSED AND ADOPTED by the City of Marina City Council at a regular meeting duly held on the 1st day of July 2025, by the following vote:

AYES: COUNCIL MEMBERS: McAdams, McCarthy, Biala, Visscher, Delgado

NOES: COUNCIL MEMBERS: None

ABSTAIN: COUNCIL MEMBERS: None

ABSENT: COUNCIL MEMBERS: None

Bruce C. Delgado, Mayor

ATTEST:

Anita Sharp, Deputy City Clerk

EXHIBIT A

ATTACHMENT TO RESOLUTION NO. 2025-77 OF THE CITY OF MARINA, COUNTY OF MONTEREY, CALIFORNIA, CERTIFYING COMPLIANCE WITH STATE LAW WITH RESPECT TO THE LEVYING OF SPECIAL TAX

FISCAL YEAR 2025-26

SPECIAL TAXES:

City of Marina CFD No. 2024-1 (The Dunes West Side Services)

Special Tax Levy Summary for Fiscal Year 2025-26

Special Tax Category	Number of Residential Units / Acres	FY 2025-26 Maximum Special Tax Rate	FY 2025-26 Actual Special Tax Rate	FY 2025-26 Special Tax Levy
Tax Zone 1				
<u>Developed Property</u>				
Small Condo	22 Units	\$1,844.50	\$1,844.50	\$40,579.00
Condo and Townhome	62 Units	\$2,075.06	\$2,075.06	\$128,653.72
Duet Home	18 Units	\$1,959.78	\$1,959.78	\$35,276.04
Single Family Detached	48 Units	\$2,305.62	\$2,305.62	\$110,669.76
<u>Undeveloped Property</u>				
Small Condo	0 Units	\$1,844.50	\$0.00	\$0.00
Condo and Townhome	0 Units	\$2,075.06	\$0.00	\$0.00
Duet Home	2 Units	\$1,959.78	\$1,959.78	\$3,919.56
Single Family Detached	0 Units	\$2,305.62	\$0.00	\$0.00
Tax Zone 2				
<u>Developed Property</u>				
Single Family Detached	0 Units	\$2,305.62	\$0.00	\$0.00
Single Family Attached	7 Units	\$1,959.78	\$1,959.78	\$13,718.46
Non-Residential	0.00 Acres	\$18,974.36	\$0.00	\$0.00
Undeveloped Property	33.93 Acres	\$18,974.36	\$9,389.70	\$318,560.86
Tax Zone 3				
<u>Developed Property</u>				
Single Family Detached	0 Units	\$2,305.62	\$0.00	\$0.00
Single Family Attached	0 Units	\$2,075.06	\$0.00	\$0.00
Non-Residential	0.0 Acres	\$6,442.00	\$0.00	\$0.00
Undeveloped Property	38.30 Acres	\$1,500.00	\$0.00	\$0.00
Total Fiscal Year 2025-26 Special Tax Levy				\$651,377.40

(1) Rates in Tax Zone 1 are assigned on a per parcel basis. Please refer to the fiscal year 2025-26 tax roll which identifies the per parcel rates.

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of July 1, 2025

**CITY COUNCIL TO CONSIDER ADOPTING RESOLUTION NO. 2025-,
CONFIRMING LEVY OF THE SPECIAL TAX FOR THE CITY OF
MARINA COMMUNITY FACILITIES DISTRICT NO. 2024-1 (THE
DUNES) FOR FISCAL YEAR 2025-26 AS AUTHORIZED BY
ORDINANCE NO. 2024-11; AND RESOLUTION NO. 2025-,
CERTIFYING CITY OF MARINA COMPLIANCE WITH STATE LAW
(PROPOSITION 218) WITH RESPECT TO A SPECIAL TAX FOR THE
CITY OF MARINA COMMUNITY FACILITIES DISTRICT NO. 2024-1
AS AUTHORIZED BY ORDINANCE NO. 2024-11 FOR FISCAL YEAR
2025-26**

RECOMMENDATION:

It is requested that the City Council:

1. Consider adopting Resolution No. 2025-, confirming levy of the special tax for the City of Marina Community Facilities District No. 2024-1 (The Dunes) for Fiscal Year 2025-26 as authorized by Ordinance No. 2024-11, and;
2. Resolution No. 2025-, certifying City of Marina compliance with State law (Proposition 218) with respect to a special tax for the City of Marina Community Facilities District No. 2024-1 as authorized by Ordinance No. 2024-11 for Fiscal Year 2025-26

BACKGROUND:

Pursuant to a special election held on November 6, 2024, on November 19, 2024, the City Council unanimously passed Ordinance No. 2024-11, forming the City of Marina Community Facilities District No. 2024-1 (commonly referred to as The Dunes CFD). Ordinance 2024-11 also authorized an annual special tax levy for the purpose of administration and services of District maintenance of streets, sidewalks, curb & gutters, street lighting and storm drains. The total special tax for the first levied fiscal year 2025-26 is detailed in **EXHIBIT A**.

Each subsequent fiscal year, Ordinance 2024-11 requires the special tax to be adjusted by the escalation factor defined as the lesser of the percentage increase, if any, in the Construction Cost Index for the San Francisco region in the twelve (12)-month period ending June 1 of the prior Fiscal Year, as published in the Engineering News Record or four percent (4.0%). If, in any Fiscal Year, it is determined that the Construction Cost Index decreased in the prior Fiscal Year, the Escalation Factor shall be zero and no decrease in the Maximum Special Taxes shall be calculated.

Except for the Constitutionally-limited 1% ad valorem tax, the Monterey County Auditor-Controller will not place taxes, assessments, fees or charges on the rolls unless the City Council certifies by resolution that the City is in compliance with Proposition 218, the 1996 '*Right to Vote on Taxes Act*' with respect to each such tax. A certification resolution must contain hold harmless and indemnification provisions for administrative expenses of the County associated with collection of the City's taxes, assessments, fees and charges placed on the rolls. The certification, along with copies of the resolution setting the tax and certain other documentation, must be submitted to the County no later than August 1 2025.

ANALYSIS:

For the special levies for District's operations which must be included in the certification adopted by the Council, see **Exhibit A**.

FISCAL IMPACT:

Special Taxes finance the Community Facilities District approved maintenance. Total to be credited to the district is as follows:

The Dunes 2024-1 Community Facilities District

- \$ 1,034,009.74 through Special Tax Levy

CONCLUSION:

This request is submitted for City Council consideration and possible action.

Respectfully submitted,

Edrie Delos Santos, P.E.
Engineering Division
Public Works Department

REVIEWED/CONCUR:

Tori Hannah
Finance Director
City of Marina

Ismael Hernandez
Public Works Director
City of Marina

Layne P. Long
City Manager
City of Marina