

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

DISTRICT CODE
CHAPTER 16 A

DRAINAGE SPECIAL TAX



AMENDED June 5, 2024
By Ordinance O2024-01

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DISTRICT CODE

CHAPTER 16 A

DRAINAGE SPECIAL TAX

Section 1.00 Findings

The Board of Directors of the District hereby finds and declares that the District’s ability to continue to provide drainage services depends on the availability of funds to support these services. The drainage services are essential to the maintenance and use of the properties within the District. Adequate and properly maintained drainage facilities are necessary to the public health, safety and welfare of the property and people within the District. The special tax levied herein, will provide for a special and secure funding source to continue to provide drainage services.

Section 2.00 Authority

This special tax is levied under each of the following authorities:

Government Code section 61615 which provides the District with the power to tax for the purpose of carrying out the operations of the District, Government Code section 61615.1 which authorizes the District to impose special taxes pursuant to Government Code section 50075, et seq.; Government Code section 50075 through section 50077 which authorizes special districts, among others, to impose special taxes; Government Code section 61622 which authorizes the District to perform all acts necessary to carry out fully the provisions of the Community Services District law; and Article XIII of the California Constitution. This tax is based, to the extent practicable, upon the cost of providing drainage services to the properties within the District and is not an ad valorem property tax.

Section 3 Drainage Tax

Rates and Charges for Operation and Maintenance of the District’s system shall be:

Commencing July 1, 2024, property within the District shall be assessed a monthly drainage tax as follows. The maximum monthly tax rates shown reflect annual adjustments, per Section 5.00. *(Amended by Ordinance O2024-01)*

<u>LAND USE</u>		<u>Monthly Special Tax Rates Fiscal Year 2024-25</u>	<u>Monthly Special Tax Rates Maximum Ceiling Rate Year 2024-25</u>
DEVELOPED PROPERTY			
Residential			
Metered Developed	Per Lot	\$ 5.75	5.75
Unmetered Developed	Per Lot	\$ 5.75	5.75
The Villas	Per Lot	\$ 3.85	3.85
Murieta Village	Per Lot	\$ 3.85	3.85
Murieta Gardens	Per Lot	\$ 3.85	3.85

Non-Residential			
Retail	Per Acre	\$ 28.80	28.80
Industrial/Warehouse	Per Acre	\$ 30.64	30.64
Light Industrial	Per Acre	\$ 23.42	23.42
Office	Per Acre	\$ 27.02	27.02
Landscaped Areas (golf course & parks)	Per Acre	\$ 5.40	5.40
Murieta Equestrian Center	Per Acre	\$ 2.09	2.09
RMCC (club house & parking)	Per Acre	\$ 0.00	0.00
Airport	Per Acre	\$ 2.42	2.42
Geyer Property	Per Acre	\$ 18.01	18.01
Hotel/Ext Stay		\$ 28.82	28.82

UNDEVELOPED PROPERTY

Uses Drainage System

-Residential and Non-Residential	Per Acre	\$ 3.41	3.41
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Does Not Use Drainage System

-Lakeview	"	\$ 0.00	0.00
-PTF N of Cosumnes	"	\$ 0.00	0.00

Charges for property and/or units not identified herein shall be determined by the Board based upon the total actual cost of providing drainage services to that property or unit, not to exceed the maximum charge per lot, acre, or building square foot for property identified herein.

For the fiscal year beginning July 1, 1998 and annually thereafter, the District Board shall set the actual drainage tax for the applicable fiscal year. The actual drainage tax set by the Board shall not exceed the maximum tax rate set forth in this section as adjusted pursuant to section 5.00 of this Ordinance. If necessary, to meet expenses, the Board may adjust the actual tax rate during a fiscal year so long as the actual tax rate does not exceed the maximum allowable tax rate.

Section 4.00 Collection

- a. The drainage tax shall be collected with other monthly District taxes, fees and charges and shall be subject to the same penalties for nonpayment as other monthly District taxes, fees and charges. A special tax bill is delinquent if not paid and received at the District office by the 25th day of the month following the month in which the bill was mailed.
- b. A one-time basic penalty of ten percent (10%) of the delinquent taxes shall be added to each delinquent bill for the first month the bill is delinquent.
- c. After levying the basic penalty provided in Section 4.00(b), the District shall thereafter levy an additional penalty of one percent (1%) per month to all delinquent taxes and basic penalties remaining unpaid, until and unless the Board requests the County Auditor to include the amount of all delinquent taxes and penalties for collection on the County property tax roll as authorized by section 4.00(a), chapter 14, section 9.09, and chapter 15, section 7.13. Monies paid when any portion of an account is delinquent shall first be credited to interest and penalties, then to the delinquent

portion of the bill, and then to the current portion of the bill. (*Amended by Ordinance 2019-03*)

Section 5.00 Annual Adjustment of Maximum Tax Rates

Commencing July 1, 1999 and each July 1 thereafter, the maximum tax rates specified in Section 3.00 shall be increased by two percent (2%) per year. The General Manager of the District shall maintain a current schedule of maximum tax rates based on the yearly increase specified herein and shall make the same available to any interested party upon request.

Section 6.00 Disposition of Revenue

Revenues collected under the provisions of this Ordinance shall be deposited in a special fund called the Drainage Tax Fund and shall be used only for the provision of drainage services within the District.

- a. Drainage services include:
 - (1) Operation and maintenance of the drainage system, including but not limited to, culverts, constructed and natural channels, pipes, catch basins, including those below the grate on private streets, manholes, pump stations, floodways and all other appropriate facilities.
 - (2) Replacement, reconstruction, and expansion of the drainage system as necessary to serve or safeguard properties within the District.
- b. Revenues may be used to defray any and all costs for the provision of drainage services within the District, including but not limited to:
 - 1. Power costs;
 - 2. Provision of Customer services;
 - 3. Administration;
 - 4. Employee costs;
 - 5. Overhead;
 - 6. Debt Service;
 - 7. Engineering expenses;
 - 8. Legal expenses;
 - 9. Charges and assessments in lieu of taxes; and
 - 10. Other incidental costs of providing the services listed above.

Section 7.00 Effective Date

This Ordinance shall take effect July 1, 1998.

Section 8.00 Suspension of Drainage Fee

Upon the effective date of the levying of the tax established by the ordinance, the District shall suspend the collection of the drainage fee established in and collected under District Code Chapter 16. To the extent that a property or property owner is or becomes legally exempt from payment of the tax established in this Ordinance, such property and/or property owner shall remain subject to and shall pay the drainage fee established in and collected under District Code Chapter 16; and, to the extent, that drainage fee shall remain in effect.

Section 9.00 Appeals

Any taxpayer aggrieved by the amount of this tax shall file a written appeal with the General Manager stating the grounds for the appeal. The General Manager shall meet with the taxpayer; they may agree to a resolution of the appeal or set the matter for determination by the Board. The Board may adopt rules for the timing, filing and hearing of appeals under this Ordinance.

Section 10.00 Severability

If any sentence, clause, article, section, subsection, phrase or portion of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of this Ordinance. The voters of the District hereby declare that they would have adopted the remainder of this Ordinance, including each sentence, clause, article, section, subsection, phrase or portion of this Ordinance, irrespective of the invalidity of any other sentence, clause, article, section, subsection, phrase or portion of this Ordinance.