

DATE SUBMITTED 6/12/2024  
 SUBMITTED BY SPECIAL TAX ADMINISTRATOR  
 DATE ACTION REQUIRED 6/19/2024

COUNCIL ACTION (x)  
 PUBLIC HEARING REQUIRED (x)  
 RESOLUTION (x)  
 ORDINANCE 1<sup>ST</sup> READING ( )  
 ORDINANCE 2<sup>ND</sup> READING ( )  
 CITY CLERK'S INITIALS ( )

**IMPERIAL CITY COUNCIL  
 AGENDA ITEM**

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| SUBJECT: <b>RESOLUTION ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS:<br/>                 IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1 (Paseo del Sol and Wildflower Subdivisions)</b>  |   |
| DEPARTMENT INVOLVED: FINANCE   |   |
| BACKGROUND/SUMMARY:<br>On June 5, 2024, the City Council Adopted three resolutions for intent to initiate, levy an assessment for Fiscal Year ("FY") 2024/2025, order an engineer's report, and set a public hearing. Following the Adoption, a public hearing was set to be held on June 19, 2024 to take testimony and adopt resolutions to accept the engineer's report and approve an assessment levy for FY 2024/2025.<br><br>The proposed FY 2024/2025 annual assessment is \$491.82 per EDU for Wildflower and \$476.46 per EDU for Paseo del Sol, which are equal to the maximum assessment rates allowed. |   |
| FISCAL IMPACT: NOT TO EXCEED<br><br>The funds generated are used for the purposes stated in the original formation of this district. Each year the assessments on individual parcels may be increased up to the change in the Consumer Price Index.  | ADMIN SERVICES SIGN INITIALS <u>JMS</u>   |
| STAFF RECOMMENDATION:<br><br>Staff recommends that the City Council adopt the resolutions to accept the engineer's report and approve an assessment levy for FY 2024/2025.   | DEPT. INITIALS <u>JMS</u>   |
| MANAGER'S RECOMMENDATION:<br><br>Approve as presented.   | CITY MANAGER'S INITIALS <u>JHM</u>  |
| MOTION TO ADOPT:<br><br>IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1<br>(1) Approval of Resolution No. 2024-42, Approving the Engineer's Report; and,<br>(2) Approval of Resolution No. 2024-43, Ordering the Levy and Collection of Annual Assessments.  |   |
| SECONDED:<br>AYES:<br>NAYES:<br>ABSENT:  | APPROVED ( )      REJECTED ( )<br>DISAPPROVED ( )      DEFERRED ( )<br><br>REFERRED TO: |

**RESOLUTION NO. 2024-42**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED TO THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2024/2025**

**WHEREAS**, the City Council has, by previous Resolutions, initiated proceedings to form and declared its intention to levy and collect annual assessments against parcels of land within “City of Imperial Landscape Maintenance District No. 1” (the “District”) for Fiscal Year (“FY”) commencing July 1, 2024 and ending June 30, 2025, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the “Act”) to pay the costs and expenses of operating, maintaining and servicing the improvements and appurtenant facilities related thereto; and,

**WHEREAS**, Koppel & Gruber Public Finance, the Assessment Engineer selected by the City Council, has prepared and filed with the City Clerk and the City Clerk has presented to the City Council an Engineer’s Report entitled “City of Imperial, Landscape Maintenance District No. 1 (Paseo del Sol and Wildflower) Engineer’s Report, Fiscal Year 2024/2025 (the “Report”) in connection with the proposed levy and collection of special benefit assessments upon eligible parcels of land within the District, and the City Council did by previous Resolution approve such Report; and,

**WHEREAS**, the City Council following notice duly given, has held a full and fair Public Hearing on June 19, 2024, regarding the levy and collection of assessments as described in the Report prepared in connection therewith, and considered all oral and written statements, protests and communications made or filed by interested persons regarding these matters, pursuant to the Act and in accordance with the provisions of the California Constitution Article XIII D.

**NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, AS FOLLOWS:**

**Section 1:** The preceding recitals are true and correct.

**Section 2:** Following notice duly given, the City Council has held a full and fair public hearing regarding the levy and collection of the assessments, the Report prepared in connection therewith, and considered all oral and written statements, protests and communications made or filed by interested persons regarding these matters.

**Section 3:** The City Council desires to levy and collect assessments against parcels of land within the District for the FY commencing July 1, 2024 and ending June 30, 2025 to pay the costs for the operation, maintenance and servicing of landscaping and all related appurtenant facilities located within public places within and for the benefit of the District.

**Section 4:** The City Council has examined and reviewed the Engineer's Report in connection with the District, and the levy and collection of assessments. Based upon its review of the Report, a copy of which has been presented to the City Council and which has been filed with the City Clerk, the City Council hereby finds and determines that:

- a. A special benefit will be received by parcels of land within the District and all parcels of land benefit from the operations, maintenance, and servicing of the improvements and related facilities.
- b. The District includes all of the lands so benefited; and
- c. The amount to be assessed upon the lands within the District, in accordance with the proposed budget for the fiscal year commencing July 1, 2024 and ending June 30, 2025 is apportioned by a formula and method which fairly distributes the net amount among all eligible parcels in proportion to the special benefits, to be received by each parcel from the improvements and services, and is satisfied that the assessments are levied, without regard to property valuation.

**Section 5:** The Report and the FY 2024/2025 assessments, as presented to the City Council and on file in the office of the City Clerk, are hereby confirmed as filed.

**Section 6:** The City Council hereby orders the District improvements to be made, which improvements are briefly described as the operation, administration, maintenance and servicing of all public landscaping improvements and appurtenant facilities and expenses associated with the District that were installed as part of property development within the District and that will be maintained by the City of Imperial or their designee and all such maintenance, operation and servicing of the landscaping improvements and all appurtenant facilities shall be performed pursuant to the "Act", namely:

- Landscaping improvements may include but are not limited to: turf, ground cover, shrubs and trees, sprinkler and irrigation systems, ornamental lighting, drainage systems, masonry walls, entryway monuments and associated appurtenances;
- Storm drain basins to be maintained are located at the south side of the Wildflower development and the east end of the Paseo del Sol development;
- The location of landscaped easements, including street trees, may include but are not limited to: Joshua Tree Street, La Brucherie Road and Cross Road.

**Section 7:** The City Clerk or their designee, Koppel & Gruber Public Finance, is hereby authorized and directed to file the levy with the County Auditor of Imperial for FY 2024/2025.

**Section 8:** The County Auditor of Imperial shall enter on the County Assessment Roll opposite each parcel of land the amount of levy, so apportioned by the method of apportionment formula, outlined in the Report, and such levies shall be collected at the same time and in the same manner as the county taxes are collected pursuant to *Chapter 4, Article 2, Section 22646 of the Act*. After collection by the County, the net amount of the levy shall be paid to the City Treasurer.

**Section 9:** The City Treasurer shall deposit all money representing assessments collected by the County for the District to the credit of a fund for the “Imperial Landscape Maintenance District No. 1”, and such money shall be expended only for the maintenance, operation and servicing of the landscaping improvements and appurtenant facilities as described in Section 6 above.

**Section 10:** The adoption of this Resolution constitutes the District levy for the fiscal year commencing July 1, 2024 and ending June 30, 2025.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Imperial on the 19th day of June, 2024.

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ROBERT AMPARANO,  
Mayor

ATTEST:

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KRISTINA SHIELDS,  
City Clerk

## **CERTIFICATION**

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2024-42 was duly adopted at a meeting of the City Council of said City at its meeting held on the 19<sup>th</sup> day of June 2024, by the following vote, to wit:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, this 19<sup>th</sup> day of June, 2024.

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KRISTINA SHIELDS,  
City Clerk

**RESOLUTION NO. 2024-43**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, AMENDING AND / OR APPROVING THE ENGINEER'S REPORT FOR THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2024/2025**

**WHEREAS**, the City Council, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"), did, by previous Resolution, order the Assessment Engineer, Koppel & Gruber Public Finance, to prepare and file the Fiscal Year ("FY") 2024/2025 Engineer's Report for the City of Imperial "Imperial Landscape Maintenance District No. 1" (the "District"); and,

**WHEREAS**, the Assessment Engineer has prepared and filed with the City Clerk of the City of Imperial, who presented to the City Council a report titled: "City of Imperial, Landscape Maintenance District No. 1 (Paseo del Sol and Wildflower) Engineer's Report, Fiscal Year 2024/2025" (the "Report") as required by the Act; and,

**WHEREAS**, the City Council may approve the Report, as filed, or may modify the Report and approve it as modified, pursuant to the provisions of *Chapter 2, Article 1, Section 22586* of said Act; and

**WHEREAS**, the City Council has carefully examined and reviewed the Report as presented, considered all oral and written comments presented with respect to the District and Report at a noticed Public Hearing and has discussed any necessary or desired modifications to the Report, and is satisfied that the levy for each parcel has been calculated in accordance with the special benefits received from the operation, maintenance and services performed, as set forth in the Report.

**NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, AS FOLLOWS:**

**Section 1:** The preceding recitals are true and correct.

**Section 2:** The Report as presented or as modified, contains the following:

- a. A Description of Improvements.
- b. A Diagram of the District.
- c. The Method of Apportionment that details the method of calculating each parcel's proportional special benefits and annual assessment.
- d. The FY 2024/2025 Assessment based upon Method of Apportionment as approved by the property owners, pursuant to the provision of the California Constitution Article XIID Section 4.

- e. An “Assessment Range Formula” for calculating annual inflationary adjustments to the initial “Maximum Assessment” (Adjusted Maximum Levy per benefit unit), also approved by the property owners.
- f. The Annual Budget (Costs and Expenses) and the resulting assessment (Levy per benefit unit) for FY 2024/2025.
- g. The Assessment Roll containing the Levy for each Assessor Parcel Number within the District for FY 2024/2025.

**Section 3:** The City Clerk is hereby directed to enter on the minutes of the City Council any and all modifications to the Report determined and approved by the City Council, and all such changes and/or modifications by reference are incorporated into the Report.

**Section 4:** The City Council is satisfied with the Report as presented or modified, each and all of the budget items and documents as set forth therein, and is satisfied that the FY 2024/2025 annual assessments contained therein are consistent with the assessments approved by the property owners and spread in accordance with the special benefits received from the improvements pursuant to the provisions of the California Constitution Article XIID.

**Section 5:** The Report is hereby approved as submitted or modified and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

**Section 6:** The City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation and approval of the Report as submitted or modified.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Imperial on the 19th day of June, 2024.

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ROBERT AMPARANO,  
Mayor

ATTEST:

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KRISTINA SHIELDS,  
City Clerk

## **CERTIFICATION**

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2024-43 was duly adopted at a meeting of the City Council of said City at its meeting held on the 19<sup>th</sup> day of June 2024, by the following vote, to wit:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, this 19<sup>th</sup> day of June, 2024.

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KRISTINA SHIELDS,  
City Clerk



**CERTIFICATION**

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2024-40 was duly adopted at a meeting of the City Council of said City at its meeting held on the 19<sup>th</sup> day of June 2024, by the following vote, to wit:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, this 19<sup>th</sup> day of June, 2024.

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KRISTINA SHIELDS,  
City Clerk