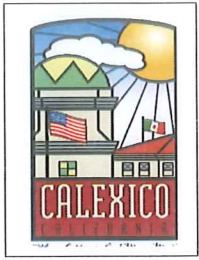


AGENDA  
ITEM

**14**



# AGENDA STAFF REPORT

**DATE:** December 15, 2021

**TO:** Mayor and City Council

**APPROVED BY:** Miguel Figueroa, City Manager *MF*

**PREPARED BY:** Karla E Lobatos, Finance Director

**SUBJECT:** Authorize City Manager to sign Request for Changes to 2020/2021- Fixed Charge Assessments City of Calexico, Community Facilities District No. 2005-1 Tax Code: 92110

=====

## Recommendation:

Authorize City Manager to request for changes to 2020/21-Fixed Charge Assessments to City of Calexico, Community Facilities District No. 2005 - Tax Code: 92110

## Background:

On January 8, 2005, the City Council of the City of Calexico adopted a resolution of intention to form a community facilities district under the Act, to levy a special tax and to incur bonded indebtedness for the purpose of financing public improvements to meet the needs of new development. After conducting a noticed public hearing, the City Council adopted resolutions establishing CFD No. 2005-1, providing for a special tax, approving the proposed rate and method of appointment of the special tax and approving the issuance of bonded indebtedness to finance the authorized facilities, and calling a special election to submit to the qualified electors within CFD No. 2005-1 the propositions to levy the special tax and the issuance of bonds.

On September 20, 2005, an election was held within CFD No. 2005-1 in which the landowner(s) eligible to vote approved the levy of special tax and the issuance of bonds in an amount not to exceed \$15,000,000.

CFD No. 2005-1 consists of approximately 75 taxable acres comprising a master plan development known as Hearthstone. At build out, it is anticipated that CFD No. 2005-1 will contain 457 single-family residential ("SFR") dwelling units, and other parcels representing exempt properties such as public property, property owner's association property within the CFD, as well as certain other parcels specified within the CFD.

**AGENDA  
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*14*

**Discussion & Analysis:**

On June 2, 2014, the City of Calexico requested for changes to the FY 2013/2014 Fixed Charge Assessment for this District as the request presented in this staff report.

CFD No. 2005-1 levies Annual Special Taxes totaling approximately \$1,000,000 for Facilities and \$125,000 for Services in FY 2021/22. As of April 2020, twenty-three (23) parcels were delinquent in their FY 2019/20 Special Tax obligation which translates to an aggregate delinquency rate of 46.39%.

HIRJ Holdings is requesting for the City of Calexico as the Community Facilities District Administrator to remove fixed charges from the installment tax roll for APN 059-496-007-000, 059-496-008-000, 059-496-009-000, 059-496-010-000. HIRJ Holdings commits to make payments for each property prior to being issued Certificate(s) of Occupancy.

**Fiscal Impact:**

No Fiscal Impact. Deferral of Special Tax Obligation Fund 906 in the amount of \$30,413.72.

**Coordinated with:**

City Manager's Office  
Planning and Building Services Department  
Finance Department

**Attachments:**

1. Request for Changes to 2020/2021- Fixed Charge Assessments City of Calexico, Community Facilities District No. 2005-1 Tax Code: 92110 – Request total \$ 30,413.72
2. Request for Changes to 2013/2014- Fixed Charge Assessments City of Calexico, Community Facilities District No. 2005-1 Tax Code: 92110 – Request total \$ 718,634.00



# City of Calexico

## Finance Department

608 HEBER AVENUE

• CALEXICO, CA 92231

• (760) 768-2130

December 15, 2021

County of Imperial  
Office of the Auditor-Controller  
Property Tax Manager  
940 Main Street  
El Centro, CA 92243

Re: **Request for Changes to 2020/2021 – Fixed Charge Assessments**  
**City of Calexico, Community Facilities District No. 2005-1**  
**Tax Code: 92110 – Request Total- \$ 30,413.72**

In order for the City of Calexico Community Facilities District No. 2005-1 to directly collect the unpaid, Delinquent Fixed Assessments for Fiscal Year 2020/2021, we would like to request removal of the fixed charges from the installment tax roll for APN # 059-496-007-000, 059-496-008-000, 059-496-009-000, 059-496-010-000, as indicated on the attached spreadsheet.

If you have any questions or require additional information, please contact City of Calexico City Manager's Office at 760.768.2110.

Best Regards,  
**CITY OF CALEXICO**

City of Calexico Finance Department



# City of Calexico

## Finance Department

608 HEBER AVENUE

• CALEXICO, CA 92231

• (760) 768-2130

June 2, 2014

County of Imperial  
Office of the Auditor-Controller  
Property Tax Manager  
940 Main Street  
El Centro, CA 92243

Attention: Ann McDonald

*Re: Request for Changes to 2013/2014 - Fixed Charge Assessments  
City of Calexico, Community Facilities District No. 2005-1  
Tax Code: 92110 - - Request Total - \$718,634.00*

In order for the City of Calexico Community Facilities District No. 2005-1 to directly collect the unpaid, Delinquent Fixed Assessments for fiscal year 2013/2014, we would like to request removal of the fixed charges from the installment tax roll, as indicated on the attached spreadsheet. Also enclosed for your reference, is a copy of the *Notice of Intent to Remove Delinquent Special Tax Installments From Tax Roll* that was recorded in the Official Records of Imperial County on May 27, 2014, as Document # 2014010100.

If you have any questions, or require additional information, please contact Linda Wolf or Alex Bowie with Bowie, Arneson, Wiles & Giannone at 949-851-1300.

Very truly yours,

CITY OF CALEXICO

John T. Quinn  
Finance Director

:lkw

cc: Alexander Bowie – Bowie, Arneson, Wiles & Giannone

ASSESSOR PARCEL NUMBER	FISCAL YEAR DELINQUENT	INSTALLMENT DELINQUENT	AMOUNT TO REMOVE	NAME OF OWNER - Last Assessment Roll
059-491-003-000	2013/2014	Both	\$ 316,858.00	PCG-La Jolla Palms, L.P.
059-500-002-000	2013/2014	Both	\$ 401,776.00	PCC-La Jolla Palms, LLC
Total			\$ 718,634.00	

ATTACHMENT A

Assessor's Parcel Number	Fiscal Year	Levy Amount Due
059-496-007-000	2016/17	\$1,509.38
059-496-007-000	2017/18	1,514.22
059-496-007-000	2018/19	1,498.26
059-496-007-000	2019/20	1,498.38
059-496-007-000	2020/21	1,294.40
059-496-008-000	2016/17	1,509.84
059-496-008-000	2017/18	1,514.70
059-496-008-000	2018/19	1,498.26
059-496-008-000	2019/20	1,498.38
059-496-008-000	2020/21	1,294.40
059-496-009-000	2016/17	1,510.08
059-496-009-000	2017/18	1,514.92
059-496-009-000	2018/19	1,498.26
059-496-009-000	2019/20	1,498.38
059-496-009-000	2020/21	1,294.40
059-496-010-000	2016/17	1,742.12
059-496-010-000	2017/18	1,747.72
059-496-010-000	2018/19	1,737.98
059-496-010-000	2019/20	1,738.12
059-496-010-000	2020/21	1,501.52
<b>Total</b>		<b>\$30,413.72</b>