## **ATTACHMENT #1**

## **RESOLUTION NO. 2025-**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF INDIAN WELLS. ACTING ON BEHALF OF FIRE ACCESS MAINTENANCE DISTRICT NO. 1, PROPOSING A SPECIAL TAX WITHIN THE TERRITORY LOCATED WITHIN FIRE ACCESS MAINTENANCE DISTRICT NO. 1 PURSUANT TO GOVERNMENT CODE SECTION 53724 FOR SECURITY, STREET MAINTENANCE AND REPAIR AND ENTRANCE LANDSCAPING SERVICES; CALLING AND GIVING NOTICE OF THE HOLDING OF A SPECIAL MUNICIPAL ELECTION TO BE HELD ON A TUESDAY, MAY 6, 2025, BY MAIL BALLOT, SUBMITTING TO THE VOTERS RESIDING IN FAMD NO. 1 A PROPOSITION FOR THE ENACTMENT OF AN ORDINANCE IMPOSING A SPECIAL PARCEL TAX WITHIN FIRE ACCESS MAINTENANCE DISTRICT NO. 1 PURSUANT TO GOVERNMENT CODE SECTION 53724 AND ELECTIONS CODE SECTION 9222; AND REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE TO PERMIT THE COUNTY REGISTRAR OF VOTERS TO RENDER CERTAIN SERVICES RELATED TO THE SPECIAL MUNICIPAL ELECTION.

**WHEREAS,** the Board of Directors of the Fire Access Maintenance District No. 1 ("FAMD") has recommended holding a special election for the purpose of submitting to the qualified electors of the FAMD the question of whether they will approve a special parcel tax; and

**WHEREAS,** the City Council of the City of Indian Wells, on behalf of the FAMD, desires to call a special election for the purpose of submitting to the qualified electors of the FAMD the question of whether they will approve a special parcel tax; and

**WHEREAS,** pursuant to the requirements of the laws of the State of California, the City Council of the City of Indian Wells calls and orders to be held in the City of Indian Wells, California, on Tuesday, May 6, 2025, a Special Municipal Election on this question.

# NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF INDIAN WELLS, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

**SECTION** 1. The adoption of a special tax for security, street maintenance and repair and entrance landscaping services is hereby proposed pursuant to Government Code Section 53724(a) in the form and at the rates stated in Ordinance, which is attached hereto and incorporated herein by this reference. The type of tax, the rate and maximum amount of tax, the permissible uses of the tax, and the method of its collection are stated in Ordinance Pursuant to Government Code Sections 50077 and 53724(d), this proposal shall be presented to the voters residing within FAMD No. 1 of the City at the special election called for that purpose to be held on May 6, 2025.

**SECTION 2.** Pursuant to the Elections Code Section 4108, and all other requirements of the laws of the State of California, there is hereby called and ordered to be held within Fire Access Maintenance District No. 1 in the City of Indian Wells, California, on Tuesday, May 6, 2025, a Special Municipal Election to be conducted by mail ballot in accordance with the provisions of the Elections Code.

**SECTION** 3. Pursuant to California Elections Code Section 9222, the City Council hereby orders submitted to the voters who reside within the FAMD No. 1 at the Special Municipal Election the following question:

Shall Ordinance be adopted to adopt a Special Parcel Tax to take the place of the current fee for security, maintenance and repair of streets and entrance landscape services within FAMD No. 1?		
	NO	

**SECTION 4.** The ballots to be used at the Special Election called for by this Resolution shall in form and content as required by law.

**SECTION 5.** The City Clerk of the City of Indian Wells is hereby ordered and directed to cause to be published a synopsis of the measure to be submitted at the Special Municipal Election in the time, manner and form required by Section 12111 of the Election Code of the State of California.

**SECTION** 6. In accordance with Section 10002 of the Elections Code, the Board of Supervisors of Riverside County is hereby requested to consent to the Registrar of Voters rendering such election services of the City of Indian Wells as may be requested by the City Clerk of said City, the County of Riverside to be reimbursed in full for such services as are performed.

**SECTION 7.** The election services which the City of Indian Wells requests of the Registrar of Voters, or such other official as may be appropriate, to perform, and which such officer is hereby authorized and directed to perform if said Board of Supervisors consents, shall include: the preparation, printing and mailing of the official and sample ballots, the canvassing of the returns of the election and the furnishing of the results of such canvassing to the City Clerk of the City of Indian Wells, and the performance of such other election services as may be requested by said City Clerk.

**SECTION** 8. All persons qualified to vote at municipal elections in the Fire Access Maintenance District No. 1 in the City of Indian Wells on the day of the election herein provided for shall be qualified to vote on the measure hereby submitted at the Special Municipal Election.

**SECTION 9.** The mail ballots shall be returned to the elections official from whom they were obtained no later than 5:00 p.m. on Election Day, Tuesday, May 6, 2025. As soon as reasonably possible after said closing time, the votes in favor and the votes against said measure shall be counted.

**SECTION** 10. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.

**SECTION** 11. Notice of the time and place of holding the election is hereby given, and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

**SECTION 12.** Pursuant to California Elections Code Section 9280, the City Council directs the City Clerk to transmit a copy of the measure to the City Attorney. The City Attorney shall prepare an impartial analysis of the measure, not to exceed 500 words in length, showing the effect of the measure on the existing law and the operation of the measure, and transmit such impartial analysis to the City Clerk within ten (10) days of the adoption of this Resolution.

**SECTION** 13: The City Clerk of the City of Indian Wells shall receive the canvass as it pertains to the Special Municipal Election, and shall certify the results to this City Council, as required by law.

**SECTION 14.** The City Clerk of the City of Indian Wells is hereby directed to certify to the passage and adoption of this resolution and to file a certified copy of this resolution with the County Registrar of Voters of the County of Riverside.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Indian Wells, California, this 30<sup>th</sup> day of January 2025.

BRUCE WHITMAN MAYOR

## **CERTIFICATION FOR RESOLUTION NO. 2025-**

I, Angelica Avila, City Clerk of the City Council of the City of Indian Wells, California, **DO HEREBY CERTIFY** that the whole number of the members of the City Council is five (5); that the above and foregoing Resolution was duly and regularly passed and adopted at an adjourned regular meeting of the City Council of the City of Indian Wells on the 30<sup>th</sup> day of January 2025 by the following vote:

AYES: NOES:	
ATTEST:	APPROVED AS TO FORM:
ANGELICA AVILA CITY CLERK	TODD LEISHMAN FOR BEST BEST & KRIEGER LLP CITY ATTORNEY

#### **EXHIBIT "A"**

# ORDINANCE NO.\_\_\_\_

AN ORDINANCE OF THE CITY OF INDIAN WELLS, CALIFORNIA, LEVYING A SPECIAL TAX WITHIN FAMD NO. 1 FOR SECURITY, STREET MAINTENANCE AND REPAIR AND ENTRANCE LANDSCAPE SERVICES AND AMENDING THE INDIAN WELLS MUNICIPAL CODE

THE PEOPLE OF THE FIRE ACCESS MAINTENANCE DISTRICT NO. 1, CITY OF INDIAN WELLS, CALIFORNIA, DO HEREBY ORDAIN AS FOLLOWS:

**SECTION 1.** Chapter 3.17 of the Indian Wells Municipal Code is amended to read as follows:

#### **CHAPTER 3.17**

# **SPECIAL PARCEL TAX WITHIN FAMD NO. 1**

**3.17.010 Title and Purpose.** The special tax imposed by this Chapter shall be known as the "FAMD No. 1 Special Parcel Tax." The purpose of the tax is to replace in its entirety the parcel fee which has been levied annually to finance security, street maintenance and repair and entrance landscape services within Fire Access Maintenance District No. 1 within the City.

## 3.17.020 Definitions.

- **3.17.020(a) District.** "District" as used in this Chapter means the territory located within the Fire Access Maintenance District No. 1 as described in the Fire Access Maintenance District Boundary Map dated April, 1996.
- **3.17.020(b) FAMD No. 1.** "FAMD No. 1" as used in this Chapter means Fire Access Maintenance District No 1.
- **3.17.020(c) Fiscal Year.** "Fiscal year" as used in this Chapter means the period starting on July 1 and ending the following June 30.
- **3.17.020(d) GOLF CLUB / GOLF COURSE.** "Golf Club/Golf Course" as used in this Chapter shall mean a parcel or parcels under common use as a golf course and club house, which according to the records of the Riverside County Assessor as of March 1 of the preceding fiscal year, is designated for golf course or clubhouse uses or non-residential use.
- **3.17.020 (e) Parcel.** "Parcel" as used in this Chapter shall mean each assessor parcel of improved or unimproved real property including but not limited to any single family residence or any other unit of real property subject to the Subdivision Map Act (Government Code Sections 66410 et seq.) that is within the boundaries of Fire Access Maintenance District No. 1 within the City, based on the Riverside County equalized tax roll.

- **3.17.020(f) Residential Dwelling Unit.** "Residential dwelling unit" as used in this Chapter shall mean any single-family residence.
- **3.17.020(g) Residential Parcel.** "Residential parcel" as used in this Chapter shall mean a parcel, which, according to the records of the Riverside County Assessor as March 1 of the preceding fiscal year, is designated for residential use.
- **3.17.030 Imposition of Special Tax.** Pursuant to the authority of Article XI, Section 7 of the California Constitution and Government Code Section 53724, a special tax is hereby imposed on each and every parcel of property located within the boundaries of Fire Access Maintenance District No. 1 within the City of Indian Wells for each fiscal year, commencing with fiscal year 2025-2026. The tax shall be imposed annually by resolution of the City Council in amounts deemed necessary by the City Council, upon recommendation of the board of Directors of FAMD No. 1, to generate sufficient revenue to furnish security, street maintenance and repair and entrance landscape services within the District, but in no event shall the tax exceed the maximum amounts permitted in this Chapter without approval of two-thirds (2/3) of the voters of the District voting on the question.

# 3.17.040 Maximum Amount of Tax

**3.17.040(a) Residential Parcels.** The amount of the tax imposed for fiscal year 2025/2026 on residential parcels shall be as follows:

Land Use	<u>Assessment</u>
Each improved residential parcel that has a residential dwelling	\$1,514.00/Annually
unit.	
Each unimproved residential parcel that is one acre or less in size.	\$1029.00/Parcel Annually
Each unimproved residential parcel that is more than one acre in	\$809.00/Acre Annually
size.	-

Each year following fiscal year 2025/2026 the special parcel tax shall increase between a maximum 3% or the annual change from January of the preceding year to January of the current year in the consumer price index (CPI) for Riverside-San Bernardino-Ontario Area for All Urban Consumers.

- **3.17.040(b) Golf Club / Golf Course.** The amount of the tax imposed for fiscal year 2025/2026 for the Golf Club / Golf Course shall be \$279,300.00. Each year following fiscal year 2025/2026 the special parcel tax shall increase between a maximum 3% or the annual change from January of the preceding year to January of the current year in the consumer price index (CPI) for Riverside-San Bernardino-Ontario Area for All Urban Consumers.
- **3.17.050 Method of Collection.** The Special tax imposed by this Chapter shall be collected in the same manner, on the same dates, and shall be subject to the same penalties and interest as other charges and taxes fixed and collected by the county of Riverside on behalf of the City of Indian Wells.

Said special tax, together with all penalties and interest thereon, shall constitute a lien upon the parcel upon which it is levied until it has been paid, and said special tax, together with all penalties and interest thereon, shall, until paid, constitute a personal obligation to the City of Indian Wells by the persons who own the parcel on the date the tax is due.

- **3.17.060 Special Fund; Use of Tax Proceeds.** The revenue raised by the special tax imposed by this Chapter shall be placed in a special fund to be used by FAMD No. 1 or any successor entity providing services for the territory located within the District only for the purposes of obtaining, providing, operating and maintaining the gate houses and gate house grounds, security, street maintenance and repair, including the cleaning of storm drains and the purposes described in Section 2 of Resolution No. 73-18, including equipment acquisition, costs of labor and materials, and administrative expenses incurred by FAMD No. 1 in connection therewith.
- **3.17.070 Amendments to this Chapter.** The City Council shall be empowered to amend this Chapter by three (3) affirmative votes of the members thereof for the purposes of carrying out the general purposes of this Chapter in order to conform to State law that permits the County Tax Collector, or other proper official, to collect a special tax such as is levied by this Chapter in conjunction with County taxes or in order to assign duties pursuant to the ordinance to other officers. However, in no event shall any such amendment result in an increase in the maximum amount of the tax as set forth in Section 3.17.040 or a change in the use to which the tax revenue is put as set forth in Section 3.17.060.
- **3.17.080 Exemptions.** The special tax imposed by this Chapter shall not be imposed upon a federal or State governmental agency or another local governmental agency or upon any parcel of property that is exempt from the special tax imposed by this Chapter pursuant to any provision of the Constitution or any paramount law.
- **3.17.090 Disposition of Surplus Revenues.** Unexpended revenues raised by the special tax imposed by this Chapter may only be used in the succeeding year for the purposes stated in this Chapter by lowering the next year's tax by the amount unexpended or returned to the taxpayers on the same pro rata basis as originally levied.
- **3.17.100 Transfer of Powers under this Chapter.** The authority and duties of the City Council set forth in this Chapter may by resolution of the City Council be transferred or delegated to the governing body of a successor entity to FAMD No.1, if any, authorized by statute to impose special taxes.
- **SECTION 2.** If any provision of this ordinance or the application thereof to any person or circumstances is held invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any other provision or applications, and to this end the provisions of this ordinance are declared to be severable. The City Council, and the electorate by referendum, do hereby declare that they would have adopted this ordinance and each section, subsection, sentence, clause, phrase, part or portion thereof, irrespective of the fact that any one or more sections, subsections, clauses, phrases, parts or portions thereof, be declared invalid or unconstitutional.

**SECTION 3.** This ordinance, or any provisions thereof other than those provisions, if any, which provide for modification by the City Council of the City of Indian Wells, may only be amended or repealed by approval of two-thirds (2/3) of the voters voting on the ordinance or provisions thereof at any initiative or referendum election.

**SECTION 4.** This ordinance shall be referred to, and shall be effective only if approved by two-thirds (2/3) of the voters residing within FAMD No. 1 voting at an election to be held on May 6, 2025 and shall go into effect ten (10) days after the City Council has, be resolution, declared that this ordinance was approved by two-thirds (2/3) of the voters voting thereon.

**SECTION 5.** The Mayor shall certify the passage and adoption of this ordinance by the electorate voting thereon on the 6<sup>th</sup> day of May 2025.

I hereby certify that the foregoing ordinance was **PASSED, APPROVED AND ADOPTED** by the people of the City of Indian Wells residing in FAMD No. 1 on the 6<sup>th</sup> day of May 2025.

BRUCE WHITMAN MAYOR
APPROVED AS TO FORM:
TODD LEISHMAN FOR BEST BEST & KRIEGER LLP