

ATTACHMENT #1

RESOLUTION NO. 2026-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF INDIAN WELLS, CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF A SPECIAL PARCEL TAX FOR THE CITY OF INDIAN WELLS FIRE ACCESS MAINTENANCE DISTRICT NO. 1

WHEREAS, the City Council of the City of Indian Wells, California (the "City Council"), by Ordinance No. 572 and previous Resolutions, has established procedures to replace in its entirety the parcel tax which has been levied annually against parcels of land within the Indian Wells Fire Access Maintenance District No. 1 (the "FAMD") to finance security, street maintenance and repair, and entrance landscape services within the District; and

WHEREAS, the City Council, by Resolution No. 2025-25 and pursuant to the requirements of the laws of the State of California, held a Special Municipal Election on May 6, 2025, at which time 2/3 of the qualified electors of the District voting on the ballot measure approved the parcel tax rates stated in Ordinance No. 572 to finance security, street maintenance, and repair, and entrance landscape services within the FAMD; and

WHEREAS, the City Council has retained Willdan Financial (the "Engineer") to assist the City with the preparation of the annual levy and collection of special taxes by the FAMD; and

WHEREAS, the Engineer has prepared the proposed levy and collection of special parcel taxes upon eligible parcels of land within the FAMD, and the City Council has approved such special taxes; and

WHEREAS, the City Council desires to levy and collect special taxes against parcels of land within the FAMD for the Fiscal Year commencing July 1, 2026, and ending June 30, 2027, to finance security, street maintenance and repair, and entrance landscape services within the FAMD; and

WHEREAS, a Public Hearing Notice was published in a newspaper of general circulation once at least fifteen (15) days before the public hearing on annual levies; a copy of the Public Hearing Notice was posted in three (3) public places within the City.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE DISTRICT AS FOLLOWS:

SECTION 1. The Fire Access Maintenance District special parcel tax includes an annual escalation factor equal to the greater of 3.0 percent or the year-over-year percentage change in the Consumer Price Index (CPI) for All Urban Consumers in the Riverside–San Bernardino–Ontario metropolitan area, measured from January of the prior year to January of the current year.

SECTION 2. The Fire Access Maintenance District No. 1 special parcel tax shall be paid by the property owners to the City for the Fiscal Year commencing July 1, 2026, and ending June 30, 2027, shall be placed on the tax rolls for the County of Riverside and shall be as follows:

Residential

<u>Land Use</u>	<u>Assessment</u>
Residential Improved	\$1,559 per unit per year
Residential Vacant Lot 1 acre or less	\$1,060 per unit per year
Vacant Land greater than 1 acre	\$833 per acre per year

Golf Club / Golf Course

The amount of the tax imposed for Fiscal Year 2026-2027 for the Golf Club / Golf Course shall be \$287,679.

SECTION 3. The above rates shall be effective July 1, 2026, through June 30, 2027.

SECTION 4. The County Auditor of the County of Riverside shall enter on the County Assessment Roll opposite each eligible parcel of land the amount of levy set forth herein, and such levies shall be collected at the same time and in the same manner as the County taxes are collected. After collection by the County, the net amount of the levy shall be paid to the City Treasurer.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Indian Wells, California, at a special meeting held on this 5th day of March 2026.

**DR. TOPER TAYLOR
MAYOR**

CERTIFICATION FOR RESOLUTION NO. 2026-

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 a special meeting of the City Council of the City of Indian Wells the 5th day of March 2026, by the following vote:

AYES:

NOES:

ATTEST:

APPROVED AS TO FORM:

**ANGELICA AVILA
CITY CLERK**

**TODD LEISHMAN FOR
BEST BEST & KRIEGER
CITY ATTORNEY**