

West's Annotated California Codes

Government Code (Refs & Annos)

Title 5. Local Agencies (Refs & Annos)

Division 2. Cities, Counties, and Other Agencies (Refs & Annos)

Part 1. Powers and Duties Common to Cities, Counties, and Other Agencies (Refs & Annos)

Chapter 2.5. The Mello-Roos Community Facilities Act of 1982 (Refs & Annos)

Article 4. Procedures for Levying (Refs & Annos)

West's Ann.Cal.Gov.Code § 53340

§ 53340. Rates and apportionment; procedures; exemptions; authorized purposes; collection; waiver of delinquency penalties and redemption penalties; liens to secure levy

Effective: January 1, 2014

Currentness

(a) After a community facilities district has been created and authorized to levy specified special taxes pursuant to Article 2 (commencing with Section 53318), Article 3 (commencing with Section 53330), or Article 3.5 (commencing with Section 53339), the legislative body may, by ordinance, levy the special taxes at the rate and apportion them in the manner specified in the resolution adopted pursuant to Article 2 (commencing with Section 53318), Article 3 (commencing with Section 53330), or Article 3.5 (commencing with Section 53339). After creation of a community facilities district that includes territory proposed for annexation in the future by unanimous approval as described in subdivision (b) of Section 53339.3, the legislative body may, by ordinance, provide for the levy of special taxes on parcels that will be annexed to the community facilities district at the rate or rates to be approved unanimously by the owner or owners of each parcel or parcels to be annexed to the community facilities district and for apportionment and collection of the special taxes in the manner specified in the resolution of formation.

(b) The legislative body may provide, by resolution, for the levy of the special tax in the current tax year or future tax years at the same rate or at a lower rate than the rate provided by the ordinance, if the resolution is adopted and a certified list of all parcels subject to the special tax levy including the amount of the tax to be levied on each parcel for the applicable tax year, is filed by the clerk or other official designated by the legislative body with the county auditor on or before the 10th day of August of that tax year. The clerk or other official designated by the legislative body may file the certified list after the 10th of August but not later than the 21st of August if the clerk or other official obtains prior written consent of the county auditor.

(c) Properties or entities of the state, federal, or local governments shall, except for properties that a local agency is a landowner of within the meaning of subdivision (f) of Section 53317, or except as otherwise provided in Section 53317.3, be exempt from the special tax. No other properties or entities are exempt from the special tax unless the properties or entities are expressly exempted in the resolution of formation to establish a district adopted pursuant to Section 53325.1 or in a resolution of consideration to levy a new special tax or special taxes or to alter the rate or method of apportionment of an existing special tax as provided in Section 53334.

(d) The proceeds of any special tax may only be used to pay, in whole or part, the cost of providing public facilities, services, and incidental expenses pursuant to this chapter.

(e) The special tax shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem

taxes, unless another procedure has been authorized in the resolution of formation establishing the district and adopted by the legislative body.

(f)(1) Notwithstanding subdivision (e), the legislative body of the district may waive all or any specified portion of the delinquency penalties and redemption penalties if it makes all of the following determinations:

(A) The waivers shall apply only to parcels delinquent at the time of the determination.

(B) The waivers shall be available only with respect to parcels for which all past due and currently due special taxes and all other costs due are paid in full within a limited period of time specified in the determination.

(C) The waivers shall be available only with respect to parcels sold or otherwise transferred to new owners unrelated to the owner responsible for the delinquency.

(D) The waivers are in the best interest of the debtholders.

(2) The charges with penalties to be waived shall be removed from the tax roll pursuant to Section 53356.2 and local administrative procedures, and any distributions made to the district prior to collection pursuant to Chapter 3 (commencing with Section 4701) of Part 8 of Division 1 of the Revenue and Taxation Code shall be repaid by the district prior to granting the waiver.

(g) The tax collector may collect the special tax at intervals as specified in the resolution of formation, including intervals different from the intervals determining when the ordinary ad valorem property taxes are collected. The tax collector may deduct the reasonable administrative costs incurred in collecting the special tax.

(h) All special taxes levied by a community facilities district shall be secured by the lien imposed pursuant to Section 3115.5 of the Streets and Highways Code. This lien shall be a continuing lien and shall secure each levy of special taxes. The lien of the special tax shall continue in force and effect until the special tax obligation is prepaid, permanently satisfied, and canceled in accordance with Section 53344 or until the special tax ceases to be levied by the legislative body in the manner provided in Section 53330.5. If any portion of a parcel is encumbered by a lien pursuant to this chapter, the entirety of the parcel shall be encumbered by that lien.

Credits

(Added by Stats.1982, c. 1451, § 1. Amended by Stats.1984, c. 269, § 26, eff. July 3, 1984; Stats.1986, c. 1102, § 33, eff. Sept. 24, 1986; Stats.1987, c. 1440, § 8.5; Stats.1988, c. 1365, § 13; Stats.1989, c. 128, § 1, eff. July 12, 1989; Stats.1991, c. 1110 (S.B.682), § 20; Stats.1997, c. 946 (A.B.1224), § 2; Stats.2007, c. 670 (A.B.373), § 91; Stats.2013, c. 219 (S.B.692), § 6.)

West's Ann. Cal. Gov. Code § 53340, CA GOVT § 53340

Current with urgency legislation through Ch. 2 of 2016 Reg.Sess. and Ch. 1 of 2015-2016 2nd Ex.Sess.

Attachment C

T. 5, D. 2, Pt. 1, Ch. 2.5, Art. 1, Refs & Annos, CA GOVT T. 5, D. 2, Pt. 1, Ch. 2.5,...

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Chapter 2.5. The Mello-Roos Community Facilities Act of 1982

Article 1. General Provisions

West's Ann.Cal.Gov.Code T. 5, D. 2, Pt. 1, Ch. 2.5, Art. 1, Refs & Annos
Currentness

Editors' Notes

GENERAL NOTES

2012 Main Volume

<Article 1 was added by Stats.1982, c. 1451, § 1.>

<Another Article 1, "General Provisions", added by Stats.1982, c. 1439, p. 5495, § 1, consisting of §§ 53311 to 53317, was repealed by Stats.1984, c. 269, § 1, eff. July 3, 1984.>

West's Ann. Cal. Gov. Code T. 5, D. 2, Pt. 1, Ch. 2.5, Art. 1, Refs & Annos, CA GOVT T. 5, D. 2, Pt. 1, Ch. 2.5, Art. 1, Refs & Annos

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