

ORDINANCE NO. 2025-31

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF JURUPA VALLEY, CALIFORNIA, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF CITY OF JURUPA VALLEY COMMUNITY FACILITIES DISTRICT NO. 2024-003 (LAS PALMAS) AUTHORIZING THE LEVY OF A SPECIAL TAX THEREIN

RECITALS:

WHEREAS, the City Council of the City of Jurupa Valley (the "City Council"), has previously adopted Resolution No. 2025-141 entitled "Resolution of Intention of the City Council of the City of Jurupa Valley, California to Establish City of Jurupa Valley Community Facilities District No. 2024-003 (Las Palmas) and to authorize the levy of a Special Tax within City of Jurupa Valley Community Facilities District No. 2024-003 (Las Palmas)" (the "Resolution of Intention"), stating its intention to conduct proceedings to form City of Jurupa Valley Community Facilities District No. 2024-003 (Las Palmas) (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Act") to finance certain services (the "Services") including incidental expenses, to serve the CFD; and

WHEREAS, the Resolution of Intention set December 18, 2025, at 7:00 p.m., or as soon thereafter as practical, as the date of a public hearing on all matters pertaining to the formation of the CFD, the extent of the CFD, the furnishing of Services to serve the CFD, and the proposed Rate and Method of Apportionment of the special tax within the CFD (the "Rate and Method"); and

WHEREAS, a notice of public hearing was published as required by law and mailed to all landowners proposed to be included in the CFD in accordance with the Act; and

WHEREAS, at the public hearing, evidence was presented to the City Council on such matters before it, including a special report (the "Report") describing the services necessary to adequately meet the needs of the CFD and the estimated costs of financing such Services as required by Section 53321.5 of the Act; and

WHEREAS, at the public hearing, all persons desiring to be heard on all matters pertaining to the formation of the CFD, the extent of the CFD, the furnishing of Services to serve the CFD, and the Rate and Method were heard and a full and fair hearing was held; and

WHEREAS, subsequent to the public hearing, the City Council adopted a resolution entitled "Resolution of Formation of the City Council of the City of Jurupa Valley, California, to Establish City of Jurupa Valley Community Facilities District No. 2024-003 (Las Palmas), to Establish an Appropriations Limit therefor, to Authorize the Submittal of the Levy of Special Taxes, and to Submit the Establishment of an Appropriations Limit, to the Qualified Electors of such Community Facilities District" (the "Resolution of Formation") which established the CFD and authorized the levy of a special tax within the CFD; and

WHEREAS, subsequent to the public hearing, the City Council also adopted a resolution entitled "Resolution of the City Council of the City of Jurupa Valley Calling a Special Election and Submitting to the Qualified Electors of City of Jurupa Valley Community Facilities District No. 2024-003 (Las Palmas) Propositions Regarding the Establishment of an Appropriations Limit and the Annual Levy of a Special Tax Within the Community Facilities District" (the "Resolution Calling Election") which called a special election of the qualified electors within the CFD; and

WHEREAS, pursuant to the terms of the Resolution Calling Election, an election was held in which qualified electors of the CFD approved the establishment of an appropriations limit for the CFD and the levy of a special tax (the "Special Tax") within the CFD; and

WHEREAS, on December 18, 2025, the City Council adopted a resolution entitled "Resolution of the City Council of the City of Jurupa Valley Declaring the Results of a Special Election in the City of Jurupa Valley Community Facilities District No. 2024-003 (Las Palmas) and Directing the Recording of a Notice of Special Tax Lien" (the "Resolution Declaring Results of Election") which certified the results of the December 18, 2025 election conducted by the City Clerk, which results showed that more than two-thirds of the votes cast in the CFD were in favor of the proposition to levy the Special Tax and the proposition to establish an appropriations limit for the CFD;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF JURUPA VALLEY DOES ORDAIN AS FOLLOWS:

1. Recitals Correct. The foregoing recitals are true and correct.
2. Authorization of the Levy of a Special Tax. By the passage of this Ordinance, the City Council authorizes the levy of the Special Tax in the CFD in accordance with the Rate and Method set forth in the Exhibit "B" to the Resolution of Formation, Resolution No. 2025-165 which is on file in the office of the City Clerk and incorporated by reference herein.
3. Annual Rate Determination. The City Council is hereby further authorized to determine on or before August 10 each year, or such other date as is established by law or by the County Auditor-Controller of the County of Riverside, the specific Special Tax to be levied on each parcel of land in the CFD, except that special taxes to be levied shall not exceed the maximum rates set forth in the Rate and Method, but the Special Tax may be levied at a lower rate.
4. Exempt Property. Except as provided in Section 53340.1 of the Act and except for properties that a local agency is a landowner of within the meaning of subdivision (f) of Section 53317 of the Act, pursuant to Section 53340 of the Act, properties of entities of the state, federal and local governments shall be exempt from the levy of the Special Tax. Reference is hereby made to the Rate and Method for a description of other properties or entities that are expressly exempted from the levy of the Special Tax.

5. Use of Collections. All of the collections of the Special Tax shall be used only as provided by the Act and in the Resolution of Formation. The Special Tax shall be levied only so long as needed for the purposes as described in the Resolution of Formation.
6. Collection. The Special Tax shall be collected in the same manner as ordinary ad valorem taxes and shall be subject to the same penalties and the same procedure, sale and lien in any case of delinquency as applicable for ad valorem property taxes; provided, however, that the Special Tax may be collected by direct billing by the City of the property owners in the CFD or in such other manner as may be provided by the City Council. In addition, the provisions of Section 53356.1 of the Act shall apply to any delinquent Special Tax payments.
7. Authorization. The specific authorization for adoption of the Ordinance is Section 53340 of the Act.
8. Severability. If for any reason any portion of the Ordinance is found to be invalid, or if the Special Tax is found inapplicable for any particular parcel within the CFD, by a court of competent jurisdiction, the balance of this Ordinance, and the application of the Special Tax to the remaining parcels within the CFD shall not be affected.
9. Certification. The City Clerk shall certify the passage of this Ordinance and cause it to be published or posted in accordance with law.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Jurupa Valley on this 15th day of January 2026.

BRIAN BERKSON
MAYOR

ATTEST:

MARIA MORRIS
CITY CLERK

CERTIFICATION

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE) ss.
CITY OF JURUPA VALLEY)

I, Maria Morris, City Clerk of the City of Jurupa Valley, do hereby certify that the foregoing Ordinance No. 2025-31 was regularly introduced at a regular meeting of the City Council held on the 18th day of December 2025 and thereafter at a regular meeting held on the 15th day of January 2026, it was duly passed and adopted by the following vote of the City Council:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Jurupa Valley, California, this 15th day of January 2026.

Maria Morris
City Clerk
City of Jurupa Valley