

AN ORDINANCE OF THE CITY COUNCIL OF THE
CITY OF LONG BEACH LEVYING SPECIAL TAXES
WITHIN IMPROVEMENT AREAS A AND B OF THE CITY
OF LONG BEACH COMMUNITY FACILITIES DISTRICT
NO. 2007-1 (DOUGLAS PARK – COMMERCIAL AREA)

WHEREAS, on January 23, 2007, this City Council of the City of Long Beach (the "City") adopted a resolution entitled "A Resolution of the City Council of the City of Long Beach Declaring Intention to Establish a Community Facilities District and to Authorize the Levy of Special Taxes Therein – Douglas Park Commercial Area" (the "Resolution of Intention"), stating its intention to establish the City of Long Beach Community Facilities District No. 2007-1 (Douglas Park – Commercial Area) (the "District") pursuant to the Long Beach Special Tax Financing Improvement Law, Section 3.52.511 et seq. of the Long Beach Municipal Code (the "Law"), to finance costs of certain public improvements (the "Facilities") and certain municipal services (the "Services"); and

WHEREAS, the Resolution of Intention designated a portion of the District as "Improvement Area A of the City of Long Beach Community Facilities District No. 2007-1 (Douglas Park – Commercial Area)" ("Area A"), and a portion of the District as "Improvement Area B of the City of Long Beach Community Facilities District No. 2007-1 (Douglas Park – Commercial Area)" ("Area B"), as authorized by Section 3.52.565 of the Law (Area A and Area B are sometimes referred to below individually as an "improvement area" and collectively as the "improvement areas"); and

WHEREAS, notice was published as required by the Law of the public hearing to occur on February 20, 2007, as called pursuant to the Resolution of Intention relative to the intention of this City Council to form the improvement areas of the District

1 to provide for costs of the Facilities and of the Services; and

2 WHEREAS, the public hearing was held on February 20, 2007, and at the
3 public hearing all persons desiring to be heard on all matters pertaining to the formation
4 of each of the two improvement areas of the District and the levy of special taxes in
5 each improvement area were heard, substantial evidence was presented and
6 considered by this City Council and a full and fair hearing was held; and

7 WHEREAS, subsequent to the close of the public hearing, this City
8 Council adopted resolutions entitled "A Resolution of the City Council of the City of
9 Long Beach of Formation of Improvement Areas A and B of the City of Long Beach
10 Community Facilities District No. 2007-1 (Douglas Park – Commercial Area),
11 Authorizing the Levy of a Special Tax Within the Improvement Areas, Preliminarily
12 Establishing Appropriations Limits for the Improvement Areas, and Submitting Levy of
13 the Special Tax and the Establishment of the Appropriations Limits to the Qualified
14 Electors of the Improvement Areas" (the "Resolution of Formation"), "A Resolution of
15 the City Council of the City of Long Beach Determining the Necessity to Incur Bonded
16 Indebtedness Within Improvement Areas A and B of the City of Long Beach Community
17 Facilities District No. 2007-1 (Douglas Park – Commercial Area) and Submitting
18 Proposition to the Qualified Electors of the Improvement Areas" (the "Resolution of
19 Necessity") and "A Resolution of the City Council of the City of Long Beach Calling
20 Special Elections Within Improvement Areas A and B of the City of Long Beach
21 Community Facilities District No. 2007-1 (Douglas Park – Commercial Area)," which
22 resolutions established Area A and Area B, authorized the levy of a special tax within
23 each of the two improvement areas, and called an election within each of the two
24 improvement areas on the proposition of incurring indebtedness, levying a special tax
25 and establishing an appropriations limit for each of the respective improvement areas of
26 the District; and

27 WHEREAS, on February 20, 2007 an election was held within each of
28 Area A and Area B of the District in which the then eligible landowner electors approved

1 said propositions for each of the respective improvement areas by more than a two-
2 thirds vote in each improvement area;

3

4 NOW, THEREFORE, the City Council of the City of Long Beach ordains
5 as follows:

6 Section 1. By the passage of this Ordinance this City Council hereby
7 authorizes and levies special taxes within Area A of the District, pursuant to the Law, at
8 the rate and in accordance with the rate and method of apportionment of special taxes
9 for Area A approved by the Resolution of Formation which Resolution is by this
10 reference incorporated herein. The special taxes are hereby levied commencing in the
11 current fiscal year and in each fiscal year thereafter as provided in the rate and method
12 of apportionment of special taxes for such improvement area.

13 By the passage of this Ordinance this City Council hereby authorizes and
14 levies special taxes within Area B of the District, pursuant to the Law, at the rate and in
15 accordance with the rate and method of apportionment of special taxes for Area B
16 approved by the Resolution of Formation. The special taxes shall be levied
17 commencing in the current fiscal year and in each fiscal year thereafter as provided in
18 the rate and method of apportionment of special taxes for such improvement area.

19 Sec. 2. The City Treasurer is hereby authorized and directed each
20 fiscal year to determine the specific special tax rate and amount to be levied for each
21 parcel of real property within each improvement area of the District, in the manner and
22 as provided in the Resolution of Formation.

23 Sec. 3. Properties or entities of the State, federal or local
24 governments shall be exempt from any levy of the special taxes in an improvement
25 area, to the extent set forth in the rate and method of apportionment of special taxes for
26 the respective improvement area in the forms attached to the Resolution of Intention.
27 In no event shall the special taxes be levied on any parcel within an improvement area
28 of the District in excess of the maximum tax specified in the rate and method of

1 apportionment of special taxes for the respective improvement area.

2 Sec. 4. All of the collections of the special tax for an improvement
3 area shall be used as provided for in the Law and in the Resolution of Formation
4 including the payment directly of the costs of Facilities and Services authorized to be
5 funded by the improvement area, the payment of principal and interest on the bonds
6 issued for the improvement area, the replenishment of the reserves for any such bonds,
7 the payment of the costs of the City in administering the improvement area, and the
8 payment of the costs of collecting and administering the special tax.

9 Sec. 5. The special taxes shall be collected from time to time for an
10 improvement area as necessary to meet the financial obligations of the respective
11 improvement area on the secured real property tax roll in the same manner as ordinary
12 ad valorem taxes are collected. The special taxes shall have the same lien priority, and
13 be subject to the same penalties and the same procedure and sale in cases of
14 delinquency as provided for ad valorem taxes. In addition, the provisions of Section
15 3.52.5610 of the Law shall apply to delinquent special tax payments. The City
16 Treasurer is hereby authorized and directed to provide all necessary information to the
17 auditor/tax collector of the County of Los Angeles and to otherwise take all actions
18 necessary in order to effect proper billing and collection of the special tax, so that the
19 special tax shall be levied and collected in sufficient amounts and at the times
20 necessary to satisfy the financial obligations of each improvement area of the District in
21 each fiscal year.

22 Notwithstanding the foregoing, the City Treasurer may collect one or more
23 installments of the special taxes on any one or more parcels in any improvement area
24 of the District by means of direct billing by the City of the property owners within the
25 applicable improvement area, if, in the judgment of the City Treasurer, such means of
26 collection will reduce the administrative burden on the City in administering the
27 improvement area or is otherwise appropriate in the circumstances. In such event, the
28 special taxes shall become delinquent if not paid when due as set forth in any such

1 respective billing of the applicable property owners.

2 Sec. 6. The City Treasurer is hereby directed to establish an
3 account for each improvement area (which need not be a separate deposit account, but
4 may be a separate general ledger account so long as fund for such improvement area
5 can be separately accounted for, or may be an account held by a fiscal agent on behalf
6 of the City) into which proceeds of the special tax levied for such improvement area will
7 be deposited, and the City Treasurer is hereby directed to file an annual report with this
8 City Council for each improvement area as required by Section 50075.3 of the
9 California Government Code.

10 Sec. 7. If for any reason any portion of this Ordinance is found to be
11 invalid, or if the special tax is found inapplicable to any particular parcel within an
12 improvement area of the District, by a Court of competent jurisdiction, the balance of
13 this Ordinance, and the application of the special tax to the remaining parcels within the
14 improvement areas of District shall not be affected.

15 Sec. 8. The City Clerk shall certify to the passage of this ordinance
16 by the City Council and cause it to be posted in three conspicuous places in the City of
17 Long Beach, published within fifteen (15) days after its passage at least once in a
18 newspaper of general circulation published and circulated in the City, and it shall take
19 effect on the thirty-first day after it is approved by the Mayor.

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21 I hereby certify that the foregoing ordinance was adopted by the City
22 Council of the City of Long Beach at its meeting of March 6, 2007, by the

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Robert E. Shannon
City Attorney of Long Beach
333 West Ocean Boulevard
Long Beach, California 90802-4664
Telephone (562) 570-2200

1 following vote:

2 Ayes: Councilmembers: B. Lowenthal, S. Lowenthal,
3 O'Donnell, Reyes Uranga.

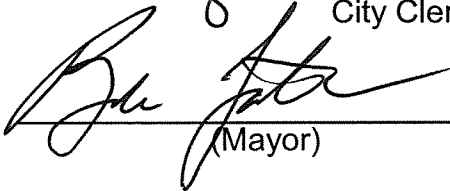
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6 Noes: Councilmembers: DeLong, Gabelich, Lerch.
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8 Absent: Councilmembers: Schipske.
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11  _____
12 City Clerk

13 Approved: 3/13/07
14 (Date)

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(Mayor)

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