

EXHIBIT A

ORDINANCE NO. 71 AN ORDINANCE OF THE CITY OF WILDOMAR, CALIFORNIA, ADDING A NEW CHAPTER 3.18 TO THE WILDOMAR MUNICIPAL CODE AUTHORIZING A SPECIAL TAX TO PROVIDE FUNDING FOR WILDOMAR COMMUNITY PARKS AND COMMUNITY PARK RELATED FACILITIES, PROGRAMS AND SERVICES

The people of the City of Wildomar do ordain as follows:

SECTION 1. ADDITION OF CHAPTER 3.18. A new chapter 3.18 entitled "Save Wildomar Community Parks Funding Measure" is hereby added to Title 3 "Revenue and Finance" of the Wildomar Municipal Code, and shall read as follows:

"Chapter 3.18 – SAVE WILDOMAR COMMUNITY PARKS FUNDING MEASURE

3.18.010 – Authority to Adopt Measure. This chapter and the tax authorized herein are adopted pursuant to the provisions of the California Constitution, Articles XIII A §4 and XIII C §2, and pursuant to Sections 50075 *et seq.* and 53722 *et seq.* of the California Government Code.

3.18.020 – Purpose. The tax authorized by this chapter is solely for the purpose of raising revenue to pay for the availability of and the funding, repair, operating and maintenance of community parks and community park related facilities, programs and services within the City of Wildomar. The tax is not imposed as an *ad valorem* tax on real property, nor a transaction tax or sales tax on the sale of real property. The proceeds of the tax will be deposited in a special fund and shall be restricted for the purposes stated above. As such, the tax is a special tax.

3.18.030 – Use of Proceeds. Tax proceeds raised pursuant to this chapter may only be used for Wildomar community park purposes as specified in Section 3.18.020, including, but not limited to, maintaining clean public restrooms, maintaining safe playground equipment, restoring safety lighting, removing graffiti, maintaining sports fields, and maintaining landscaping and public structures situated in Wildomar community parks. Tax proceeds raised pursuant to this chapter may also be used for audit reports as set forth in this chapter.

3.18.040 – Annual Report. An annual report shall be prepared and filed with the City Council of the City as provided in Sections 50075.1 and 50075.3 of the California Government Code, and shall contain (a) the amount of funds collected and expended, and (b) the status of the community park and community park

facilities, programs and services funded by the tax proceeds raised pursuant to this chapter, including the costs of staff, utilities, materials, contract services and other items related to the repair and maintenance of community parks and community park facilities.

3.18.050 – Annual Audit. The Director of Finance shall cause the City's independent auditor to perform an annual audit of the expenditure of the proceeds of the tax imposed by this chapter.

3.18.060 – Oversight Committee. By no later than March 1, 2013, the City Council shall establish a Wildomar Community Parks Funding Measure Citizen's Oversight Advisory Committee to advise the City Council regarding the collection and expenditure of tax revenues collected under the authority of this chapter. The Committee shall consist of at least five members, who shall be residents of the City. The terms of the Committee members and their specific duties shall be established by resolution of the City Council.

3.18.070 – Special Tax Fund. Tax proceeds raised pursuant to this chapter shall be deposited into a special fund in the City treasury, to be designated the "Wildomar Community Parks Special Tax Fund," and appropriated and expended only for the purposes authorized by this chapter.

3.18.080 – Special Tax. Commencing as of July 1, 2013 and continuing annually thereafter, there is imposed a tax on all parcels in the City for the privilege of using community park and community park related facilities, programs and services and the availability of such facilities, programs and services. The maximum tax rate imposed hereby shall not exceed Twenty-Eight Dollars (\$28.00) per parcel per year. For purposes of this chapter, "parcel" means a unit of real estate in the City as shown on the most current official assessment role of the Riverside County Assessor.

3.18.090 – Collection of Special Tax. The tax imposed by this chapter shall be due and payable on July 1 of each year, but it may be paid in two (2) installments due no later than the immediately following December 10 and April 10. The tax shall be delinquent if not received on or before the delinquency date set forth in the notice mailed to the address of the owner of the parcel as shown on the most current assessment roll of the Riverside County Tax Collector. The tax authorized under this chapter shall be collected by the Riverside County Tax Collector in accordance with applicable procedures, and the tax may only be included on the annual tax bill sent out by the Riverside County Tax Collector.

3.18.100 – Collection of Unpaid Special Taxes. The amount of any tax imposed on a parcel by this chapter, together with any penalties for nonpayment, shall be deemed a debt to the City. In the event of a delinquency in the payment of any such tax and penalties, the City may bring an action in its name against the owner of the parcel with respect to which the tax is delinquent for collection of the amounts owing. In any such action, the City shall also be entitled to recover its attorneys' fees and costs and administrative expenses.

3.18.110 – Penalty for Nonpayment. A penalty of Five Dollars (\$5.00) is hereby imposed on all taxpayers who fail to pay the tax imposed by this chapter when due. In addition, if the tax remains unpaid as of July 1 of the following year, an additional penalty of Five Dollars (\$5.00) shall be imposed on all amounts unpaid. Every penalty imposed under the provisions of this chapter shall become a part of the tax herein required to be paid.

3.18.120 – Exemptions. The tax imposed by this chapter shall not apply to the owner of any parcel that is legally exempt therefrom.

3.18.130 – Regulations. The City Council is authorized to promulgate such regulations as it deems necessary in order to implement the provisions of this chapter.

3.18.140 – Amendment. This chapter may not be amended by the City Council to increase the tax imposed hereunder without applicable voter approval. Subject to the foregoing, the City Council may amend this chapter without voter approval to clarify its provisions or to make technical corrections, including conforming the collection provisions of this chapter with applicable State law.

3.18.150 – Severability. If any provision, sentence, clause, section or part of this chapter is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity shall affect only such provision, sentence, clause, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this chapter. It is hereby declared to be the intention of the people of the City of Wildomar, that this chapter would have been adopted had such unconstitutional, illegal or invalid provision, sentence, clause, section or part thereof not been included herein.

3.18.160 – Challenge. Any action to challenge the tax imposed by this chapter shall be brought pursuant to Government Code Section 50077.5 and Code of Civil Procedure Section 860 et seq.