

ORDINANCE NO. _____

ORDINANCE OF THE CITY OF CHULA VISTA ACTING AS THE LEGISLATIVE BODY OF THE BAYFRONT PROJECT SPECIAL TAX FINANCING DISTRICT, AUTHORIZING THE LEVY OF A SPECIAL TAX IN SUCH DISTRICT

WHEREAS, the City Council (the “City Council”) of the City of Chula Vista (the “City”), has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors authorizing the levy of special taxes in the Bayfront Project Special Tax Financing District (the “District”), all as authorized pursuant to Chapter 3.61 of the Chula Vista Municipal Code (Chapter 3.61).

THE CITY COUNCIL OF THE CITY OF CHULA VISTA, ACTING AS THE LEGISLATIVE BODY OF THE BAYFRONT PROJECT SPECIAL TAX FINANCING DISTRICT, DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. This City Council does, by the passage of this ordinance, authorize the levy of special taxes on taxable properties located in the District pursuant to the Rate and Method of Apportionment of Special Taxes as set forth in Exhibit A attached hereto and incorporated herein by this reference (the “Rate and Method”).

SECTION 2. This City Council, acting as the legislative body of the District, is hereby further authorized, by resolution, to annually determine the special tax to be levied within the District for the then current tax year or future tax years; provided, however, the special tax to be levied shall not exceed the maximum special tax authorized to be levied pursuant to the Rate and Method.

SECTION 3. The Special Taxes will be due and remitted with the Operator’s payment of transient occupancy taxes as set forth in Chapter 3.40 of the Chula Vista Municipal Code (Chapter 3.40). If a Landowner is not an Operator, the Landowner shall cause the Operator to remit the Special Taxes imposed with the Operator’s payment of transient occupancy tax. Such Landowner obligation may be met by including a requirement to remit the Special Taxes in a lease or other real property instrument for a Campsite Property or Hotel Property (each as defined in the Rate and Method of Apportionment) and enforcing such requirement, as provided for in the real property instrument. However, the Special Tax is not imposed on the Transient (as defined in Chapter 3.40), but on the parcel or possessory interest in a parcel containing a Hotel or Campsite (as such terms are defined in Chapter 3.61). The Operator may, but is not required to, pass the Special Tax through to the Transients and collect it with Rent (as defined in Chapter 3.40). Despite the method of collection and administration, the Special Tax is distinct from the City’s transient occupancy tax and, subject to the Rate and Method of Apportionment, may be enforced, in the event of nonpayment, as provided in the Mello-Roos Community Facilities Act of 1982, including through a judicial foreclosure; however, the City Council reserves the right to utilize any other lawful means of billing, collecting, and enforcing the Special Taxes, including billing on the secured property tax roll, direct and supplemental billing, any other legal authority to collect delinquent Special Taxes, penalties and interest and when lawfully available, judicial foreclosure of the lien of the Special Taxes.

Subject to the Rate and Method of Apportionment, any Special Taxes delinquent as of July 1 of any fiscal year, together with any penalties and interest accrued as of that date, may, at the option of the City Council, acting as the legislative body of the District, be placed on the secured property tax roll in that fiscal year and be levied on the parcel for which such Special Taxes are delinquent, where it 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.

The Special Taxes are imposed by the District and not the City. The Special Tax shall be levied by the District, in any year, only on a parcel or a possessory interest in a parcel within the District for the use of such property during such year as Hotel Property or Campsite Property.

SECTION 4. This Ordinance shall be effective upon its adoption. Within fifteen (15) days after its adoption, the City Clerk shall cause this Ordinance to be published in a newspaper of general circulation in the City pursuant to the provisions of Chula Vista's City Charter, Section 312(b).

Enacted at a regular meeting of the City Council of the City of Chula Vista, California, held on the _____ day of _____, 2020, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Presented by:

Approved as to form by:

Kelly G. Broughton FASLA
Director of Developmental Services

Glen R. Googins
City Attorney

EXHIBIT A
RATE AND METHOD OF APPORTIONMENT