

**MOORPARK CITY COUNCIL  
AGENDA REPORT**

**TO:** Honorable City Council

**FROM:** Ron Ahlers, Finance Director 

**DATE:** September 25, 2012 (Council meeting of October 3, 2012)

**SUBJECT: Consider A Resolution of the City Council in its Capacity as the Legislative Body of the Community Facilities District No. 2004-1 (Moorpark Highlands) Ordering that Delinquent Special Tax Installments for Specified Properties be Removed from the Tax Roll and Forwarded to Foreclosure Counsel**

**BACKGROUND**

The City of Moorpark acts as the legislative body of the Community Facilities District No. 2004-1 (Moorpark Highlands), which requires that the City adhere to certain covenants contained in the Loan agreement for the bonds, including the covenant to file a judicial foreclosure action against each delinquent property that reaches a certain threshold. Currently, there is one (1) property that has reached the foreclosure threshold and requires an immediate judicial foreclosure action to be filed in Ventura Superior Court. The owners of the property have already received a "reminder letter" from the City to pay their assessment, and they also received a "demand letter" from the City to pay. As of this date, they have not paid.

**DISCUSSION**

At the time the special tax bonds were issued for the facilities to be utilized by all parcels in the district, the City contracted to file a judicial foreclosure action against any delinquent property within a certain specified time period upon reaching the foreclosure threshold. The threshold we are using is \$3,000.

Currently, Ventura County Assessor's Parcel No. 513-0-120-155 is delinquent for tax years 2010/2011 and 2011/12 in the principal amounts of \$5,251.50. Therefore, these delinquent special tax installments should be removed from the tax roll and forwarded to foreclosure counsel for the filing of a foreclosure action against each parcel. As we learned last year, City Council action is required to remove delinquent special taxes from the tax roll.

The proposed Resolution authorizing this action is attached hereto, along with the requisite "Notice of Intent to Remove Delinquent Special Tax Installments from Tax Roll" which, once recorded, will authorize the County Tax Collector to remove the delinquent special tax installments for these parcels.

#### FISCAL IMPACT

This item does not require an expenditure of funds. All costs expended by the District will be recouped through the foreclosure actions.

#### STAFF RECOMMENDATION

Adopt a Resolution No. 2012-\_\_\_\_\_ of the City Council in its Capacity as the Legislative Body of the Community Facilities District No. 2004-1 (Moorpark Highlands) Ordering that Delinquent Special Tax Installments for Specified Properties be Removed from the Tax Roll and Forwarded to Foreclosure Counsel, which authorizes the following:

1. The immediate recording of the "Notice of Intent to Remove Delinquent Special Tax Installments from the Tax Roll" in the Office of the Ventura County Recorder;
2. The subsequent removal of delinquent special tax installments for the above listed parcels from the Ventura County Tax Roll and forwarding to foreclosure counsel.

#### ATTACHMENTS

1. A Resolution of the City Council in its Capacity as the Legislative Body of the Community Facilities District No. 2004-1 (Moorpark Highlands) Ordering that Delinquent Special Tax Installments for Specified Properties be Removed from the Tax Roll and Forwarded to Foreclosure Counsel
2. The attached Exhibit "A", "Notice of Intent to Remove Delinquent Special Tax Installments from the Tax Roll".

RESOLUTION NO. 2012-\_\_\_\_\_

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MOORPARK, CALIFORNIA, IN ITS CAPACITY AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 2004-1 (MOORPARK HIGHLANDS) ORDERING THAT DELINQUENT SPECIAL TAX INSTALLMENTS FOR SPECIFIED PROPERTIES BE REMOVED FROM THE TAX ROLL AND FORWARDED TO FORECLOSURE COUNSEL

WHEREAS, the City Council of the City of Moorpark acts as the legislative body of the Community Facilities District No. 2004-1 (Moorpark Highlands), which was duly formed on or about September 15, 2004, by the adoption of Resolution No. 2004-2239; and

WHEREAS, the City Council has covenanted with and for the benefit of the owners of the City of Moorpark Community Facilities District No. 2004-1 (Moorpark Highlands) Special Tax Bonds Series 2006 that it will order and cause to be commenced, and thereafter diligently prosecute an action in the superior court to foreclose the lien of certain delinquent special taxes; and

WHEREAS, the special taxes for Ventura County Assessor's Parcel Number ("APN") 513-0-120-155 is delinquent for tax years 2010/11 and 2011/12 in the principal amount of \$5,251.50, requiring that this installment be removed and foreclosure actions on behalf of the Series 2006 bondholders be filed in the Ventura Superior Court and diligently prosecuted.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MOORPARK, DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1: The City Council of the City of Moorpark is acting as the legislative body of the Community Facilities District No. 2004-1 (Moorpark Highlands).

SECTION 2: Immediately upon adoption of this Resolution, notice shall be given as follows:

A. The "Notice of Intent to Remove Delinquent Special Tax Installments From Tax Roll", which form is attached hereto as Exhibit "A", shall be recorded in the Office of the Ventura County Recorder.

B. The delinquent special tax installments for the above listed APNs shall be removed from the Ventura County Tax Roll and forwarded to foreclosure counsel for foreclosure actions to be filed on behalf of the Series 2006 bondholders.

SECTION 3. The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

PASSED AND ADOPTED this 3rd day of October, 2012.

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Janice S. Parvin, Mayor

ATTEST:

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Maureen Benson, City Clerk

September 12, 2012

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***VIA CERTIFIED MAIL***

Office of the County Recorder  
County of Ventura  
Hall of Admin., Lower Plaza  
800 S. Victoria Ave.

Ventura, CA 93009-1210

***RE: Notice of Intent to Remove Delinquent Special Tax Installments From Tax Roll—  
Parcels In City of Moorpark;  
Request for Recordation and Proof***

Dear County Recorder:

We are the agent for the City of Moorpark (the “Agency”) in connection with the recording of the enclosed original, executed and acknowledged Notice of Intent To Remove Delinquent Special Tax Installments From Tax Roll (the “Notice”). In accordance with the ***Section 53356.2, as amended***, (the “Acts”), the Agency must record the Notice with your office before it is allowed to cause the County tax collector to remove the delinquent special taxes, respectively, described on Exhibit A of the Notice (collectively the “Delinquent Installments”) from the County tax roll. The removal of the Delinquent Installments from the County tax roll is a condition to the Agency pursuing judicial foreclosure proceedings to collect the Delinquent Installments in accordance with the Acts and the Agency’s foreclosure covenants to its bondholders. It is therefore requested that your office record the Notice in the County real property records, as expeditiously as possible, so as to enable the Agency to comply with its bond foreclosure covenants.

Said ***Section 53356.2 of the California Government Code, as amended***, of the Acts not only require the recordation of the enclosed Notice, but also proof of such recordation. As described in said ***Section 53356.2, as amended***, “proof of recordation” can be either of: (1) a copy of the recorded Notice containing the County Recorder’s assigned document number, or (2) a copy of the recorded Notice containing a copy stamp from the County Recorder.

Office of the Recorder  
County of Ventura  
September 12, 2012  
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There are no recording or filing fees payable for the recording of the Notice due to the exemption set forth in *California Government Code Section 6103*, which is set forth below:

**“Section 6103. State and political subdivisions; filing and service fees; judgments for agencies; costs of court reporters**

Neither the state nor any county, city, district, or other political subdivision, nor any public officer or body, acting in his official capacity on behalf of the state, or any county, city, district or other political subdivision, shall pay or deposit any fee for the filing of any document or paper, for the performance of any official service, or for the filing of any stipulation or agreement which may constitute an appearance in any court by any other party to the stipulation or agreement. This section does not apply to the State Compensation Insurance Fund or where a public officer is acting with reference to private assets or obligations which have come under his jurisdiction by virtue of his office, or where it is specifically provided otherwise. No fee shall be charged for the filing of a confession of judgment in favor of any of the public agencies named in this section.

No fee shall be charged any of the public agencies named in this section to defray the cost of reporting services by court reporters. Such fee shall be recoverable as costs as provided in Section 6103.5.”

Please record the enclosed Notice, at once, and forward to the undersigned the “proof of recordation” of the Notice in the form of the actual recorded Notice containing a copy stamp from the County Recorder.

Please mail the recorded Notice to us at the following address:

Willdan Financial Services  
27368 Via Industria, Suite 110  
Temecula, CA 92590

Attention: Delinquency Management Department

If you have any questions on the enclosure or with respect to the requests set forth in this letter, please contact the undersigned at (800) 755-6864. Thank you for your anticipated prompt compliance with this request.

Sincerely yours,  
Willdan Financial Services

Beatrice Medina, Project Manager  
Delinquency Management

Recording Requested By:

City of Moorpark

When Recorded Mail to:

Willdan Financial Services  
27368 Via Industria, Suite 110  
Temecula, CA 92590

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This Space for Recorder's Use Only

Notice of Intent to Remove Delinquent  
Special Tax Installments from Tax Roll

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*Document Title*

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**NOTICE OF INTENT TO REMOVE DELINQUENT  
SPECIAL TAX INSTALLMENTS FROM TAX ROLL**

In accordance with *Section 53356.2 of the California Government Code, as amended*, please **TAKE NOTICE THAT:**

1. The **City of Moorpark** (the "Agency") has ordered and is responsible for a foreclosure action against the following described parcel(s) of real property located in Ventura County (the "County"), for the purpose of collecting delinquent special tax installments existing with respect to such parcel(s) pursuant to *Section 53356.2 of the California Government Code, as amended*.
2. The parcel(s) which is (are) the subject of this Notice are described by County Assessor's Parcel Number(s) on **EXHIBIT A** attached hereto and by this reference incorporated herein (the "Parcel(s)").
3. Upon presentation of written proof of the recordation of this Notice with the County Recorder's Office, the Agency shall request the County tax collector to remove from the County tax roll, the delinquent special tax installments levied against the Parcel(s) during certain tax years, as the same are more particularly described on **EXHIBIT A**.
4. The name(s) of the owner(s) of the Parcel(s) as shown on the last equalized County tax roll is (are) described on **EXHIBIT A**.
5. Willdan Financial Services, Inc., a California corporation is a contractor for the Agency and is authorized to execute, acknowledge and record this Notice on behalf of the Agency.
6. For questions concerning the delinquent special tax installment(s) amounts covered by this Notice, please contact:

**Beatrice Medina, Project Manager**  
**Willdan Financial Services**  
**27368 Via Industria, Suite 110**  
**Temecula, CA 92590**  
**(951) 587-3500**

**City of Moorpark**  
**By Willdan Financial Services, Agent**

DATED: \_\_\_\_\_

By: \_\_\_\_\_  
**Beatrice Medina, Project Manager**

**APPROVED FOR RECORDING**  
**City of Moorpark**  
**By Willdan Financial Services, Agent**

DATED: \_\_\_\_\_

By: \_\_\_\_\_  
**Beatrice Medina, Project Manager**

State of California

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County of Riverside

On \_\_\_\_\_, before me, \_\_\_\_\_ Notary Public, personally appeared \_\_\_\_\_ who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument, the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

\_\_\_\_\_  
Notary Public (Seal)

**DRAFT**

**EXHIBIT A**

<b>Parcel</b>	<b>Owner's Name</b>	<b>District</b>	<b>Tax Year</b>	<b>Installments</b>
5130120155	NUGROHO RONALD & IRA TR	CFD 2004-1	2010/11	2nd
5130120155	NUGROHO RONALD & IRA TR	CFD 2004-1	2011/12	1st & 2nd
5130120155	NUGROHO RONALD & IRA TR	CFD 2004-1 Service	2010/11	2nd
5130120155	NUGROHO RONALD & IRA TR	CFD 2004-1 Service	2011/12	1st & 2nd