

RESOLUTION NO. 2025-05

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
STALLION SPRINGS COMMUNITY SERVICES DISTRICT,
CALIFORNIA, CALLING FOR THE PLACEMENT OF A SPECIAL
TAX MEASURE ON THE BALLOT AT AN AUGUST 26, 2025,
SPECIAL ALL-MAIL BALLOT DISTRICT ELECTION FOR THE
SUBMISSION TO THE QUALIFIED VOTERS OF A PROPOSED
ORDINANCE ENACTING A SPECIAL PARCEL TAX UPON
PROPERTY WITHIN THE DISTRICT TO FUND POLICE
PROTECTION SERVICES**

WHEREAS, pursuant to Resolution No. 2017-16, approved by District voters on June 20, 2017, the District currently collects a special tax of \$50 per year per parcel of taxable real property within the District to fund police protection services, including but not limited to capital improvements, equipment, supplies, operations and maintenance, salaries, benefits and training for staffing and other public safety programs and services of the Stallion Springs Police Department (the “Parcel Tax”); and

WHEREAS, the Board of Directors of the District desires to submit to the voters a measure that would enact an additional parcel tax at the rate of \$275 per year per parcel, in order to provide additional funding for capital improvements, equipment, supplies, operations and maintenance, salaries, benefits and training for staffing and other public safety programs and services of the Stallion Springs Police Department to meet current and anticipated future demand for such improvements, programs and services; and

WHEREAS, the Parcel Tax will be a special tax the proceeds of which are to be deposited into a special District account, created and maintained by the District, and used only for the specific purposes identified above; and

WHEREAS, pursuant to California Constitution, Articles XIII A §4, XIII C §2(d), XIII D, §3(a)(2), and California Government Code sections 50077, 53722, and 53724, the District may not impose any new, or extend or increase any existing special parcel tax unless and until that tax is submitted to the electorate and approved by an affirmative vote of two-thirds of the qualified electors voting in the election; and

WHEREAS, pursuant to California Government Code sections 50077, 53978 and 61121(a), the Board of Directors has authority to place police protection services special parcel tax measures on the ballot to be considered at a District Election; and

WHEREAS, pursuant to Proposition 62 (California Government Code section 53724(c) and (d)), a local tax election may be consolidated with a statewide primary election, a statewide general election, or a regularly scheduled local election at which all of the electors of the local government are entitled to vote, or may be held on any other election date permitted by law; and

WHEREAS, pursuant to California Elections Code sections 1500(b), 4000(c)(8)

and 4002, this type of ballot measure is suitable for an all-mail ballot election and August 26, 2025, as the last Tuesday in August of this year, is a legally established all-mail ballot election date upon which District voters may consider this ballot measure; and

WHEREAS, on April 28, 2025, the Board of Directors held a public hearing after giving due notice regarding calling for an all-mail ballot election on the ballot measure approving an increased police protection special parcel tax; and

WHEREAS, if approved, the special parcel tax will take effect on July 1, 2026, and may be imposed each year thereafter until ended by voters; and

WHEREAS, the Measure and the terms of approval, and the collection and use of the revenues of the special parcel tax are described and provided for in the Ordinance to be considered by the qualified voters, attached hereto as Exhibit "A" (the "Measure") and by this reference made an operative part hereof, and in accordance with all applicable laws.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE STALLION SPRINGS COMMUNITY SERVICES DISTRICT AS FOLLOWS:

SECTION 1. Findings. The Board of Directors finds that all of the preceding recitals are true and correct and are hereby incorporated and adopted as findings and determinations by the Board of Directors as if fully set forth herein.

SECTION 2. Submission of Measure. Pursuant to California Constitution, Articles XIII A §4, XIII C §2(d), XIII D §3(a)(2), California Government Code sections 50077, 53722, and 53724, 53978 and 61121(a) and any other applicable requirements of the laws of the State of California relating to the District, the Board of Directors, **by a majority vote**, hereby orders the proposed Measure to be submitted to the voters of the District at a Special All-Mail Ballot District Election to be held on **Tuesday, August 26, 2025**.

SECTION 3. The ballot question for the Measure shall be presented and printed upon the ballot submitted to the voters in the manner and form set forth in this Section 3. On the ballot to be submitted to the qualified voters at the Special All-Mail Ballot District Election to be held on Tuesday, August 26, 2025, in addition to any other matters required by law, there shall be printed substantially the following:

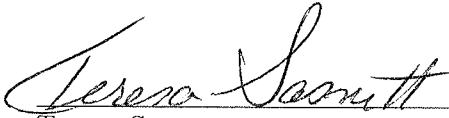
SECTION 8. Placement on the Ballot. The full text of the Measure shall be printed in the voter information guide, and a statement shall be printed in the ballot pursuant to Elections Code §9223 advising voters that they may obtain a copy of this Resolution and the Measure, at no cost, upon request made to the District Secretary.

SECTION 9. Filing with County. The District Secretary shall file with the Board of Supervisors and the County Registrar of Voters/Elections Department of the County of Kern, State of California, a certified copy of this Resolution.

SECTION 10. Public Examination. Pursuant to California Elections Code Section 9295, this Measure will be available for public examination for no fewer than ten (10) calendar days prior to being submitted for printing in the voter information guide. The Secretary shall post notice in the Clerk's office of the specific dates that the examination period will run.

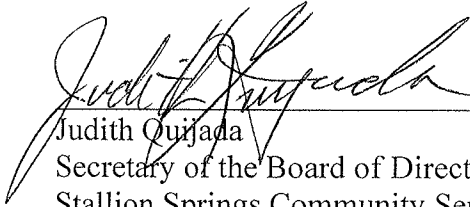
[signatures on next page]

APPROVED and **ADOPTED** this 28th day of April, 2025.



Teresa Sasnett
Chair of the Board of Directors
Stallion Springs Community Services District

ATTEST:



Judith Quijada
Secretary of the Board of Directors
Stallion Springs Community Services District

APPROVED AS TO FORM:

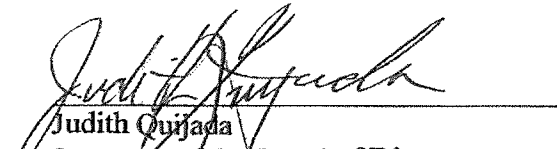
General Counsel
Best Best & Krieger

APPROVED and **ADOPTED** this 28th day of April, 2025.



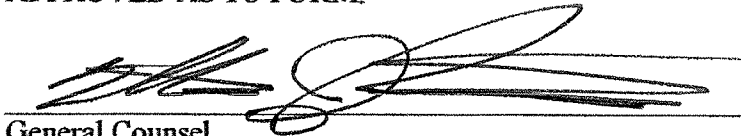
Teresa Sasnett
Chair of the Board of Directors
Stallion Springs Community Services District

ATTEST:



Judith Quijada
Secretary of the Board of Directors
Stallion Springs Community Services District

APPROVED AS TO FORM:



General Counsel
Best Best & Krieger

CERTIFICATION

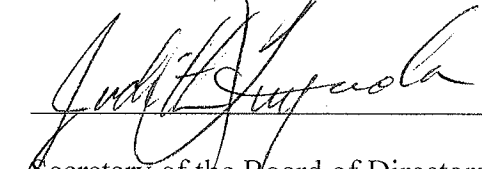
I, Judith Quijada, Secretary of the Board of Directors of the Stallion Springs Community Services District, hereby certify that the foregoing is a full, true, and correct copy of the Resolution adopted by the Board of Directors of said District at the special meeting of said Board held on Monday, April 28, 2025.

AYES: Director Record, Wellman, Dewell, and Chair Sasnett

NOES: None

ABSENT: None

ABSTENTIONS: None



Secretary of the Board of Directors
Stallion Springs Community Services District

Exhibit "A"

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

ORDINANCE NO. _____

MEASURE "____"

**AN ORDINANCE OF THE PEOPLE OF THE STALLION SPRINGS
COMMUNITY SERVICES DISTRICT, CALIFORNIA, ENACTING
A SPECIAL PARCEL TAX UPON PROPERTY WITHIN THE
DISTRICT TO FUND POLICE PROTECTION SERVICES**

**BE IT ORDAINED BY THE PEOPLE OF THE STALLION SPRINGS
COMMUNITY SERVICES DISTRICT AS FOLLOWS:**

SECTION 1. Special Parcel Tax.

- A. Commencing with the 2026-2027 Fiscal Year, there is hereby established and levied for the Stallion Springs Community Services District ("District") a special parcel tax at the maximum annual rate of two hundred seventy-five dollars (\$275.00) per taxable parcel situated within the District.
- B. This special parcel tax shall remain in effect until ended by District voters voting on a duly-called ballot measure at a subsequent election.
- C. This special parcel tax shall be in addition to any parcel or other taxes already enacted by the District and in effect.

SECTION 2. Specific Purpose of Special Parcel Tax.

- A. The proceeds of the special parcel tax shall only be used for the specific purpose of funding Stallion Springs Police Department programs and services, as well as the costs of administering the special parcel tax, including, but not limited to, the costs of the election, and the costs of collection, and for no other purposes.
- B. For the purposes of this Ordinance, "Stallion Springs Police Department programs and services" as set forth in subsection (A) above include, but are not limited to, the following: All costs of capital improvements, acquiring, leasing or operating real property, vehicles, equipment and supplies, operations and maintenance, salaries, benefits and training for staff, utility expenses, insurance premiums, legal fees and other operational costs of the Stallion Springs Police Department.

SECTION 3. Special Account. The proceeds of the special parcel tax shall be deposited in a special account, created and maintained by the District, and used only for the specific purpose identified in Section 2 of this Ordinance.

SECTION 4. Accountability Measures. The chief fiscal officer of the District shall cause a report (the "Report") to be prepared by an independent auditor and to be filed with the Board of Directors no later than June 30 of each year. The Report shall state: (a) the amount of special parcel tax proceeds collected and expended in such year; and (b) the status of any projects or description of any programs and services funded from proceeds of the special parcel tax. The Report may relate to the calendar year, fiscal year, or other appropriate annual period, as the chief fiscal officer of the District shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Directors. For the purposes of this Ordinance, "fiscal year" means the District's fiscal year which begins on July 1 and ends on June 30 of each year.

SECTION 5. Application of Special Parcel Tax to Parcels. The special parcel tax shall be assessed to the owner of each parcel within the District, unless the owner is by law exempt from taxation, in which case, the tax imposed shall be assessed to the holder of the possessory interest in such parcel, unless such holder is also by law exempt from taxation. Subject to the provisions of the law, the term "parcel" means any parcel or unit of land which lies wholly or partially within the boundaries of the District, for which the Kern County Assessor/Tax Collector has assigned an assessor's parcel number and/or which receives, or which will hereafter receive, a separate tax bill from the Kern County Assessor/Tax Collector. In the event land is annexed to the Stallion Springs Community Services District following the effective date of this Ordinance, the special parcel tax shall be levied on such annexed parcel in the same amount as other parcels in the District commencing with the Fiscal Year after annexation and for each Fiscal Year this Ordinance is in effect.

The special parcel tax shall not apply to:

- A. any person, entity, parcel, or property as to whom or which it is beyond the power of the District to impose the tax herein provided; and
- B. any parcel or property owned by the United States Government, the State of California, or any local public agency.

SECTION 6. Imposition of Special Parcel Tax/Adjustment of Rate by Board of Directors.

- A. The special parcel tax shall be levied each year as of July 1, commencing July 1, 2026, on all taxable parcels of property, improved or unimproved, within the boundaries of the District at the maximum rate set forth in Section

1 of this Ordinance, unless and until adjusted by the Board as provided in subsection (B).

- B. The Board of Directors may, by resolution, adjust the rate or temporarily suspend the special parcel tax, as appropriate to the financial condition of the District. No adjustment to the rate or temporary suspension of the special tax shall constitute a decrease in a tax, nor shall its reversal constitute an increase in a tax requiring voter approval under California Constitution Article XIII C (Proposition 218); provided the Board's action does not increase the special tax beyond the maximum rate or methodology set forth in Section 1. To the extent that any aspect of a rate adjustment or temporary special tax suspension is found to invoke such a requirement under Proposition 218, the entire Board action shall be deemed null and void.

SECTION 7. Annual Report. The District shall annually adopt a written report which shall contain a description of each lot or parcel of property subject to the special parcel tax, the amount of the special parcel tax for each lot or parcel for each fiscal year, and the basis and schedule for the special parcel tax authorized pursuant to this Ordinance.

SECTION 8. Computation and Method of Collection of Special Parcel Tax, Penalties and Interest. The District General Manager or his/her authorized designee or employee is hereby authorized and directed each fiscal year, commencing with Fiscal Year 2026-2027, to determine the special parcel tax amount to be levied for the next ensuing fiscal year for each taxable parcel of real property within the District, in the manner and as provided in accordance with this Ordinance and the authorizations set forth herein. The special parcel tax shall be collected in the same manner as ordinary *ad valorem* taxes are collected; provided, however, that the Board of Directors may authorize other appropriate methods of collection of the special parcel tax by appropriate resolution(s). The special parcel tax shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency, as provided for *ad valorem* taxes. The District General Manager or his/her authorized designee or employee is hereby authorized and directed to provide all necessary information to the Kern County Assessor/Tax Collector to effect proper billing and collection of the special parcel tax so that the installments of the tax shall be included on the secured property tax roll of the County. Unless otherwise required by the Board of Directors, no Board of Directors action shall be required to authorize the annual collection of the special parcel tax as herein provided.

SECTION 9. Successors. To the fullest extent permitted by law, this Ordinance and its special parcel tax authorization and authority shall be binding upon any successors in interest to the District or any successors in interest to the District's police protection service functions.

SECTION 10. No Injunction/Writ of Mandate. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action, or proceeding in any court against this District or against any officer of the District to prevent or enjoin the collection

under this Ordinance of any tax or any amount of tax required to be collected and/or remitted.

SECTION 11. Future Amendment to Cited Statute. Unless specifically provided otherwise, any reference to a state or federal statute in this Ordinance shall mean such statute as it may be amended from time to time; provided, that such reference to a statute herein shall not include any subsequent amendment thereto, or to any subsequent change of interpretation thereto by a state or federal agency or court of law, to the extent that such amendment or change of interpretation would require voter approval under California law, or to the extent that such change would result in a tax decrease. Only to the extent voter approval would otherwise be required or a tax decrease would result, the prior version of the statute (or interpretation) shall remain applicable. For any application or situation that would not require voter approval or would not result in a decrease of a tax, provisions of the amended statute (or new interpretation) shall be applicable to the maximum possible extent. To the extent that the District's authorization to collect or impose any tax imposed under this Ordinance is expanded or limited as a result of changes in state or federal law, no amendment or modification of this Ordinance shall be required to conform the tax to those changes, and the tax shall be imposed and collected to the full extent of the authorization up to the full amount of the tax imposed under this Ordinance.

SECTION 12. Appropriations Limit. Pursuant to California Constitution Article XIII B §4, the appropriations limit for the Stallion Springs Community Services District is hereby increased by the maximum projected aggregate revenues to be collected from taxes authorized by this levy in each of the years covered by this Ordinance.

SECTION 13. Effective Date/Amendment and Repeal. Pursuant to California Constitution Article XIII C §(2)(d) and California Elections Code section 9320, if two-thirds of the qualified voters voting in the election on this Ordinance vote in favor of its adoption, this Ordinance shall be deemed valid and binding and shall be considered as adopted upon the date that the vote is declared by the Board of Directors, and shall go into effect ten (10) days after that date. Except as provided herein, this Ordinance may not be amended or repealed without voter approval at a subsequent election.

SECTION 14. Severability. If any section, sentence, clause or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Ordinance. The People of the Stallion Springs Community Services District hereby declare that they would have adopted this Ordinance and each section, sentence, clause or phrase thereof, irrespective of the fact that any one or more section, subsections, sentences, clauses or phrases be declared invalid or unconstitutional.

SECTION 15. Certification. Following the District Secretary's certification that the voters of the District have approved this Ordinance, the Chair shall sign this Ordinance and the District Secretary shall cause the same to be entered in the book of original ordinances of said District.

APPROVED and **ADOPTED** this 26th day of August, 2025.

Chair of the Board of Directors
Stallion Springs Community Services District

ATTEST:

Secretary of the Board of Directors
Stallion Springs Community Services District

APPROVED AS TO FORM:

General Counsel
Best Best & Krieger

RESOLUTION NO. 2025-06

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE STALLION SPRINGS COMMUNITY SERVICES
DISTRICT, CALIFORNIA, REQUESTING THE BOARD OF
SUPERVISORS OF KERN COUNTY TO RENDER
ELECTION SERVICES TO THE DISTRICT RELATING TO
THE CONDUCT OF A SPECIAL ALL-MAIL BALLOT
DISTRICT ELECTION TO BE HELD ON TUESDAY,
AUGUST 26, 2025 FOR THE SUBMISSION TO THE
QUALIFIED VOTERS OF A SPECIAL PARCEL TAX
BALLOT MEASURE, PURSUANT TO CALIFORNIA
ELECTIONS CODE SECTION 10002**

WHEREAS, by adoption of Resolution No. 2025-05 on April 28, 2025, the Board of Directors has called and given notice of a Special All-Mail Ballot District Election to be held on Tuesday, August 26, 2025 in the Stallion Springs Community Services District, County of Kern, for the purpose of submitting to the voters a question related to a special parcel tax ("Parcel Tax"); and

WHEREAS, by adoption of this Resolution, the Board of Directors desires that the County of Kern render all required services to the District in connection with said Special All-Mail Ballot District Election; and

WHEREAS, all necessary expenses in performing these services shall be paid by the Stallion Springs Community Services District.

NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE STALLION SPRINGS COMMUNITY SERVICES DISTRICT AS FOLLOWS:

SECTION 1. Pursuant to the provisions of Section 10002 of the Elections Code of the State of California, this Board of Directors requests the Board of Supervisors of Kern County to permit the County Registrar of Voters/Election Department to render election all required services to the Stallion Springs Community Services District to conduct a special all-mail ballot election. The election services which the Stallion Springs Community Services District requests the Registrar of Voters/Election Department, or such other official as may be appropriate, to perform, and which such officer is hereby authorized and directed to perform, if said Board of Supervisors consents, include: making such publications as are required by law in connection therewith; the establishment of ballot drop boxes, the preparation, printing, mailing and furnishing of vote-by-mail ballots and other necessary supplies or materials to conduct the election; the canvassing of the returns of the election and the furnishing of the results of such canvassing to the District Secretary; and the performance of such other election services as may be requested by the District Secretary.

SECTION 2. Measure Ballot Question Language. The ballot question for the measure is to appear on the ballot as follows:

"Shall the measure to maintain and improve Stallion Springs Police Department programs and services, by enacting a Stallion Springs Community Service District police protection special parcel tax at \$275 per year per parcel of taxable real property within the District, generating approximately \$650,000 annually until ended by voters, with all revenues remaining in District and subject to citizen oversight, be adopted?"	Yes
	No

SECTION 3. Canvass of Returns. The County Registrar of Voters/Election Department is authorized to canvass the returns and perform all other proceedings incidental to and connected with this Special All-Mail Ballot District Election.

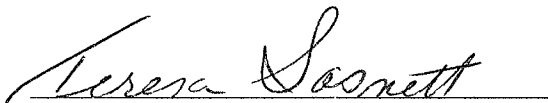
SECTION 4. Necessary Steps. The Board of Supervisors is requested to issue instructions to the County Registrar of Voters/Election Department to take any and all steps necessary for the holding of this Special All-Mail Ballot District Election.

SECTION 5. Costs. The Stallion Springs Community Services District recognizes that additional costs will be incurred by the County by reason of this request for services and agrees to reimburse the County for any costs.

SECTION 6. Filing of Resolution. The District Secretary is hereby directed to file a certified copy of this resolution with the Board of Supervisors and the Registrar of Voters/Election Department of the County of Kern.

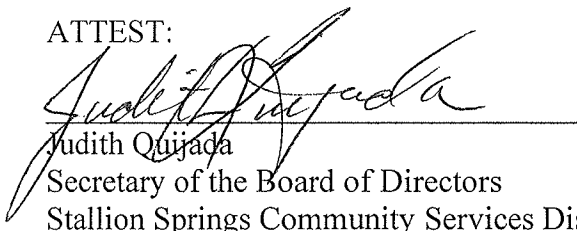
SECTION 7. Certification. The District Secretary shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

APPROVED and **ADOPTED** this 28th day of April, 2025.



Teresa Sasnett
Chair of the Board of Directors
Stallion Springs Community Services District

ATTEST:



Judith Quijada
Secretary of the Board of Directors
Stallion Springs Community Services District

APPROVED AS TO FORM:



General Counsel
Best Best & Krieger

APPROVED AS TO FORM:

General Counsel
Best Best & Krieger

CERTIFICATION

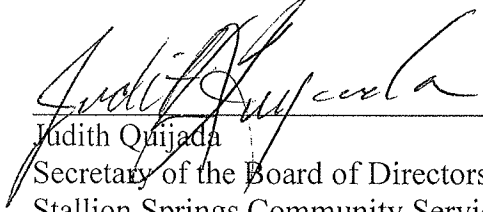
I, Judith Quijada, Secretary of the Board of Directors of the Stallion Springs Community Services District, hereby certify that the foregoing is a full, true, and correct copy of the Resolution adopted by the Board of Directors of said District at the special meeting of said Board held on Monday, April 28, 2025

AYES: Director Record, Wellman, Dewell, and Chair Sasnett

NOES: None

ABSENT: None

ABSTENTIONS: None



Judith Quijada
Secretary of the Board of Directors
Stallion Springs Community Services District