

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE COUNCIL OF THE CITY OF SAN JOSE, PURSUANT TO GOVERNMENT CODE SECTION 53356.1, ORDERING DELINQUENT CONVENTION CENTER FACILITIES DISTRICT NO. 2008-1 (“CCFD”) TAXES ASSESSED AGAINST A HOTEL PROPERTY LOCATED AT 1510 NORTH FIRST STREET, INCLUDING ANY PENALTIES, INTEREST, AND COSTS, BE COLLECTED THROUGH AN ACTION BROUGHT IN THE SANTA CLARA COUNTY SUPERIOR COURT TO FORECLOSE ON THE CCFD SPECIAL TAX LIEN**

**WHEREAS**, in 2009, the Council of the City of San José (“City”) established the Convention Center Facilities District No. 2008-1 (“CCFD”) pursuant to Chapter 14.32 of the San José Municipal Code that incorporates, with some modifications, California State law known as the Mello-Roos Community Facilities Act of 1982 (“Mello-Roos Act”) for the purpose of financing the expansion and renovation of the San José McEnery Convention Center; and

**WHEREAS**, also in 2009, owners of hotel properties within the CCFD voted by the required two-thirds margin to approve the imposition of the CCFD Special Tax, and the City has levied the CCFD Special Tax and recorded a special tax lien against each hotel property within the CCFD; and

**WHEREAS**, Comfort Suites is a hotel property located at 1510 North First Street and within the CCFD, and its owner and operator, failed to pay any CCFD taxes for the months of August 2021, October 2021, November 2021, December 2021, January 2022, February 2022, March 2022, April 2022, May 2022, and June 2022. Additionally, a City audit found that Comfort Suites failed to report and pay correct CCFD taxes for each of the months between January 2018 and December 2020, inclusive; and

**WHEREAS**, the City intends to initiate foreclosure subsequently assessed Comfort Suites for delinquent taxes and intends to initiate a collection case in Santa Clara County Superior Court against the owners and operators of Comfort Suites to obtain payment of the delinquent CCFD Special Taxes, which remain outstanding in the amount of approximately \$85,441.09, as of November 1, 2022; and

**WHEREAS**, the Mello-Roos Act, Government Code Section 53356.1, authorizes the collection of delinquent taxes through a foreclosure action on the real property on which the special tax lien is recorded; and

**WHEREAS**, upon adoption of a resolution authorizing foreclosure of 1510 North First Street, the City Attorney will file a complaint with the Santa Clara County Superior Court to initiate foreclosure proceedings;

**NOW, THEREFORE**, BE IT RESOLVED THAT THE COUNCIL OF THE CITY OF SAN JOSE:

Pursuant to Government Code Section 53356.1, orders all delinquent Convention Center Facilities District No. 2008-1 taxes assessed against any hotel property located at 1510 North First Street, including any penalties, interest, and costs, be collected through an action brought in the Santa Clara County Superior Court to foreclose on the CCFD special tax lien.

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2022, by the following vote:

AYES:

NOES:

ABSENT:

DISQUALIFIED:

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SAM LICCARDO  
Mayor

ATTEST:

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TONI J. TABER, CMC  
City Clerk