



## Legislation Details (With Board Report)

**File #:** RES 21-129      **Name:** 2021-22 Annual Assessment CSAs  
**Type:** BoS Resolution      **Status:** Passed  
**File created:** 7/7/2021      **In control:** Advance Reports Over 50 Pages  
**On agenda:** 7/20/2021      **Final action:** 7/20/2021

**Title:** Adopt resolutions for County Service Areas 1, 9, 15, 19, 20, 23, 24, 26, 30, 31, 32, 33, 35, 37, 38, 41, 44, 45, 47, 50, 51, 52, 53, 54, 56, 58, 62, 66, 68, 72, and 75:  
a. Certifying compliance with State law with respect to the levying of general and specific taxes, assessments, and property-related fees and charges for the respective County Service Area; and  
b. Authorizing and directing the Auditor-Controller to enter the amount of the charges against the respective lots or parcels as they appear in the assessment roll for FY 2021-22 as described in Exhibit 1 and Exhibit 2 (CSA 45 Oak Hills Subdivision only) of each Resolution.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Board Report, 2. Attachments A - FF Resolutions, 3. Completed Board Order and Resolution Item No. 44

Date	Ver.	Action By	Action	Result
7/20/2021	1	Board of Supervisors	adopted	Pass

Adopt resolutions for County Service Areas 1, 9, 15, 19, 20, 23, 24, 26, 30, 31, 32, 33, 35, 37, 38, 41, 44, 45, 47, 50, 51, 52, 53, 54, 56, 58, 62, 66, 68, 72, and 75:

- a. Certifying compliance with State law with respect to the levying of general and specific taxes, assessments, and property-related fees and charges for the respective County Service Area; and
- b. Authorizing and directing the Auditor-Controller to enter the amount of the charges against the respective lots or parcels as they appear in the assessment roll for FY 2021-22 as described in Exhibit 1 and Exhibit 2 (CSA 45 Oak Hills Subdivision only) of each Resolution.

**RECOMMENDATION:**

It is recommended that the Board of Supervisors, acting as the Board of Directors for County Service Areas 1, 9, 15, 19, 20, 23, 24, 26, 30, 31, 32, 33, 35, 37, 38, 41, 44, 45, 47, 50, 51, 52, 53, 54, 56, 58, 62, 66, 68, 72, and 75, adopt Resolutions to:

- a. Certify compliance with State law with respect to the levying of general and specific taxes, assessments, and property-related fees and charges for the respective County Service Area; and
- b. Authorize and Direct the Auditor-Controller to enter the amounts of the charges against the respective lots or parcels as they appear in the assessment roll for FY 2021-22 as described in Exhibit 1 and Exhibit 2 (CSA 45 Oak Hills Subdivision only) of each Resolution.

**SUMMARY/DISCUSSION:**

Staff has prepared resolutions for 31 of the 37 County Service Areas (Attachments B-FF) to establish annual fees in compliance with State and County requirements and to collect service charges on the County Tax Roll. As required, each Resolution contains a report of service charges for the individual County Service Area (CSA) within Exhibit 1 of the corresponding Resolution. The Resolution for CSA 45 includes two separate assessment exhibits, Exhibits 1 and 2, as the CSA has two tax code zones. Each Resolution lists the parcel of land affected and the associated service charge to be assessed.

Services provided are specified in each enabling ordinance. Attachment A provides a summary of the assessments for a typical single-family dwelling in each CSA; however, CSA assessment amounts may vary from parcel-to-parcel. There are no assessments included for CSAs 17, 25, 34, 55, 57, and 67 as these CSAs are entirely funded by a portion of the general property tax charged to each parcel.

OTHER AGENCY INVOLVEMENT:

Placement of assessments on the property tax rolls is facilitated by the Office of the Auditor-Controller.

FINANCING:

For most CSAs, annual assessments have never increased from the initial amount established upon the creation of the CSA. A majority of CSAs receive additional revenue allocated to the CSA from general property tax, and all CSAs receive interest on the Undesignated Fund Balance specific to each CSA. The level of service provided to each CSA is based on total annual revenue and Undesignated Fund Balance which may change from year-to-year. Current assessment rates have resulted in the need for certain CSAs to seek supplemental revenue from either the General Fund or Capital Projects Fund in order to complete emergency projects.

The Public Works, Facilities and Parks Department is currently developing strategies to ensure each CSA remains and/or becomes financially sustainable. This includes the development of engineer’s reports and rate studies for individual CSAs to determine the appropriate service and assessment levels. Any increase in a property-related assessment is subject to Proposition 218 procedures in each of the CSAs.

BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

Collection of CSA assessments contributes to the Board of Supervisors’ Strategic Initiatives for Infrastructure and Administration by collecting funds to be used for maintenance of streetlighting, stormwater and drainage systems, flood control, streets and sidewalks, open space, and parks.

- Economic Development
- Administration
- Health & Human Services
- Infrastructure
- Public Safety

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Reviewed by: Tom Bonigut, PE, Chief of Public Works, Facilities, and Parks  
Approved by: Randell Ishii, MS, PE, TE, PTOE, Director of Public Works, Facilities, and Parks

Attachments:

- Attachment A Table of Annual Service Charge
- Attachment B Resolution CSA Assessment C
- Attachment C Resolution CSA Assessment C
- Attachment D Resolution CSA Assessment C
- Attachment E Resolution CSA Assessment C
- Attachment F Resolution CSA Assessment C
- Attachment G Resolution CSA Assessment C
- Attachment H Resolution CSA Assessment C
- Attachment I Resolution CSA Assessment C

Attachment J	Resolution CSA Assessment C9
Attachment K	Resolution CSA Assessment C9
Attachment L	Resolution CSA Assessment C9
Attachment M	Resolution CSA Assessment C9
Attachment N	Resolution CSA Assessment C9
Attachment O	Resolution CSA Assessment C9
Attachment P	Resolution CSA Assessment C9
Attachment Q	Resolution CSA Assessment C9
Attachment R	Resolution CSA Assessment C9
Attachment S	Resolution CSA Assessment C9
Attachment T	Resolution CSA Assessment C9
Attachment U	Resolution CSA Assessment C9
Attachment V	Resolution CSA Assessment C9
Attachment W	Resolution CSA Assessment C9
Attachment X	Resolution CSA Assessment C9
Attachment Y	Resolution CSA Assessment C9
Attachment Z	Resolution CSA Assessment C9
Attachment AA	Resolution CSA Assessment C9
Attachment BB	Resolution CSA Assessment C9
Attachment CC	Resolution CSA Assessment C9
Attachment DD	Resolution CSA Assessment C9
Attachment EE	Resolution CSA Assessment C9
Attachment FF	Resolution CSA Assessment C9

(Attachments on file with the Clerk of the Board)