



Legislation Details (With Board Report)

File #: RES 19-050 **Name:** CSAs Annual Assessments
Type: BoS Resolution **Status:** RMA Administration - Consent
File created: 5/1/2019 **In control:** Board of Supervisors
On agenda: 5/21/2019 **Final action:**

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, 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 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 2019-20 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. Attachment A-Table of Annual Assessments, 3. Attachment B-Resolution-CSA 1, 4. Attachment C-Resolution-CSA 9, 5. Attachment D-Resolution-CSA 15, 6. Attachment E-Resolution-CSA 19, 7. Attachment F-Resolution- CSA 20, 8. Attachment G- Resolution-CSA 23, 9. Attachment H-Resolution-CSA 24, 10. Attachment I-Resolution-CSA 26, 11. Attachment J-Resolution-CSA 30, 12. Attachment K-Resolution-CSA 31, 13. Attachment L-Resolution-CSA 32, 14. Attachment M-Resolution-CSA 33, 15. Attachment N-Resolution-CSA 35, 16. Attachment O-Resolution-CSA 37, 17. Attachment P-Resolution-CSA 38, 18. Attachment Q-Resolution-CSA 41, 19. Attachment R-Resolution-CSA 44, 20. Attachment S-Resolution-CSA 45, 21. Attachment T-Resolution-CSA 47, 22. Attachment U-Resolution-CSA 50, 23. Attachment V-Resolution-CSA 51, 24. Attachment W-Resolution-CSA 52, 25. Attachment X-Resolution-CSA 53, 26. Attachment Y-Resolution-CSA 54, 27. Attachment Z-Resolution - CSA 56, 28. Attachment AA-Resolution-CSA 58, 29. Attachment BB-Resolution-CSA 62, 30. Attachment CC-Resolution-CSA 68, 31. Attachment DD-Resolution-CSA 72, 32. Attachment EE-Resolution-CSA 75, 33. Item No. 40 Completed Board Order, Resolutions and Attachments

Date	Ver.	Action By	Action	Result
5/21/2019	1	Board of Supervisors		

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, 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 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 2019-20 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, 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 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 2019-20 as described in Exhibit 1 and Exhibit 2 (CSA 45 Oak Hills Subdivision only) of each Resolution.

SUMMARY/DISCUSSION:

Staff has prepared resolutions for 30 of the 37 County Service Areas 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 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. A Proposition 218 negative protest hearing to increase the annual assessment for CSA 66-Oak Tree Views will be held on June 25, 2019. A separate report will be presented to the Board of Supervisors after the hearing to levy assessments in CSA 66 based on the results of that hearing.

OTHER AGENCY INVOLVEMENT:

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

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. Any increase in a property-related assessment is subject to Proposition 218 procedures in each of the CSAs.

Last year, Staff completed a Special Districts Annual Report, which was presented to the Board of Supervisors on December 11, 2018. This report included strategies to ensure each CSA remains and/or becomes financially sustainable within the next seven (7) to ten (10) years. Steps to financial sustainability include condition assessments and engineers’ reports to determine appropriate service and assessment levels. Any increase in a property-related assessment is subject to Proposition 218 procedures in each of the CSAs. The approximate annual service charge for a typical single-family dwelling in each CSA is provided in Attachment A.

BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

Collection of CSA assessments funds 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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 Approved by: Carl P. Holm, AICP, RMA Director

Attachments:

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

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

(Attachments on file with the Clerk of the Board)