

# Legislation Details (With Board Report)

<ul> <li>File created: 5/6/2020</li> <li>In control: Board of Supervisors</li> <li>Dn agenda: 5/19/2020</li> <li>Final action: 5/19/2020</li> <li>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 2020-21 as described in Exhibit 1 and Exhibit 2 (CSA 45 Oak Hills Subdivision only) of each Draft Resolution.</li> <li>Sponsors: ndexes:</li> <li>Code sections:</li> <li>Attachment A-Table of Annual Assessments FY 2020-21 MSB, 4. Attachment BB-Resolution CSA Assessments - Rancho Del Monte No. 14, 5. Attachment B-Resolution CSA Assessments - CSA 68 Vierra Canyon Knolis, 9. Attachment D-Resolution CSA Assessments - CSA 68 Vierra Canyon Knolis, 9. Attachment D-Resolution CSA Assessments - CSA 75 Chualar, 13. Attachment D-Resolution CSA Assessments - CSA 77 Chualar, 13. Attachment J-Resolution CSA Assessments - CSA 20 Royal Estates, 14. Attachment C-Resolution CSA Assessments - CSA 21 Carmel Resolution CSA Assessments - CSA 30 Rancho Mar Monte, 18. Attachment F-Resolution CSA Assessments - CSA 32 Carmel Rancho, 14 Attachment H-Resolution CSA Assessments - CSA 24 Pedrazzi Subdivision, 16. Attachment I- Resolution CSA Assessments - CSA 24 Pedrazzi Subdivision, 16. Attachment I- Resolution CSA Assessments - CSA 24 Pedrazzi Subdivision, 16. Attachment I- Resolution CSA Assessments - CSA 24 Pedrazzi Subdivision, 16. Attachment I- Resolution CSA Assessments - CSA 35 Dravalise Park, 22. Attachment I- Resolution CSA Assessments - CSA 35 Assessments - CSA 32 Carmel Rancho, 11. Attachment M-Resolution CSA Assessments - C</li></ul>	File #:		20-073	Name:	Adopt Resolutions for County Service Areas 1, 9, 15, 19, 20, 23, 24, 26, 30, 31, 32, 33, 35, 37, 38, 4 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 sp
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5/19/2020 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,

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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 2020-21 as described in Exhibit 1 and Exhibit 2 (CSA 45 Oak Hills Subdivision only) of each Draft 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 2020-21 as described in Exhibit 1 and Exhibit 2 (CSA 45 Oak Hills Subdivision only) of each Draft 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 singlefamily 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 to complete emergency projects.

The Resource Management Agency completed a Special Districts Annual Report, which was presented to the Board of Supervisors on May 5, 2020. 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 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
- X Administration Health & Human Services
- $\overline{\underline{X}}$  Infrastructure
- \_\_\_\_ Public Safety

Prepared by: Lynette Redman, Management Analyst III (831)796-6038Reviewed by: Melanie Beretti, RMA Property Administration/Special Programs ManagerApproved by: Shawne Ellerbee, RMA Deputy Director of Administrative ServicesApproved by: Carl P. Holm, AICP, RMA Director

Attachments:

Attachment A Attachment B Attachment C Attachment D Attachment E Attachment F Attachment G Attachment H Attachment I Attachment J Attachment K Attachment L Attachment M Attachment N Attachment O Attachment P Attachment Q Attachment R Attachment S Attachment T Attachment U Attachment V Attachment W Attachment X Attachment Y Attachment Z Attachment AA Attachment BB Attachment CC Attachment DD Attachment EE Attachment FF (Attachments on file with the Clerk of the Board) Table of Annual Service Charge Draft Resolution CSA Assessme Draft Resolution CSA Assessme