



Board Report

File #: RES 24-115, **Version:** 1

Adopt resolutions for County Service Areas 1, 9, 15, 19, 20, 23, 24, 25, 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 2024-25 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 adopt resolutions for County Service Areas 1, 9, 15, 19, 20, 23, 24, 25, 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 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 2024-25 as described in Exhibit 1 and Exhibit 2 (CSA 45 Oak Hills Subdivision only) of each Resolution.

SUMMARY/DISCUSSION:

Staff has prepared resolutions for 32 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 collected from CSAs 17, 34, 55, 57, and 67 as these CSAs are entirely funded by a portion of the general property tax charged to each parcel. Previously, there was no assessment for CSA 25, however, a successful Proposition 218 elected was held on July 25, 2023 and an assessment has been established. An Engineer's Report has been completed for CSA 17-Tierra Grande and a Proposition 218 election will be likely be held prior to the end of Fiscal Year 2024-25.

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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Approved by: Randy Ishii, MS, PE, TE, PTOE, Director of Public Works, Facilities and Parks

The following attachments are on file with the Clerk of the Board:

Attachment A - Table of Annual Service Charge for a Typical Single-Family Dwelling

Attachment B - Resolution CSA Assessment CSA 1

Attachment C - Resolution CSA Assessment CSA 9

Attachment D - Resolution CSA Assessment CSA 15

Attachment E - Resolution CSA Assessment CSA 19

Attachment F - Resolution CSA Assessment CSA 20

Attachment G - Resolution CSA Assessment CSA 23

Attachment H - Resolution CSA Assessment CSA 24

Attachment I - Resolution CSA Assessment CSA 25

Attachment J - Resolution CSA Assessment CSA 26

Attachment K - Resolution CSA Assessment CSA 30

Attachment L - Resolution CSA Assessment CSA 31

Attachment M - Resolution CSA Assessment CSA 32

Attachment N - Resolution CSA Assessment CSA 33

Attachment O - Resolution CSA Assessment CSA 35

Attachment P - Resolution CSA Assessment CSA 37

Attachment Q - Resolution CSA Assessment CSA 38

Attachment R - Resolution CSA Assessment CSA 41

Attachment S - Resolution CSA Assessment CSA 44

Attachment T - Resolution CSA Assessment CSA 45

Attachment U - Resolution CSA Assessment CSA 47

Attachment V - Resolution CSA Assessment CSA 50

Attachment W - Resolution CSA Assessment CSA 51

Attachment X - Resolution CSA Assessment CSA 52
Attachment Y - Resolution CSA Assessment CSA 53
Attachment Z - Resolution CSA Assessment CSA 54
Attachment AA - Resolution CSA Assessment CSA 56
Attachment BB - Resolution CSA Assessment CSA 58
Attachment CC - Resolution CSA Assessment CSA 62
Attachment DD - Resolution CSA Assessment CSA 66
Attachment EE - Resolution CSA Assessment CSA 68
Attachment FF - Resolution CSA Assessment CSA 72
Attachment GG - Resolution CSA Assessment CSA 75