

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF SAN BERNARDINO COUNTY  
AND RECORD OF ACTION**

June 28, 2022

**FROM**

**BRENDON BIGGS, Director, Department of Public Works – Special Districts**

**SUBJECT**

Continuing Levy of Special Taxes for 2022-23 Within Various Community Facilities Districts

**RECOMMENDATION(S)**

1. Adopt **Resolution No. 2022-103** authorizing the continuing levy of special taxes within Community Facilities District 2003-1 (Citrus Plaza/Mountain Grove), as detailed in Exhibit A.
2. Adopt **Resolution No. 2022-104** authorizing the continuing levy of special taxes within Community Facilities District 2006-1 (Lytle Creek North), as detailed in Exhibit B.
3. Adopt **Resolution No. 2022-105** authorizing the continuing levy of special taxes within Community Facilities District 2010-1 (East Valley), as detailed in Exhibit C.
4. Direct the Auditor-Controller/Treasurer/Tax Collector to place the special taxes for these Community Facilities Districts, as detailed in Exhibits A – C, on the 2022-23 tax roll.
5. Direct the Clerk of the Board of Supervisors to publish a copy of each of the resolutions once in a newspaper of general circulation within the applicable Community Facilities District.

(Presenter: Brendon Biggs, Director, 387-7906)

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**

**Operate in a Fiscally-Responsible and Business-Like Manner.**

**Ensure Development of a Well-Planned, Balanced, and Sustainable County.**

**FINANCIAL IMPACT**

Approval of this item will not result in the use of Discretionary General Funding (Net County Cost). The projected revenue from these special taxes for 2022-23 is summarized in the following table:

<b>Community Facilities District</b>	<b>No. of Taxable Parcels</b>	<b>2022-23 Revenue from Special Taxes</b>	<b>Increase (Decrease) From Prior Year</b>
2003-1 (Citrus Plaza/Mountain Grove)	25	\$412,049	\$1,650
2006-1 (Lytle Creek North)	2328	\$4,650,086	(\$8,957)
2010-1 (East Valley)	82	\$62,524	\$1,525

**BACKGROUND INFORMATION**

Community Facilities Districts (CFDs), more commonly known as Mello-Roos Districts, are special tax districts established by a minimum 2/3 voter approval as a means of obtaining additional public funding through special taxes to pay for public infrastructure and/or ongoing

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public services. These special taxes are a type of parcel tax not levied on the assessed value of real property and are not subject to Proposition 13 property tax rate limitations.

The Department of Public Works – Special Districts administers the following CFDs:

- **2003-1 (Citrus Plaza/Mountain Grove)** is located in the unincorporated area of the County adjacent to the City of Redlands known as the Donut Hole – north of East Lugonia Avenue and south of San Bernardino Avenue between the 210 Freeway and Alabama Street.
  - Public infrastructure and services include roadways, sewer, water, storm drains, traffic mitigation and related construction costs.
- **2006-1 (Lytle Creek North)** is located in the Lytle Creek North Community, a 2,328 parcel residential subdivision called Rosena Ranch located east of Interstate 15.
  - Public infrastructure and services include open space, flood and storm drain protection and fire protection.
- **2010-1 (East Valley)** is located in the unincorporated area of the County adjacent to the City of Redlands known as the Donut Hole – north of East Lugonia between the 210 Freeway and California Street.
  - Public infrastructure and services include utility and administrative costs for 243 streetlights.

This item seeks authorization to continue the levy of special taxes for the CFDs, as detailed in Exhibits A through C, and direct the placement of the special taxes on the 2022-23 tax roll.

The special taxes recommended for 2022-23, which are based on the projected obligations of each CFD, are in accordance with Government Code Section 53340 of the Mello-Roos Community Facility Act of 1982 (Act) (Government Code section 53311 et seq). This Act states the legislative body of a CFD may provide, by resolution, for the levy of the special tax in the current year or future tax years at the same rate or at a lower rate than the rate provided by ordinance.

**PROCUREMENT**

Not Applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Aaron Gest, Deputy County Counsel, 387-5455) on May 31, 2022; Auditor-Controller/Treasurer/Tax Collector (Linda Santillano, Property Tax Division Chief, 386-3189) on June 2, 2022; Finance (Tom Forster, Administrative Analyst, 387-4635) on June 3, 2022; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer) on June 13, 2022.

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Record of Action of the Board of Supervisors  
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**APPROVED (CONSENT CALENDAR)**

Moved: Janice Rutherford Seconded: Col. Paul Cook (Ret.)  
Ayes: Col. Paul Cook (Ret.), Janice Rutherford, Dawn Rowe, Joe Baca, Jr.  
Absent: Curt Hagman

Lynna Monell, CLERK OF THE BOARD

BY   
DATED: June 28, 2022



cc: W/RESOLUTION  
File- CFD/2003-01 Citrus Plaza w/attach  
File- CFD/2006-1 Lytle Creek North w/attach  
File- CFD/2010-1 East Valley w/attach  
LA 06/30/2022