

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF BOARD GOVERNED COUNTY SERVICE AREAS  
AND RECORD OF ACTION**

**June 13, 2023**

**FROM**

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

**SUBJECT**

Special Taxes, Assessments and Standby Charges for County Service Areas and Zones

**RECOMMENDATION(S)**

Acting as the governing body of the Board Governed County Service Areas and Zones:

1. Adopt the following Resolutions to continue special taxes for 2023-24, which were previously approved by the voters, and direct the Auditor-Controller/Treasurer/Tax Collector to place the special taxes on the 2023-24 tax roll:
  - a. **Resolution No. 2023-103** setting a special tax for County Service Area 70, Zone P-6 (El Mirage Park) at \$9 per parcel, per Attachment A (no increase from the previous year).
  - b. **Resolution No. 2023-104** setting a special tax for County Service Area 70, Zone TV-5 (Mesa Television in the Yucca Mesa area) at \$25 per improved parcel, per Attachment B (no increase from previous year).
  - c. **Resolution No. 2023-105** setting a special tax for County Service Area 70, Zone TV-4 (Wonder Valley Television) at \$5 per parcel, per Attachment C (no increase from the previous year).
  - d. **Resolution No. 2023-106** setting a special tax for County Service Area 70, Zone R-16 (Running Springs School House Road) at \$600 per parcel, per Attachment D (no increase from previous year).
  - e. **Resolution No. 2023-107** setting a special tax for County Service Area 70, Zone R-23 (Mile High Park) at \$240 per improved parcel and \$120 per unimproved parcel, per Attachment E (no increase from previous year).
  - f. **Resolution No. 2023-108** setting a special tax for County Service Area 70, Zone R-22 (Twin Peaks) at \$100 per annexed parcel, per Attachment F (no increase from previous year).
  - g. **Resolution No. 2023-109** setting a special tax for County Service Area 70, Zone R-40 (Upper North Bay in the Blue Jay area) at \$500 per parcel, per Attachment G (no increase from previous year).
  - h. **Resolution No. 2023-110** setting a special tax for County Service Area 70, Zone R-42 (Windy Pass in the Barstow Heights area) at \$750 per parcel, per Attachment H (no increase from the previous year).
  - i. **Resolution No. 2023-111** setting a special tax for County Service Area 70, Zone G (Oak Springs in the Wrightwood Area) at \$375 per parcel, per Attachment I (no increase from previous year).
  - j. **Resolution No. 2023-112** setting a special tax for County Service Area 70, Zone R-44 (Sawpit Canyon in Cedar Pines Park) at \$1,000 per parcel, per Attachment J (no increase from previous year).

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- k. **Resolution No. 2023-113** setting a special tax for County Service Area 70, Zone R-5 (Sugarloaf) at \$89.09 per parcel, per Attachment K (includes the electorate-approved annual 2.5% inflationary increase).
  - l. **Resolution No. 2023-114** setting a special tax for County Service Area 70, Zone R-52 (Green Valley Lake) formally known as County Service Area 79, Zone R-1 (Green Valley Lake) at \$522.57 per parcel, per Attachment L (includes the electorate-approved annual 2.5% inflationary increase).
  - m. **Resolution No. 2023-115** setting a special tax for County Service Area 70, Zone R-2 (Twin Peaks) at \$325.88 per parcel, per Attachment M (includes the electorate-approved annual 2.5% inflationary increase).
  - n. **Resolution No. 2023-116** setting a special tax for County Service Area 70, Zone R-46 (South Fairway Drive in the Lake Arrowhead area) at \$426.44 per parcel, per Attachment N (includes the electorate-approved annual 2.5% inflationary increase).
  - o. **Resolution No. 2023-117** setting a special tax for Zone A of County Service Area 70, Zone M (Wonder Valley) at \$35.66 per parcel, per Attachment O (includes the electorate-approved 2.5% inflationary increase).
  - p. **Resolution No. 2023-118** setting a special tax for County Service Area 59 (Deer Lodge Park in the Lake Arrowhead area) at \$295.88 per parcel, per Attachment P (includes the electorate-approved 2.5% inflationary increase).
  - q. **Resolution No. 2023-119** setting a special tax for Zone A of County Service Area 68 (Valley of the Moon) at \$119.93 per parcel, per Attachment Q (includes the electorate-approved 2.5% inflationary increase).
- 2. Direct the Clerk of the Board of Supervisors to publish a copy of each of the Resolutions pertaining to the special taxes, once in a newspaper of general circulation within the applicable district.
  - 3. Adopt **Resolution No. 2023-120** repealing Resolution No. 2022-124 and confirming the 2023-24 assessment surcharge for expenses incurred in the collection and administration of 1915 Bond Act assessments on parcels in Special Assessment District No. 2001-01 within County Service Area 70, Zone S-7 (Lenwood).
  - 4. Adopt **Resolution No. 2023-121** repealing Resolution No. 2022-125, confirming the 2023-24 water and sewer standby charges for various County Service Areas and Zones, and authorizing the collection of these charges on the 2023-24 tax roll.
- (Presenter: Brendon Biggs, Director, 387-7906)

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**  
**Operate in a Fiscally-Responsible and Business-Like Manner.**

**FINANCIAL IMPACT**

Approval of this item will not result in the use of Discretionary General Funding (Net County Cost). The special taxes listed in Recommendation No. 1 are projected to generate \$1,300,000 in 2023-24 for the cost of providing the requisite road, park, and television broadcast services. This amount includes an increase in revenue of approximately \$10,000 from the electorate-approved 2.5% inflationary increase that is applicable to certain districts. For 2023-24, the special assessment listed in Recommendation No. 3 is projected to generate \$116,981 and the standby and availability charges listed in Recommendation No. 4 are projected to generate \$120,290. Revenue related to these recommendations is included in the 2023-24 Recommended Budget for the above-named County Service Areas (CSAs) and Zones.

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**BACKGROUND INFORMATION**

On an annual basis, existing voter-approved special taxes for various CSAs and Zones are presented to the Board of Supervisors (Board), in accordance with Government Code section 50077, to set the amount for placement on the tax roll. The voter-approved special taxes are necessary to provide various services, including recreation and park, television ultra-high frequency translator, road maintenance, snow plowing, and improvements.

The special taxes for those seven CSAs and Zones identified in Recommendation No. 1 as having an electorate-approved provision of an annual inflationary adjustment are all recommended at the increased amount of 2.5%. Information regarding elections for inflationary increases is included in each respective district's Resolution. The special taxes for 10 CSAs and Zones in Recommendation No. 1 are recommended for renewal at the same rates established in the previous fiscal year.

The level of service provided by the CSAs and Zones is dictated by the amount of available revenue. Should revenue collected not be adequate to meet a district's needs, services may be delayed until funding is available. The Department of Public Works – Special Districts (Department) continues to evaluate the need to make necessary recommendations for special tax adjustments to maintain existing services. The Department will adhere to the proper voter approval process to implement such recommendations.

This item also allows for continuation of the following for 2023-24:

- Collection of annual installment of assessments to repay the 40-year loan and offset administrative expenses incurred in the collection of the special assessments with Assessment District No. 2001-01 of CSA 70, Zone S-7 (Lenwood).
- Collection of standby and availability fees for Water and Sewer Services for 10 CSAs and Zones. These fees are assessed on parcels within the applicable district and collected on the tax roll. There are no proposed fee changes for 2023-24.

**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Aaron Gest, Deputy County Counsel, 387-5455) on May 19, 2023; Auditor-Controller/Treasurer/Tax Collector (Franciliza Zyss, Interim Chief Deputy, 382-3176) on May 10, 2023; Finance (Tom Forster, Administrative Analyst, 387-4635) on May 22, 2023; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on May 26, 2023.

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Record of Action of the Board of Supervisors  
Board Governed County Service Areas

**APPROVED (CONSENT CALENDAR)**

Moved: Joe Baca, Jr. Seconded: Curt Hagman

Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY   
DATED: June 13, 2023



cc: ATC w/ Resolution 2023-120  
File - BGCSA/General w/ resolutions  
JLL 07/6/2023