

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

June 25, 2024

FROM

NOEL CASTILLO, Director, Department of Public Works – Special Districts

SUBJECT

Continuing Levy of Special Taxes for 2024-25 Within Various Community Facilities Districts

RECOMMENDATION(S)

1. Adopt **Resolution No. 2024-106** 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. 2024-107** 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. 2024-108** 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 through C, on the 2024-25 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: Noel Castillo, 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 2024-25 is summarized in the following table:

Community Facilities District	Number of Taxable Parcels	2024-25 Revenue Projection	Increase (Decrease) from Prior Year
2003-1 (Citrus Plaza/Mountain Grove)	27	\$431,092	\$12,039
2006-1 (Lytle Creek North)	2,328	\$4,701,596	\$42,921
2010-1 (East Valley)	82	\$65,689	\$1,602

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 2024-25 tax roll.

The special taxes recommended for 2024-25, 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 Auditor-Controller/Treasurer/Tax Collector (Emerita Meily, Auditor Controller Manager, 382-3105) on June 5, 2024; County Counsel (Aaron Gest, Deputy County Counsel, 387-5455) on May 15, 2024; Finance (Jessica Trillo, Administrative Analyst, 387-4222) on June 4, 2024; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on June 10, 2024.

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San Bernardino County

APPROVED (CONSENT CALENDAR)

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

Lynna Monell, CLERK OF THE BOARD

BY  _____
DATED: June 25, 2024



cc: File - Community Facilities District 2003-1 (Citrus
 Plaza/Mountain Grove) w/ attachment
 File - Community Facilities District 2006-1 (Lytle Creek North) w/
 attachment
 File - Community Facilities District 2010-1 (East Valley) w/
 attachment
JLL 07/12/2024