

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

July 28, 2020

FROM

LUTHER SNOKE, Interim Director, Department of Public Works - Special Districts

SUBJECT

Placement of 2016-17 delinquent special tax for Community Facilities District 2006-1 (Lytle Creek North), Improvement Area No. 2, on the 2020-21 Tax Roll

RECOMMENDATION(S)

1. Adopt **Resolution No. 2020-157** authorizing the placement of 2016-17 delinquent special tax for Assessor's Parcel No. 1116-031-51-0000 (formerly Assessor's Parcel No. 0239-212-51-000) within Community Facilities District 2006-1 (Lytle Creek North), Improvement Area No.2 in the amount of \$2,215.40 on the 2020-21 tax roll.
2. Direct the Auditor-Controller/Treasurer/Tax Collector to place the 2016-17 delinquent special tax for Assessor's Parcel No. 1116-031-51-0000 (formerly Assessor's Parcel No. 0239-212-51-000) on the 2020-21 tax roll.

(Presenter: Luther Snoke, Interim Director, 386-8811)

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 delinquent special tax for 2016-17 is summarized in the following table:

Area	Assessor's Parcel No.	2016-17 Special Tax	2016-17 Tax A	2016-17 Tax B	Total Delinquent Tax
CFD 2006-1, IA-2	0239-212-51-0000 (REPAR 1116-031-51-0000)	\$1,966.98	\$216.04	\$32.38	\$2,215.40

BACKGROUND INFORMATION

Community Facilities District 2006-1 (CFD 2006-1) was established to provide funds needed to address specific public facilities and services required of the developer of the Lytle Creek North Community, a 2,326 residential subdivision called Rosena Ranch located east of Interstate 15.

On March 15, 2011 (Item No. 65), the Board of Supervisors (Board) adopted Ordinance No. 4138 levying special taxes within CFD 2006-1, Improvement Area No. 2 (CFD 2006-1 IA-2).

**Placement of 2016-17 delinquent special tax for Community Facilities
District 2006-1 (Lytle Creek North), Improvement Area No. 2, on the
2020-21 Tax Roll
July 28, 2020**

On July 12, 2016 (Item No. 51), the Board approved the continuing levy of special taxes within CFD 2006-1 for the 2016-2017 tax roll (Resolution No. 2016-143), which included Assessor's Parcel Number 0239-212-51-0000 (REPAR 1116-031-51-0000). However, at that time, the special tax for this parcel did not apply because the property owner as of the January 1 lien date was a tax-exempt entity.

In July 2016, the new and current property owner acquired the property.

In August 2016, the Special Districts Department (Department) directly billed the new property owner via separate letter for the 2016-17 special taxes on the aforementioned parcel.

In April 2017, a follow up delinquency letter was sent to the owner. To date, the special taxes remain unpaid.

The Department, as administrator of community facilities districts within San Bernardino County, seeks authorization for placement of the delinquent special taxes owed to CFD 2006-1 IA-2 on the 2020-21 tax roll for collection.

In accordance with Section 53340 of the Mello-Roos Community Facility Act of 1982, the legislative body of a CFD may provide, by resolution, for the levy of the special tax.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Dawn Martin, Deputy County Counsel, 387-5455) on July 8, 2020; Auditor-Controller/Treasurer/Tax Collector (Evelyn Medina, Property Tax Manager, 382-3105) on July 10, 2020; Finance Tom Forster, Administrative Analyst, 387-4635) on July 9, 2020; and County Finance and Administration (Matthew Erickson, County Chief Financial Officer, 387-5423) on July 13, 2020.

**Placement of 2016-17 delinquent special tax for Community Facilities
District 2006-1 (Lytle Creek North), Improvement Area No. 2, on the
2020-21 Tax Roll
July 28, 2020**

Record of Action of the Board of Supervisors
County of San Bernardino

APPROVED (CONSENT CALENDAR)

Moved: Josie Gonzales Seconded: Robert A. Lovingood
Ayes: Robert A. Lovingood, Janice Rutherford, Dawn Rowe, Curt Hagman, Josie Gonzales

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: July 28, 2020



cc: W/RESOLUTION
 File- Public Works/Special Districts
la 07/31/2020