

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

June 8, 2021

FROM

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

SUBJECT

Special Taxes, Assessments and Standby Charges for Named County Services Areas and Zones

RECOMMENDATION(S)

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

1. Adopt the following resolutions to continue special taxes, which were previously approved by the voters, for 2021-22 and direct the Auditor-Controller/Treasurer/Tax Collector to place the special taxes on the 2021-22 tax roll:
 - a. **Resolution No. 2021-75** 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 previous year).
 - b. **Resolution No. 2021-76** 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. 2021-77** 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 previous year).
 - d. **Resolution No. 2021-78** 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. 2021-79** 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. 2021-80** 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. 2021-81** 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. 2021-82** 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 previous year).
 - i. **Resolution No. 2021-83** setting a special tax for County Service Area 70, Zone G (Wrightwood) at \$375 per parcel, per Attachment I (no increase from previous year).
 - j. **Resolution No. 2021-84** setting a special tax for County Service Area 70, Zone R-44 (Sawpit Canyon in Cedarpines Park) at \$1,000 per parcel, per Attachment J (no increase from previous year).

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- k. **Resolution No. 2021-85** setting a special tax for County Service Area 70, Zone R-5 (Sugarloaf) at \$84.80 per parcel, per Attachment K (includes the electorate-approved annual 2.5% inflationary increase).
 - l. **Resolution No. 2021-86** setting a special tax for County Service Area 79, Zone R-1 (Green Valley Lake) at \$497.39 per parcel, per Attachment L (includes the electorate-approved annual 2.5% inflationary increase).
 - m. **Resolution No. 2021-87** setting a special tax for County Service Area 70, R-2 (Twin Peaks) at \$310.18 per parcel, per Attachment M (includes the electorate-approved annual 2.5% inflationary increase).
 - n. **Resolution No. 2021-88** setting a special tax for County Service Area 70, Zone R-46 (South Fairway Drive in the Lake Arrowhead area) at \$405.89 per parcel, per Attachment N (includes the electorate-approved annual 2.5% inflationary increase).
 - o. **Resolution No. 2021-89** setting a special tax for Zone A of County Service Area 70, Zone M (Wonder Valley) at \$33.94 per parcel, per Attachment O (includes the electorate-approved 2.5% inflationary increase).
 - p. **Resolution No. 2021-90** setting a special tax for County Service Area 59 (Deer Lodge Park) at \$281.62 per parcel, per Attachment P (includes the electorate-approved annual 2.5% inflationary increase).
 - q. **Resolution No. 2021-91** setting a special tax for Zone A of County Service Area 68 (Valley of the Moon) at \$162.27 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. 2021-92** repealing Resolution No. 2020-87 and confirming the 2021-22 assessment surcharge for expenses incurred in the collection and administration of 1915 Bond Act assessments on parcels in Special Assessment District 2001-01 within County Service Area 70, Zone S-7 (Lenwood).
 - 4. Adopt **Resolution No. 2021-93** repealing Resolution No. 2020-88 and confirming the 2021-22 water and sewer standby charges for various County Service Areas and Zones; authorize the collection of these charges on the 2021-22 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 \$1.3 million in 2021-22 for the cost of providing the requisite road, park, and television broadcast services. This amount includes additional revenue of approximately \$20,000 from the electorate-approved 2.5% inflationary increase that is applicable to certain districts. The special assessment listed in Recommendation No. 3 is projected to generate \$117,476 and standby and availability charges in Recommendation No. 4 are projected to generate \$136,160. Revenue related to all three recommendations is included in the 2021-22 Recommended Budget for the above named County Services Areas (CSAs) and Zones.

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

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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 districts identified in Recommendation No. 1 as having an electorate-approved provision of an annual inflationary adjustment are all recommended at the increased amount. The special taxes for the remaining ten districts 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.

The Department of Public Works - Special Districts (Special Districts) continues to evaluate the need to make necessary recommendations for tax adjustments to maintain services in all CSAs and Zones. In the event a determination is made for tax adjustments, Special Districts will adhere to the proper voter approval process to implement such recommendations.

This item also allows for continuation of the following for 2021-22:

- Continue collection of annual installment of assessments to repay the 40-year loan and offset administrative expenses incurred in the collection of the special assessments within Assessment District No. 2001-01 of CSA 70, Zone S-7 (Lenwood).
- Continue collection of standby and availability fees for eleven 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 2021-22.

PROCUREMENT

N/A

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Dawn Martin, Deputy County Counsel, 387-5455) on May 12, 2021; Auditor-Controller/Treasurer/Tax Collector (Evelyn Medina, Property Tax Manager, 382-3105) on May 19, 2021; Finance (Tom Forster, Administrative Analyst, 387-4635) on May 19, 2021; and County Finance and Administration (Matthew Erickson, County Chief Financial Officer, 387-5423) on May 23, 2021.

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

APPROVED (CONSENT CALENDAR)

Moved: Janice Rutherford Seconded: Joe Baca, Jr.

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

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: June 8, 2021



cc: File – BGCSA/General w/ resolutions
JLL 06/9/2021