



San Bernardino County

Legislation Text

File #: 793, Agenda Item #: 50

REPORT/RECOMMENDATION TO THE BOARD OF DIRECTORS OF THE SAN BERNARDINO COUNTY FIRE PROTECTION DISTRICT AND RECORD OF ACTION

August 6, 2019

FROM

DON TRAPP, Interim Fire Chief/Fire Warden, San Bernardino County Fire Protection District

SUBJECT

Continuation of Special Taxes for Community Facilities District 1033 within the City of San Bernardino and Community Facilities District 94-01 within the City of Hesperia

RECOMMENDATION(S)

Acting as the governing body of the San Bernardino County Fire Protection District (SBCFPD):

1. Adopt resolution authorizing the continuing levy of special taxes on commercial parcels within Community Facilities District 1033 (CFD 1033), as detailed in Exhibit "A", to help fund the cost of providing fire protection services within the Verdemont area of the City of San Bernardino.
2. Adopt resolution authorizing the continuing levy of special taxes on parcels within Community Facilities District 94-01 (CFD 94-01), as detailed in Exhibit "1", to help fund the cost of providing fire protection services within the City of Hesperia.
3. Direct the Auditor-Controller/Treasurer/Tax Collector to place the special taxes for CFD 1033 and CFD 94-01, as detailed in Exhibits "A" and "1" respectively, on the 2019-20 Tax Roll.

(Presenter: Don Trapp, Interim Fire Chief/Fire Warden, 387-5779)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

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

Provide for the Safety, Health and Social Service Needs of County Residents.

FINANCIAL IMPACT

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost). The special taxes for CFD 1033 and CFD 94-01 will be placed on the 2019-20 property tax roll to help fund SBCFPD's cost of providing fire protection services. Projected revenue from these special taxes for 2019-20 is as follows:

- CFD 1033 - \$1,078,880 from 14 commercial parcels (Exhibit "A"), which includes \$21,154 from a recommended 2.0% increase.
- CFD 94-01 - \$683,842 from 3,270 parcels (Exhibit "1"), which includes \$19,273 from a recommended 2.9% increase.

Revenue pertaining to these special taxes is included in SBCFPD's 2019-20 budget and will be included in recommended budgets for future years.

BACKGROUND INFORMATION

CFD 1033 was established in 2004 by the City of San Bernardino (City) to provide funding for fire protection services in the City's Verdemon area through the annual levy of special taxes assessed on commercial parcels within CFD 1033. The special tax can be levied for a period not to exceed 30 years and increased by up to 2.0% from the previous fiscal year. Administration of CFD 1033 transferred from the City to SBCFPD by the issuance of the Certificate of Completion for Local Agency Formation Commission (LAFCO) No. 3198 in June 2016.

In 1994, CFD 94-01 was established by the Hesperia Fire Protection District to pay for expenses associated with providing fire suppression and emergency medical services through the annual levy of special taxes assessed on parcels within CFD 94-01. Administration of CFD 94-01 transferred from the City of Hesperia to SBCFPD by the issuance of the Certificate of Completion for LAFCO No. 3218 effective November 1, 2018.

The special tax for CFD 94-01 can be increased annually based upon the increase during the preceding fiscal year in the Consumer Price Index (CPI) for All items, All Urban Consumers, as published by the U.S. Department of Labor, Bureau of Labor Statistics. Originally, the CPI for the Los Angeles/Anaheim/Riverside area was utilized in determining the annual increase. However, that area was discontinued and replaced by the formation of new areas. Because CFD 94-01 provides funding for fire services within the City of Hesperia, it is most appropriate to now use the CPI for the Riverside/San Bernardino/Ontario area in establishing this special tax's annual increase. The CPI for the Riverside/San Bernardino/Ontario area during the preceding fiscal year (May to May) was 2.9%.

Approval of this item will authorize continuation of special taxes for both CFD 1033 and CFD 94-01, as well as direct the placement of these special taxes on the 2019-20 Tax Roll.

There are currently 14 taxable parcels within the boundaries of CFD 1033. The 2019-20 amount of special taxes for each parcel is listed on Exhibit "A" to the resolution and includes a 2.0% increase from prior year to support the costs of providing fire services in the City's Verdemon area.

There are currently 3,270 taxable parcels within the boundaries of CFD 94-01. The 2019-20 amount of special taxes for each parcel is listed on Exhibit "1" to the resolution and includes a 2.9% increase from prior year to support the costs of providing fire services in the City of Hesperia.

PROCUREMENT

N/A

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Scott Runyan, Deputy County Counsel, 387-5455) on July 25, 2019; Auditor-Controller/Treasurer/Tax Collector (Evelyn Medina, Property Tax Manager, 382-3105) on July 25, 2019; Finance (Tom Forster, Administrative Analyst, 387-4635) on July 25, 2019; and County Finance and Administration (Katrina Turturro, Deputy Executive Officer, 387-5423) on July 25, 2019.