



San Bernardino County

Legislation Text

File #: 2236, Agenda Item #: 44

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

June 2, 2020

FROM

LUTHER SNOKE, Interim Director, Special Districts Department

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 2020-21 and direct the Auditor-Controller/Treasurer/Tax Collector to place the special taxes on the 2020 -21 tax roll:
 - a. Resolution 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 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 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 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 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 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 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 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 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 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).
 - k. Resolution setting a special tax for County Service Area 70, Zone R-5 (Sugarloaf) at \$82.73 per parcel, per Attachment K (includes the electorate-approved annual 2.5% inflationary increase).
 - l. Resolution setting a special tax for County Service Area 79, Zone R-1 (Green Valley Lake) at \$485.26 per parcel, per Attachment L (includes the electorate-approved annual 2.5% inflationary increase).
 - m. Resolution setting a special tax for County Service Area 70, Zone R-2 (Twin Peaks) at \$302.61 per parcel, per Attachment M (includes the electorate-approved annual 2.5% inflationary increase).

- n. Resolution setting a special tax for County Service Area 70, Zone R-46 (South Fairway Drive in the Lake Arrowhead area) at \$395.99 per parcel, per Attachment N (includes the electorate-approved annual 2.5% inflationary increase).
 - o. Resolution setting a special tax for Zone A of County Service Area 70, Zone M (Wonder Valley) at \$33.11 per parcel, per Attachment O (includes the electorate-approved 2.5% inflationary increase).
 - p. Resolution setting a special tax for County Service Area 59 (Deer Lodge Park) at \$274.75 per parcel, per Attachment P (includes the electorate-approved annual 2.5% inflationary increase).
 - q. Resolution setting a special tax for Zone A of County Service Area 68 (Valley of the Moon) at \$158.31 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 repealing Resolution No. 2019-53 and confirming the 2020-21 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 repealing Resolution No. 2019-54 and confirming the 2020-21 water and sewer standby charges for various County Service Areas and Zones; authorize the collection of these charges 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 special taxes listed in Recommendation No. 1 are projected to generate \$1.3 million in 2020-21 for the cost of providing the requisite road, park, and television broadcast services. This amount includes additional revenue of approximately \$19,000 from the electorate-approved 2.5% inflationary increase that is applicable to certain districts. There is no increase in revenue from the special assessment (Recommendation No. 3) or standby charges (Recommendation No. 4). Revenue related to all three recommendations will be included in the 2020-21 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 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 road 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.

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 2020-21:

- An assessment charge needed to offset expenses incurred in the collection of the special assessments within Assessment District No. 2001-01 of CSA 70, Zone S-7 (Lenwood). The charge remains at a

maximum of five percent of the amount of the installments and of the interest thereon, not to exceed the estimate of the expenses of collection, and in any case not to exceed \$16.00 per lot or parcel.

- Water and sewer standby charges for various CSAs and Zones. These charges are assessed on parcels within the applicable district and collected on the tax roll. There are no proposed changes to the amount of water and sewer standby charges for 2020-21.

PROCUREMENT

N/A

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Dawn Martin, Deputy County Counsel, 387-5455) on May 5, 2020; Auditor-Controller/Treasurer/Tax Collector (Linda Santillano, Chief Deputy, 382-3189 and Evelyn Medina, Property Tax Manager, 382-3105) on May 7, 2020; Finance Tom Forster, Administrative Analyst, 387-4635) on May 13, 2020; and County Finance and Administration (Matthew Erickson, County Chief Financial Officer, 387-5423) on May 18, 2020.