



# San Bernardino County

## Legislation Text

**File #: 2432, Agenda Item #: 95**

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

**June 23, 2020**

**FROM**

**LUTHER SNOKE, Interim Director, Special Districts Department**

**SUBJECT**

Continuing Levy of Special Taxes for 2020-21 within various Community Facilities Districts

**RECOMMENDATION(S)**

1. Adopt resolution 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 authorizing the continuing levy of special taxes within Community Facilities District 2006-1 (Lytle Creek North), as detailed in Exhibit B.
  3. Adopt resolution 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 - C, on the 2020-21 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 with the applicable Community Facilities District.
- (Presenter: Luther Snoke, Interim Director, 386-8811)

**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 2020-21 is summarized in the following table:

Community Facilities District (CFD)	No. of Taxable Parcels	2020-21 Revenue from Special Taxes	Increase From Prior Year
2003-1 (Citrus Plaza/Mountain Grove)	24	\$433,108.98	\$12,184.13
2006-1 (Lytle Creek North)	2,326	\$4,816,644.63	\$139,494.44
2010-1 (East Valley)	81	\$57,884.47	\$2,014.53

**BACKGROUND INFORMATION**

CFD's, more commonly known as Mello-Roos, are special 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 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 Special Districts Department administers the following CFD's:

- **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 2,326 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 Donut Hole - north of East Lugonia between the 210 Freeway and California Street.
  - Public infrastructure and services include utility and administrative costs for 232 streetlights.

This item seeks authorization to continue the levy of special taxes for the CFD's, as detailed in Exhibits A through C, and direct the placement of the special taxes on the 2020-21 tax roll.

The special taxes recommended for 2020-21, which are based on the projected obligations of each CFD, are in accordance with Section 53340 of the Mello-Roos Community Facility Act of 1982. 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 (Evelyn Medina, Property Tax Manager, 382-3105) on May 26, 2020; County Counsel (Dawn Martin, Deputy County Counsel, 387-5455) on May 26, 2020; Finance (Tom Forster, Administrative Analyst, 387-4635) on June 3, 2020; and County Finance and Administration (Matthew Erickson, County Chief Financial Officer) on June 8, 2020.