



San Bernardino County

Legislation Text

File #: 6164, Agenda Item #: 87

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

June 14, 2022

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 2022-23 and direct the Auditor-Controller/Treasurer/Tax Collector to place the special taxes on the 2022-23 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 (Oak Springs in the Wrightwood area) 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 Cedar Pines 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 \$86.92 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 \$509.82 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 \$317.93 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 \$416.04 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 \$34.79 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 in the Lake Arrowhead area) at \$288.66 per parcel, per Attachment P (includes the electorate-approved 2.5% inflationary increase).
 - q. Resolution setting a special tax for Zone A of County Service Area 68 (Valley of the Moon) at \$117 per parcel, per Attachment Q (includes the electorate-approved decrease after year five of the special tax).
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. 2021-92 and confirming the 2022-23 assessment surcharge for expenses incurred in the collection and administration of 1915 Bond Act assessments on parcels in Special District 2001-01 within County Service Area 70, Zone S-7 (Lenwood).
 4. Adopt Resolution repealing Resolution No. 2021-93 and confirming the 2022-23 water and sewer standby charges for various County Service Areas and Zones; authorize the collection of these charges on the 2022-23 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 2022-23 for the cost of providing the requisite road, park, and television broadcast services. This amount includes a decrease in revenue of approximately \$10,000 from the prior fiscal year. This is a result of the electorate-approved decrease for the fifth year of special tax in Zone A of County Service Area (CSA) 68 (Valley of the Moon) that is mostly offset from the electorate-approved 2.5% inflationary increase applicable to certain districts. For 2022-23, the special assessment listed in Recommendation No. 3 is projected to generate \$117,296 and the standby and availability charges listed in Recommendation No. 4 are projected to generate \$133,970. Revenue related to all three recommendations is included in the 2022-23 Recommended Budget for the above-named 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 improvements.

The special taxes for those six CSAs and Zones identified in Recommendation No. 1 as having an electorate-approved provision of an annual inflationary adjustment are all recommended at the increased amount of 2.5 percent. The special taxes for ten CSAs and Zones in Recommendation No. 1 are recommended for renewal at the same rates established in the previous fiscal year; CSA 68 in Zone A will be decreased as electorate approved. 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 special tax adjustments to maintain existing services. Special Districts will adhere to the proper voter approval process to implement such recommendations.

This item also allows for continuation of the following for 2022-23:

- 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 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 2022-23.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Aaron Gest, Deputy County Counsel, 387-5289) on May 18, 2022; Auditor-Controller/Treasurer/Tax Collector (Linda Santillano, Property Tax Division Chief, 382-3189) on May 16, 2022; Finance (Tom Forster, Administrative Analyst, 387-4635) on May 25, 2022; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on May 30, 2022.