

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Public Works	(2) MEETING DATE 5/21/2013	(3) CONTACT/PHONE Jennie Brunick, Accountant (805) 781-5278	
(4) SUBJECT Submittal of a resolution establishing the 2013-14 Special Tax Rate and confirming the per parcel special tax amount in County Service Area No. 21, Castle Street Road Improvement Zone. District 2.			
(5) RECOMMENDED ACTION It is our recommendations that your Honorable Board: <ol style="list-style-type: none"> 1. Approve the resolution confirming the 2013-14 County Service Area No. 21, Castle Street Road Improvement Zone special tax rate of \$13.78 per front foot of improvement per parcel having a separate County Assessor's Parcel Number and increasing not more than two percent per year thereafter. 2. Direct the Clerk to file the approved copy of the resolution with the County Auditor no later than August 10, 2013. 			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT N/A	(8) ANNUAL FINANCIAL IMPACT N/A	(9) BUDGETED? Yes
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. ___) <input type="checkbox"/> Board Business (Time Est. ___)			
(11) EXECUTED DOCUMENTS <input checked="" type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: N/A <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP Attached	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A Date: 3/20/12; Item #10	
(17) ADMINISTRATIVE OFFICE REVIEW <i>Nikki J. Schmidt</i>			
(18) SUPERVISOR DISTRICT(S) District 2 -			

Reference: 13MAY21-C-3

County of San Luis Obispo



TO: Board of Supervisors
FROM: Public Works
Jennie Brunick, Accountant
VIA: Will Clemens, Department Administrator
DATE: 5/21/2013

SUBJECT: Submittal of a resolution establishing the 2013-14 Special Tax Rate and confirming the per parcel special tax amount in County Service Area No. 21, Castle Street Road Improvement Zone. District 2.

RECOMMENDATION

It is our recommendations that your Honorable Board:

1. Approve the resolution confirming the 2013-14 County Service Area No. 21, Castle Street Road Improvement Zone special tax rate of \$13.78 per front foot of improvement per parcel having a separate County Assessor's Parcel Number and increasing not more than two percent per year thereafter.
2. Direct the Clerk to file the approved copy of the resolution with the County Auditor no later than August 10, 2013.

DISCUSSION

On March 7, 2006, the electorate in County Service Area No. 21, Castle Street Road Improvement Zone voted for approval of a special tax with a maximum annual rate of Twenty Seven Dollars and Nineteen Cents (\$27.19) per front foot of improvement per parcel having a separate County Assessor's Parcel Number and increasing not more than two percent per year thereafter. Fiscal Year 2013-14 will be the seventh year that the tax will be levied and will continue until loan is paid in full.

In order to levy the tax during the 2013-14 fiscal year, your Honorable Board must pass a Resolution establishing the 2013-14 rate, and confirming the amount of the special tax levied on each parcel of real property. The special tax is authorized per Section 25215.2 of the Government Code.

OTHER AGENCY INVOLVEMENT/IMPACT

County Counsel has reviewed the subject Resolution and approved it as to legal form and effect. The Offices of the Auditor-Controller and Treasurer/Tax Collector are involved in the process of collecting special taxes on the property tax bills. The County Clerk will file the resolution with the Auditor-Controller.

FINANCIAL CONSIDERATIONS

The recommended action will generate approximately \$7,700 in revenue, which will fund the annual loan debt payment to the General Fund. The loan funded the paving of Castle Street.

RESULTS

The funds being paid back were originally used to pave Castle Street in Cambria. This has enhanced the quality of life for those participating in the project.

File: CF 320.570.04 Districts/CSA 21 Cambria Road Improvements

Reference: 13MAY21-C-3

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ATTACHMENTS

1. Vicinity Map
2. Resolution to Establish 2013-14 Special Tax in County Service Area No. 21, Castle Street Road Improvement Zone