

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

(1) DEPARTMENT Public Works	(2) MEETING DATE 8/6/2013	(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 to be placed on the 2013-14 tax roll for County Service Area No. 9, Zone I (East of Los Osos Creek). District 2.			
(5) RECOMMENDED ACTION It is our recommendations that your Honorable Board: <ol style="list-style-type: none"> 1. Approve the attached resolution to establish the 2013-14 special tax in County Service Area No. 9, Zone I, which will confirm the 2013-14 amounts and authorize the annual collection of the special tax on property tax bills for County Service Area No. 9, Zone I; and 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? N/A
(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: 8/7/12; Item #15	
(17) ADMINISTRATIVE OFFICE REVIEW <i>Nikki J. Schmidt</i>			
(18) SUPERVISOR DISTRICT(S) District 2 -			

Reference: 13AUG06-C-6

County of San Luis Obispo



TO: Board of Supervisors

FROM: Public Works
Jennie Brunick, Accountant

VIA: Will Clemens, Department Administrator

DATE: 8/6/2013

SUBJECT: Submittal of a resolution establishing the 2013-14 special tax rate, and confirming the per parcel special tax amount to be placed on the 2013-14 tax roll for County Service Area No. 9, Zone I (East of Los Osos Creek). District 2.

RECOMMENDATION

It is our recommendations that your Honorable Board:

1. Approve the attached resolution to establish the 2013-14 special tax in County Service Area No. 9, Zone I, which will confirm the 2013-14 amounts and authorize the annual collection of the special tax on property tax bills for County Service Area No. 9, Zone I; and
2. Direct the Clerk to file the approved copy of the resolution with the County Auditor no later than August 10, 2013.

DISCUSSION

The recommended action to collect the 2013-14 special tax rate for County Service Area No. 9, Zone I (CSA 9-I) is consistent with prior years. The CSA 9-I special tax revenues will be used to compensate the Los Osos Community Services District (LOCSA) for the emergency fire and medical services that they provide to CSA 9-I via an agreement with CALFIRE.

On May 4, 2004, a special tax election was approved by voters in CSA 9-I to increase the special tax to \$42.00 per benefit unit in order to fund the increasing cost of providing emergency fire and medical response services. This special tax included a provision to be increased each year thereafter, not more than the average of the percentage increases in the Consumer Price Index for all items for San Francisco/Oakland/San Jose, and the Consumer Price Index for all items for Los Angeles/Anaheim/Riverside at June 30th of the current year over the previous year's average of those indexes on the same date, in accordance with the units of benefit.

A review was done this year to determine if the current number of benefit units should be changed based on changes in land use for each parcel. The review indicated that 27 parcels needed to be updated. On December 3, 2012, a letter was sent to each affected owner informing them of the change. Each owner was given a chance to respond if they disagreed with the change. Attached is the only protest received from Fred and Betty Campbell dated December 7, 2012.

The Campbell's parcel has been assigned 3 benefit units since the inception of the special tax which is the number of benefit units for the "Undeveloped Property – over 20 acres" category. In recent years, cell towers and appurtenant facilities have been installed on their parcel and staff has changed the assigned benefit units for this parcel from 3 to 4 which is the number of benefit units for the "Developed Property-Other" category. The cost will increase from \$153 to \$204 for a net of \$51.00 per fiscal year 2013/14 and future years. The chart below shows the various categories and the corresponding benefit units.

CSA 9-I No. of Benefit Units per Parcel:

Real Property Land Use	No. of Units of Benefit per Parcel
Undeveloped property – Parcels of:	
20 acres or less	2
Over 20 acres	3
Developed property – Parcels containing:	
One residence	4
Two residences	5
Three or more residences (triplex, fourplex, etc. Or three or more single family residences)	6
Other (church, nursery, cemetery, professional)	4

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 service charges on the property tax bills. The County Clerk will file the Resolution with the Auditor/Controller.

The emergency fire and medical response services are currently provided by CALFIRE via an agreement with the Los Osos Community Services District.

FINANCIAL CONSIDERATIONS

The recommended action will generate approximately \$28,700 in revenue which is needed to cover estimated annual contract costs of \$23,800, plus staff and overhead costs.

The attached resolution and exhibit reflect the amounts to be charged to each parcel.

RESULTS

The recommended action will continue to result in the fastest response time possible for emergency and fire protection to CSA 9-I, which is necessary for maintaining a desirable level of health and safety for the community and promotes quality of life.

File: Districts/CSA 9-I

Reference: 13AUG06-C-6

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ATTACHMENTS

1. Vicinity Map
2. Resolution to Establish 2013-14 Special Tax Rate CSA Area 9 Zone 1
3. December 3, 2012 Letter To Fred Campbell
4. December 7, 2012 Letter From Fred Campbell