

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

(1) DEPARTMENT Public Works	(2) MEETING DATE 2/25/2014	(3) CONTACT/PHONE Jennifer Colvard, Accountant (805) 781-5278	
(4) SUBJECT Submittal of a resolution establishing the 2014-15 Special Tax Rate and confirming the per parcel Special Tax Amount in Nipomo Lighting District, Zone E (Tract 1700, Los Pinos Estates). District 4.			
(5) RECOMMENDED ACTION It is recommended that the Board: 1. Approve the resolution confirming the 2014-15 Nipomo Lighting District, Zone E special tax rate of \$52.22 per Assessor Parcel Number. 2. Direct the Clerk to file the approved copy of the resolution with the County Auditor no later than August 10, 2014.			
(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"/> 4/5 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: <u>05/07/13</u> , #11	
(17) ADMINISTRATIVE OFFICE REVIEW <i>Nikki J. Schmidt</i>			
(18) SUPERVISOR DISTRICT(S) District 4 -			

Reference: 14FEB25-C-7

County of San Luis Obispo



TO: Board of Supervisors
FROM: Public Works
Jennifer Colvard, Accountant
VIA: Will Clemens, Department Administrator
DATE: 2/25/2014

SUBJECT: Submittal of a resolution establishing the 2014-15 Special Tax Rate and confirming the per parcel Special Tax Amount in Nipomo Lighting District, Zone E (Tract 1700, Los Pinos Estates). District 4.

RECOMMENDATION

It is recommended that the Board:

1. Approve the resolution confirming the 2014-15 Nipomo Lighting District, Zone E special tax rate of \$52.22 per Assessor Parcel Number.
2. Direct the Clerk to file the approved copy of the resolution with the County Auditor no later than August 10, 2014.

DISCUSSION

On August 3, 1999, the electorate in Nipomo Lighting District, Zone E voted for approval of a special tax with a maximum annual rate of \$40 and a 2% per year increase per Assessor's Parcel Number. Fiscal Year 2014-15 will be the sixteenth year that the tax is levied. No further consideration due to Proposition 218 is required.

In order to levy the tax during the 2014-15 fiscal year, the Board must pass a Resolution establishing the 2014-15 rate, and confirming the amount of the special tax levied on each parcel of real property. The special tax is authorized per Section 53978 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.

FINANCIAL CONSIDERATIONS

The recommended action will generate approximately \$2,000 in revenue which, other than interest, will be the sole source of 2014-15 revenue in Nipomo Lighting District, Zone E.

RESULTS

The recommended action will result in the continuation of the County's past practice of collecting certain special district's special assessments on the property tax bills. The revenue funds the cost of the health and safety issues that help to maintain the quality of life in these communities.

File: CF 320.60.01 Districts/Lighting-Nipomo (Zone E)

Reference: 14FEB25-C-7

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ATTACHMENTS

1. Vicinity Map
2. Resolution to Establish 2014-15 Special Tax in Nipomo Lighting District Zone E