

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

(1) DEPARTMENT Public Works	(2) MEETING DATE 4/21/2015	(3) CONTACT/PHONE Jennifer Colvard, Accountant (805) 781-5278	
(4) SUBJECT Submittal of a resolution establishing the 2015-16 special tax rate, and confirming the per parcel special tax amount to be placed on the 2015-16 tax roll for County Service Area No. 9, Zone I (East of Los Osos Creek). District 2.			
(5) RECOMMENDED ACTION It is recommended that the Board: <ol style="list-style-type: none"> 1. Approve the attached resolution to establish the 2015-16 special tax in County Service Area No. 9, Zone I, which will confirm the 2015-16 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 Auditor/Controller/Treasurer/Tax Collector no later than August 10, 2015. 			
(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: 6/17/14 #23	
(17) ADMINISTRATIVE OFFICE REVIEW David E. Grim			
(18) SUPERVISOR DISTRICT(S) District 2			

Reference: 15APR21-C-3

County of San Luis Obispo



TO: Board of Supervisors
FROM: Public Works
Jennifer Colvard, Accountant
VIA: Will Clemens, Department Administrator
DATE: 4/21/2015

SUBJECT: Submittal of a resolution establishing the 2015-16 special tax rate, and confirming the per parcel special tax amount to be placed on the 2015-16 tax roll for County Service Area No. 9, Zone I (East of Los Osos Creek). District 2.

RECOMMENDATION

It is recommended that the Board:

1. Approve the attached resolution to establish the 2015-16 special tax in County Service Area No. 9, Zone I, which will confirm the 2015-16 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 Auditor/Controller/Treasurer/Tax Collector no later than August 10, 2015.

DISCUSSION

The recommended action to collect the 2015-16 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 (LOCSD) for the emergency fire and medical services that they provide to CSA 9-I via an agreement with CAL FIRE.

On May 4, 2004, a special tax election was approved by voters in CSA 9-I to establish a special tax to fund the cost of providing emergency fire and medical response services. The current tax is \$53.42 per benefit unit. However, 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.

Upon approval of this item, the CPI adjustment will be calculated and transmitted to the Auditor/Controller/Treasurer/Tax Collector (ACTT) once the information is made available. The ACTT will verify the CPI adjustment and finalize the adjusted tax.

OTHER AGENCY INVOLVEMENT/IMPACT

County Counsel has reviewed the subject resolution and approved it as to legal form and effect. The offices of the ACTT are involved in the process of collecting service charges on the property tax bills. The County Clerk will file the Resolution with the ACTT.

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

FINANCIAL CONSIDERATIONS

The recommended action will generate approximately \$29,500 in revenue which is needed to cover estimated annual contract costs of \$24,000, 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: 15APR21-C-3

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ATTACHMENTS

1. Vicinity Map
2. Resolution to Establish 2015-16 Special Tax Rate to County Service Area 9-I