

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

(1) DEPARTMENT Public Works	(2) MEETING DATE 7/7/2015	(3) CONTACT/PHONE Jennifer Tomaszewski, Accountant (805) 781-5278	
(4) SUBJECT Hearing to consider a resolution confirming amended assessments for San Miguel Assessment District, and North Mesa Assessment District. Districts 1 and 4.			
(5) RECOMMENDED ACTION It is recommended that the Board: <ol style="list-style-type: none"> <li>1. Adopt the resolution confirming and ordering amended assessments.</li> <li>2. Place the fee for preparing the amended assessments on the 2015-16 tax roll.</li> <li>3. Direct the Clerk to file the confirmed amended assessments with the County Auditor no later than August 10, 2015.</li> </ol>			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT N/A	(8) ANNUAL FINANCIAL IMPACT N/A	(9) BUDGETED? No
(10) AGENDA PLACEMENT { } Consent    { } Presentation <b>{X}</b> Hearing (Time Est. 5)    { } Board Business (Time Est. ___)			
(11) EXECUTED DOCUMENTS <b>{X}</b> Resolutions    { } Contracts    { } Ordinances    { } N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: N/A { } 4/5 Vote Required <b>{X}</b> N/A	
(14) LOCATION MAP Attached	(15) BUSINESS IMPACT STATEMENT? N/A	(16) AGENDA ITEM HISTORY { } N/A    Date: <u>6/19/12 #4</u>	
(17) ADMINISTRATIVE OFFICE REVIEW David E. Grim			
(18) SUPERVISOR DISTRICT(S) District 1 District 4			

Reference:    15JUL07-H-3

# County of San Luis Obispo



TO: Board of Supervisors

FROM: Public Works

Jennifer Tomaszewski, Accountant

VIA: Will Clemens, Department Administrator

DATE: 7/7/2015

SUBJECT: Hearing to consider a resolution confirming amended assessments for San Miguel Assessment District, and North Mesa Assessment District. Districts 1 and 4.

## **RECOMMENDATION**

It is recommended that the Board:

1. Adopt the resolution confirming and ordering amended assessments.
2. Place the fee for preparing the amended assessments on the 2015-16 tax roll.
3. Direct the Clerk to file the confirmed amended assessments with the County Auditor no later than August 10, 2015.

## **DISCUSSION**

The Department of Public Works has the responsibility to prepare amended assessments for certain districts on an on-going basis. Section 8734 of the Improvement Bond Act of 1915 allows for the recovery of the costs incurred during this procedure. In order to update these special assessment apportionments to reflect current established assessor parcels, your Honorable Board must hold a public hearing, at which time the fees and assessment apportionments must be confirmed. This hearing was noticed as per Section 8732 of the Improvement Bond Act of 1915.

The recommended actions are not subject to Proposition 218 requirements. The assessments are pre-existing and are not being increased; they are only being apportioned for each assessment district. In addition, the fees for the apportionment action are not subject to Proposition 218 since they represent a condition of the property development and are explicitly exempt pursuant to Article XIII D, Section 1(c).

Various assessment districts have been formed throughout the county to fund a number of infrastructure projects. The assessment apportionment process is required to reallocate assessment charges to each parcel as Assessor Parcels are changed so that sufficient funding exists to pay the bond payment. A fee of \$355 is being charged to cover the costs of this process.

## **OTHER AGENCY INVOLVEMENT/IMPACT**

The Auditor's Office places the fees on the property tax bills, County Counsel has approved the attached resolution as to form and effect, the County Clerk notices the public hearing, and the Treasurer/Tax Collector collects the charges on the property tax bills.

## **FINANCIAL CONSIDERATIONS**

Section 8734 of the Improvement Bond Act of 1915 allows for the recovery of costs incurred for the apportionment process. The associated costs of this work, and the offsetting revenue, are included in the Public Works Special Services budget.

## **RESULTS**

The subject assessment districts were originally formed to provide infrastructure improvements which contributed to the quality of life in those areas. The apportionments of those assessments insure the assessment districts will have sufficient revenue to pay the debt issued to finance these improvements.

c: Actg Services to Special District A/R on Taxroll

File: Assessment Apportionment Fees

Reference: 15JUL07-H-3

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## **ATTACHMENTS**

1. Vicinity Maps
2. Resolution Confirming and Ordering Amended Assessments San Miguel/San Lawrence Terrace Assessment District, and North Mesa Assessment District