



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

(1) DEPARTMENT Public Works		(2) MEETING DATE 3/21/2017		(3) CONTACT/PHONE Kristi Smith, Accountant (805) 781-5298	
(4) SUBJECT Submittal of a resolution establishing the 2017-18 Special Tax Rate and confirming the per parcel special tax amount in County Service Area No. 21, Camborne Place Road Improvement Zone, Cambria. District 2.					
(5) RECOMMENDED ACTION It is recommended that the Board: <ol style="list-style-type: none"> <li>1. Approve the resolution confirming the 2017-18 County Service Area No. 21, Camborne Place Road Improvement Zone special tax rate of \$21.13 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.</li> <li>2. Direct the Clerk to file the approved copy of the resolution with the County Auditor no later than August 10, 2017.</li> </ol>					
(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 3/10/15, #10; 3/5/16, #16	
(17) ADMINISTRATIVE OFFICE REVIEW David E. Grim					
(18) SUPERVISOR DISTRICT(S) District 2					

Reference: 17MAR21-C-16



## COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

FROM: Public Works  
Kristi Smith, Accountant

VIA: Straith Smith-Zanartu, Finance Division Manager

DATE: 3/21/2017

SUBJECT: Submittal of a resolution establishing the 2017-18 Special Tax Rate and confirming the per parcel special tax amount in County Service Area No. 21, Camborne Place Road Improvement Zone, Cambria. District 2.

### **RECOMMENDATION**

It is recommended that the Board:

1. Approve the resolution confirming the 2017-18 County Service Area No. 21, Camborne Place Road Improvement Zone special tax rate of \$21.13 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, 2017.

### **DISCUSSION**

On May 6, 2003, the electorate in County Service Area No. 21, Camborne Place Road Improvement Zone voted for approval of a special tax to repay the General Fund loan that funded the paving of Camborne Place. Fiscal Year 2017-18 will be the twelfth year that the tax will be levied; the current rate will be \$21.13 per front foot.

In order to levy the tax during the 2017-18 fiscal year, the Board must pass a Resolution establishing the 2017-18 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 Camborne Place Road Improvement Zone includes 25 parcels. All but one parcel has paid in full for their share of the paving of Camborne Place. The one remaining parcel's special tax will generate approximately \$528 in revenue in Fiscal Year 2017-18, as shown on Exhibit "A". The Special Tax will continue on this parcel through Fiscal Year 2019-20, unless the property owner decides to pay in full prior to that time.

## **RESULTS**

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

## **ATTACHMENTS**

1. Vicinity Map
2. Resolution to Establish 2017-18 Special Tax in County Service Area No. 21, Camborne Place Road Improvement Zone

File: CF 320.570.04 Districts/CSA 21 Cambria Road Improvements

Reference: 17MAR21-C-16

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