



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

(1) DEPARTMENT Public Works	(2) MEETING DATE 11/5/2019	(3) CONTACT/PHONE Kristi Smith Accountant (805) 781-5298	
(4) SUBJECT Submittal of the amended Exhibit A to Resolution No. 2019-132, dated May 14, 2019, showing the special tax amount placed on the FY 2019-20 tax roll for County Service Area No. 9, Zone I (East of Los Osos Creek) after the annual Consumer Price Index adjustment. District 2.			
(5) RECOMMENDED ACTION It is recommended that the Board: <ol style="list-style-type: none"> 1. File the amended Exhibit A to Resolution No. 2019-132, dated May 14, 2019, showing the special tax amount placed on the FY 2019-20 tax roll for County Service Area No. 9, Zone I (CSA 9-I) after the annual Consumer Price Index (CPI) adjustment; and 2. Direct the Clerk of the Board to file the amended Exhibit A with the Auditor-Controller-Treasurer-Tax Collector-Public Administrator (ACTTCPA). 			
(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 type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" 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 5/14/19, #17	
(17) ADMINISTRATIVE OFFICE REVIEW Kristin Eriksson			
(18) SUPERVISOR DISTRICT(S) District 2			

Reference: 19.149



COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

FROM: Public Works
Kristi Smith, Accountant

VIA: Lynette O'Neil, Finance Division Manager

DATE: 11/5/2019

SUBJECT: Submittal of the amended Exhibit A to Resolution No. 2019-132, dated May 14, 2019, showing the special tax amount placed on the FY 2019-20 tax roll for County Service Area No. 9, Zone I (East of Los Osos Creek) after the annual Consumer Price Index adjustment. District 2.

RECOMMENDATION

It is recommended that the Board:

1. File the amended Exhibit A to Resolution No. 2019-132, dated May 14, 2019, showing the special tax amount placed on the FY 2019-20 tax roll for County Service Area No. 9, Zone I (CSA 9-I) after the annual Consumer Price Index (CPI) adjustment; and
2. Direct the Clerk of the Board to file the amended Exhibit A with the Auditor-Controller-Treasurer-Tax Collector-Public Administrator (ACTTCPA).

DISCUSSION

The CSA 9-I voter approved special tax pays for the provision of emergency fire and medical response services in Los Osos from the Los Osos Community Services District (LOCSD) via an agreement between the LOCSD and CAL FIRE. On May 14, 2019, the Board approved Resolution No. 2019-132 that levied the FY 2019-20 special tax rate for CSA 9-I, with the provision that it would be adjusted to include the increase in CPI once that amount was known in July.

The CPI adjustment was calculated using the "Updated CPI Formula" that was approved in Resolution No. 2019-123. This calculation resulted in a 3.1% increase, which was applied to the existing special tax rate of \$58.82 per benefit unit, bringing the FY 2019-20 special tax rate to \$60.64 per benefit unit.

The purpose of today's item is to confirm that the special taxes have been increased by the CPI, the amended amounts have been transmitted to the ACTTCPA and placed on the FY 2019-20 tax roll, and to amend the previously adopted resolution with a new Exhibit A showing the adjusted amounts.

OTHER AGENCY INVOLVEMENT/IMPACT

The ACTTCPA is involved in the process of collecting the special taxes on the property tax bills. The Clerk of the Board will file the amended Exhibit A with the ACTTCPA.

The emergency fire and medical response services are currently provided by CAL FIRE via an agreement with LOCSD.

FINANCIAL CONSIDERATIONS

There is no cost associated with the recommended action. CSA 9-1 will receive increased revenue as a result of the increased special tax amount.

RESULTS

Amending the attachment to the previously adopted resolution will complete the action directed by the Board with the adoption of that resolution, thereby contributing to a well-governed community.

ATTACHMENTS

- 1 Vicinity Map
- 2 Amended Exhibit A to Resolution No. 2019-132

File: CF 320.350.01

Reference: 19.149

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