



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: Community Services
Department No.: 057
For Agenda Of: July 7, 2015
Placement: Departmental
Estimated Time: 5 minutes
Continued Item: No
If Yes, date from: N/A
Vote Required: Majority

TO: Board of Supervisors
FROM: Department Renee E. Bahl, Interim Community Services Director (805) 568-2467
Director:
Contact Info: Ryder Bailey, Chief Financial Officer (805) 568-3526
SUBJECT: CPI Adjustment of the Fiscal Year 2015-16 Library Special Tax Rate for County Service Area No. 3 (greater Goleta); Second and Third Supervisorial District.

County Counsel Concurrence

As to form: Yes

Public Works Concurrence

As to form: Yes

Recommended Actions:

- a) Adopt the Resolution that confirms the Report and adjusts the FY 2015-2016 library special tax rate in CSA No. 3 by 1.3%;
- b) Determine that the adoption of the Resolution is not the approval of a project that is subject to environmental review under the California Environmental Quality Act (CEQA), pursuant to CEQA Guidelines section 15378(b)(4), finding that the project is a creation of a governmental funding mechanism or other government fiscal activity, which does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment; and direct staff to file a Notice of Exemption (NOE) (Attachment 4).

Summary Text:

The library special tax is levied for parcels located in CSA No. 3 in the unincorporated area outside the boundaries of the City of Goleta. The special tax rates for CSA No. 3 for FY 2015-2016 are proposed to be adjusted by 1.3%, which reflects the percentage change in the CPI adjustment for 2014. The chart below shows proposed adjustments in the special tax rates by parcel category and incorporates applicable tax factors:

| Parcel Description | Current Rate | Proposed Rate | Amount of Adjustment |
|------------------------|--------------|---------------|----------------------|
| Vacant Farm Land | \$10.99 | \$11.13 | \$0.14 |
| Res. – Single, -Condos | \$21.97 | \$22.26 | \$0.29 |
| Res.-Duplex, -Triplex | \$43.94 | \$44.52 | \$0.58 |
| Apartment. –Courts | \$131.82 | \$133.56 | \$1.74 |
| Heavy Commercial | \$98.87 | \$100.17 | \$1.30 |
| Light Commercial | \$98.87 | \$100.17 | \$1.30 |
| Industrial | \$98.87 | \$100.17 | \$1.30 |
| Churches-Misc.-Other | \$43.94 | \$44.52 | \$0.58 |
| Government Exempt | \$0.00 | \$0.00 | \$0.00 |

Background:

In June 1990, voters in CSA No. 3 approved a special tax to fund extended library facilities and services at the Goleta Library. In accordance with the terms of ballot Measure L and Resolution 90-92 (Attachment 5) that authorized the special tax, your Board must hold a public hearing to annually fix the amount of the special tax to be collected. The tax can be adjusted each year for changes in the cost of living. Changes in the cost of living are based upon the percentage change in the Consumer Price Index of the United States Department of Labor, Bureau of Labor Statistics for the Los Angeles/Anaheim/Riverside area using the calendar year immediately proceeding the applicable tax year as the base. Pursuant to California Government Code Sections 53750(h)(2)(A) and 53753.5, this adjustment to the special tax is not subject to voter approval under Proposition 218 or the notice, protest and hearing requirements of California Government Code Section 53753, because it is being adjusted within the defined formula for inflation adjustment approved by the voters in 1990.

Fiscal and Facilities Impacts:

Budgeted: Yes

Fiscal Analysis:

| <u>Funding Sources</u> | <u>Current FY Cost:</u> | <u>Annualized On-going Cost:</u> | <u>Total One-Time Project Cost</u> |
|------------------------|-------------------------|----------------------------------|------------------------------------|
| General Fund | | | |
| State | | | |
| Federal | | | |
| Fees | | | |
| Other: Tax | \$ 182,231 | | |
| Total | \$ 182,231 | \$ - | \$ - |

Narrative: CSA No. 3 special tax proceeds for the Goleta Library are proposed to be adjusted from \$179,859 for FY 2014-2015 to approximately \$182,231 for FY 2015-2016.

Special Instructions:

1. Send a copy of the minute order and a signed copy of the Resolution to the Community Services Department, Attention: Marie Gensler, Community Services.

Attachments:

- Attachment 1 – Administration Report Fiscal Year 2015-16, County of Santa Barbara Service Area No. 3 (Library Special Tax)
- Attachment 2 – Board of Supervisors Resolution setting the FY 2015-2016 Library Tax Rates for CSA 3
- Attachment 3 – Public Hearing Notice
- Attachment 4 – CEQA Notice of Exemption
- Attachment 5 – Resolution No. 90-92
- Attachment 6 – Presentation