



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

Submitted on:  
(COB Stamp)

Department Name: County Executive Office  
Department No.: 012  
For Agenda Of: 7/25/06  
Placement: Set Hearing  
Estimate Time: 30 minutes  
Continued Item: NO  
If Yes, date from:  
Vote Required: Majority

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**TO:** Board of Supervisors  
**FROM:** Department Director: Michael F. Brown, CEO  
Contact Info: Sharon Friedrichsen, 568-3107

**SUBJECT:** FY 2006-07 Tax Rate for Orcutt Community Facilities District, 4<sup>th</sup> District

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**County Counsel Concurrence:**

As to form/legality:  Yes  No  N/A

**Auditor-Controller Concurrence:**

As to form:  Yes  No  N/A

**Recommended Action(s):**

That the Board of Supervisors set a hearing for August 1, 2006 to:

- A) Receive a report on the history and status of the Orcutt Community Facilities District;
- B) Receive Summary of Proposed Fiscal Year 2006-2007 Tax Levy, which reflects a decrease in the special taxes levied on developed property within the Orcutt Community Facilities District from Fiscal Year 2005-2006; and,
- C) Adopt Resolution Levying Special Taxes within County of Santa Barbara Community Facilities District No. 2002-1 (Orcutt Community Plan).

**Summary:**

The Orcutt Community Facilities District No. 2002-1 was formed within the Orcutt Planning Area, located immediately south of the City of Santa Maria on October 8, 2002. This community facilities district is a special financing entity that pays for the cost of providing certain County services to the Orcutt area through the annual levying of a special tax rate on developed and graded property located within the boundaries of the district. The Orcutt Community Facilities District No. 2002-1 authorizes funds to be used for fire and sheriff protection services, maintenance of parks, parkways and open space, and flood and storm protection services within the Orcutt community.

Each year, both the special tax requirement of the Orcutt Community Facilities District and the special tax rate to be levied upon developed property, graded property and undeveloped property is calculated by an independent firm using the Rate and Method of Apportionment. After the special tax rate is determined, the Board of Supervisors must annually adopt a resolution levying the amounts of the special tax prior to August 10. Section 53340 of the Mello-Roos Community Facilities Act of 1982 requires that a resolution to levy a special tax on a community facilities district must be filed with the County Auditor on or before the 10th day of August for that tax year.

7/25/06

Page 2 of 3

For Fiscal Year 2006-2007, the special tax rate proposed to be levied on developed property within the Orcutt Community Facilities District reflects a decrease from the prior fiscal year, as noted in the chart below.

<b>Summary Table of Proposed Change in Special Taxes by Parcel Type</b>		
<b>Parcel Type</b>	<b>FY 2005-2006 Adopted Annual Special Tax</b>	<b>FY 2006-2007 Proposed Annual Special Tax</b>
Single Family Property	\$662.64 per unit	\$498.54 per unit
Multi-Family Property	\$450.60 per unit	NA
Non-Retail Commercial/Industrial Property	\$0.64276 per square foot	NA
Retail Commercial Property	\$0.45724 per square foot	\$0.34404 per square foot
Graded Property	\$50 per lot	\$50 per lot

**Background:**

On October 8, 2002, the Board took the following action:

Accepted the Community Facilities District (CFD) Modifications Impact report which modifies the Rate and Method of Apportionment adopted on July 9, 2002, and accepted the CFD Report describing public services by type that would be required to adequately meet the needs of the CFD;

Adopted resolution 02-352 modifying Resolution of Intention and approving Amended and Restated Rate and Method of Apportionment;

Adopted Resolution 02-353 for Formation of the CFD, Authorizing the Levy of a Special Tax Within the District and Establishing an Appropriations Limit for the District;

Adopted Resolution 02-354 Calling Special Election for the CFD, and trailed the matter so that the election could be held that day and the results tallied;

Adopted Resolution 02-355 Declaring the Results of Special Election and Directing Recording of Notice of Special Tax Lien;

Adopted non-binding Resolution 02-356 Regarding Funding in the Orcutt area.

On July 22, 2003, the Board adopted a resolution levying special taxes within the Orcutt Community Facilities District. This levy was for the 2003-2004 tax year.

On July 13, 2004, the Board adopted a resolution levying special taxes within the Orcutt Community Facilities District. This levy was for the 2004-2005 tax year.

On July 12, 2005, the Board adopted a resolution levying special taxes within the Orcutt Community Facilities District. This levy was for the 2005-2006 tax year.

**Fiscal and Facilities Impacts:**

For fiscal year 2006-2007, there are 115 single-family units, no multi-family units, no non-retail commercial/industrial property and 32,015 square feet of retail commercial property. There are 68 graded lots. Together the 182 parcels to be taxed will generate \$71,746.50 for the Orcutt Community Facilities District. The \$71,746 in special taxes equals the special tax requirement related to administrative expenses, fire protection and suppression services, sheriff protection services, maintenance of parks, parkways and open space and flood and storm protection services.

7/25/06

Page 3 of 3

Budgeted:  Yes  No

**Fiscal Analysis:**

<b><u>Funding Sources</u></b>	<b><u>Current FY Cost:</u></b>	<b><u>Annualized Cost:</u></b>	<b><u>Total Project Cost</u></b>
General Fund			
State			
Federal			
Fees			
Other: Special Taxes	\$ 71,746.49		
Total	\$ 71,746.49	\$ -	\$ -

Narrative:

Fund 2270 located within Housing and Community Development is set up to administer the Orcutt Community Facilities District. Taxes that are collected will go directly into that fund and be allocated to the departments that provide services to this area (Fire, Sheriff, Public Works- Flood and Parks).

**Staffing Impact(s):**

**Legal Positions:**

0

**FTEs:**

0

**Special Instructions:**

Upon adoption of resolution, the Clerk of Board is directed to file with the Auditor-Controller no later than August 10, 2006, a certified list of all parcels subject to the Special Tax levy (identified in Attachment A "Administration Report Fiscal Year 2005-06") including the amount of the Special Tax to be levied on such parcel for Fiscal Year 2006-2007.

**Attachments: (list all)**

1. Administration Report Fiscal Year 2006-07 (Tax Levy) Community Facilities District 2002-1 (Orcutt Community Plan)
2. Resolution Levying Special Taxes within the County of Santa Barbara Community Facilities District 2002-1 (Orcutt Community Plan)

**Authored by:**

Sharon Friedrichsen

**cc:** Ed Price, Property Tax Division Chief, Auditor-Controller

Marie LaSala, Deputy County Counsel

John Zorovich, North County Development Review Division, Planning & Development

Shirley Moraga, Management Assessment and Planning Division, Housing and Community Development

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF SANTA BARBARA LEVYING  
SPECIAL TAXES WITHIN COUNTY OF SANTA  
BARBARA COMMUNITY FACILITIES DISTRICT NO.  
2002-1 (ORCUTT COMMUNITY PLAN)**

**WHEREAS**, the Board of Supervisors (the “Board of Supervisors”) of the County of Santa Barbara (the “County”) has formed Orcutt Community Facilities District No. 2002-1 (Orcutt Community Plan) (the “Community Facilities District”), under and pursuant to the Mello-Roos Community Facilities Act of 1982 (the “Act”); and

**WHEREAS**, the Board of Supervisors, as the legislative body of the Community Facilities District, is authorized under the Act to levy special taxes (the “Special Taxes”) to pay for the costs of certain facilities; and

**WHEREAS**, the Board of Supervisors, pursuant to Ordinance No. 4478, adopted by the Board of Supervisors of the County on October 15, 2002, authorized and levied the Special Taxes within the Community Facilities District; and

**WHEREAS**, Section 53340 of the Act provides that the legislative body of a community facilities district may provide, by resolution, for the levy of the special tax in the current year or future tax years at the same rate or at a lower rate than the rate provided by ordinance, if the resolution is adopted and a certified list of all parcels subject to the special tax levy including the amount of the tax to be levied on each parcel for the applicable tax year, is filed by the clerk or other official designated by the legislative body with the county auditor on or before the 10th day of August of that tax year; and

**WHEREAS**, the Board of Supervisors desires to levy the Special Taxes within the Community Facilities District for Fiscal Year 2006-2007;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the County of Santa Barbara as follows:

**Section 1.** All of the above recitals are true and correct.

**Section 2.** The Board of Supervisors hereby levies the Special Taxes for the Fiscal Year 2006-2007 at a rate below the maximum and with respect to the parcels as set forth in Exhibit A hereto; provided, however, that the County Executive Officer or the Finance Director of the County is hereby authorized, prior to the submission to the Santa Barbara County Auditor-Controller and upon consultation with the County’s special tax consultant, David Taussig & Associates, Inc., (a) to make any necessary modifications to such Special Taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed (provided that any such modifications shall not result in an increase in the Special Tax applicable to any category of parcels). The Clerk of the Board of the County is hereby authorized and directed to file with the Santa Barbara County Auditor-Controller no later than August 10, 2006,

a certified list of all parcels subject to the Special Tax levy including the amount of the Special Tax to be levied on each parcel for Fiscal Year 2006-2007.

**Section 3.** The officers and agents of the County are, and each of them hereby is, authorized and directed to execute and deliver any and all documents and instruments and to do and cause to be done any and all acts and things necessary or proper for carrying out the levy of the Special Taxes for Fiscal Year 2006-2007 as provided in this Resolution.

**Section 4.** All actions heretofore taken by the officers and agents of the County with respect to the levy of the Special Taxes for Fiscal Year 2006-2007 are hereby approved, confirmed and ratified.

**Section 5.** This Resolution shall take effect immediately upon its adoption.

**PASSED, APPROVED, AND ADOPTED** by the Board of Supervisors of the County of Santa Barbara, State of California, this 1<sup>st</sup> day of August 2006, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Joni Gray, Chair of the Board of Supervisors  
County of Santa Barbara

ATTEST:

Michael F. Brown  
Clerk of the Board of Supervisors

By: \_\_\_\_\_  
Deputy Clerk-Recorder

APPROVED AS TO FORM:  
STEPHEN SHANE STARK  
County Counsel

By: \_\_\_\_\_  
Deputy County Counsel

APPROVED AS TO FORM:  
ROBERT W. GEIS  
Auditor-Controller

By: \_\_\_\_\_  
Auditor-Controller

**EXHIBIT A**  
**SPECIAL TAX LEVY FOR FISCAL YEAR 2006-2007**

**1. Developed Property**

a. Special Tax

The Special Tax for Fiscal Year 2006-2007 for each Land Use Class is shown below in Table 1.

**TABLE 1**

**ACTUAL SPECIAL TAXES FOR DEVELOPED PROPERTY**

**For Fiscal Year 2006-2007**  
**Community Facilities District No. 2002-1**

Land Use Class	Land Use	Actual Special Tax Per Dwelling Unit or Per Square Foot of Non-Residential Floor Area
1	Single Family Property	\$498.54 per Dwelling Unit
2	Multi-Family Property	NA
3	Non-Retail Commercial/Industrial Property	NA
4	Retail Commercial Property	\$0.34404 per square foot
NA	Graded Property	\$50 per lot

**2. Graded Property**

As set forth in the Rate and Method, a Special Tax of \$50 shall be levied on Graded Property.

**3. Property Being Issued a Building Permit**

As set forth in the Rate and Method, a One-Time Special Tax of \$250 per Dwelling Unit and \$0.20 per square foot of Non-Residential Floor Area shall be levied at a building permit issuance on Developed Property.