



**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 13, 2021  
**Placement:** Departmental Item  
**Estimated Time:** 10 minutes  
**Continued Item:** No  
**If Yes, date from:** N/A  
**Vote Required:** Majority

**TO:** Board of Supervisors  
**FROM:** Department George Chapjian, Community Services Director (805) 568-2467  
Director:  
Contact Info: Ryder Bailey, CPA, Chief Financial Officer (805) 568-3526  
**SUBJECT:** **CPI Adjustment of the Fiscal Year 2021-22 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:**

**Auditor-Controller Concurrence**

As to form: Yes

On July 13, 2021, your Board’s actions should include the following:

- a) Adopt the Resolution that confirms the Report and adjusts the FY 2021-2022 library special tax rate in CSA No. 3 by 1.6%;
- b) Determine that the above recommended actions are not a project under the California Environmental Quality Act (CEQA) pursuant to CEQA Guideline Sections 15378(b)(4) and 15378(b)(5) because the actions consist of organizational or administrative actions that will have no direct physical impact on the environment and the creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project.

**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 2021-2022 are proposed to be adjusted by 1.6%, which reflects the percentage change in the CPI adjustment for 2020. 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
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			Adjustment
Vacant Farm Land	\$12.60	\$12.80	\$0.20
Res. - Single, -Condos	\$25.20	\$25.60	\$0.40
Res. - Duplex, -Triplex	\$50.40	\$51.20	\$0.80
Apartment	\$151.20	\$153.60	\$2.40
Heavy Commercial	\$113.40	\$115.20	\$1.80
Light Commercial	\$113.40	\$115.20	\$1.80
Industrial	\$113.40	\$115.20	\$1.80
Churches-Misc.-Other	\$50.40	\$51.20	\$0.80
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 4) 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 preceding 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:**

CSA3 Measure L Library is fully budgeted in Fund 2120, held by the Public Works Department.

Narrative: CSA No. 3 special tax proceeds for the Goleta Library are proposed to be adjusted from \$210,000 for FY 2020-2021 to approximately \$214,000 for FY 2021-2022.

**Special Instructions:**

1. Publish the attached Notice of Public Hearing (Attachment 3) in accord with California Government Code section 6066. The notice shall be published in the Santa Barbara News Press and the Santa Maria Times once a week for two successive weeks, with at least five days intervening between the respective publication dates and not counting such publication dates; and
2. Send a copy of the minute order and a signed copy of the Notice of Public Hearing to the Community Services Department, Attention: Eva Camarena, Community Services.

**Attachments:**

- Attachment 1 – Administration Report Fiscal Year 2021-22, County of Santa Barbara Service Area No. 3 (Library Special Tax)
- Attachment 2 – Board of Supervisors Resolution setting the FY 2021-2022 Library Tax Rates for CSA 3
- Attachment 3 – Public Hearing Notice
- Attachment 4 – Resolution No. 90-92
- Attachment 5 – PowerPoint Presentation