



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: Community Services
Department No.: 057
Agenda Date: July 7, 2026
Placement: Set Hearing for July 14,
2026
Estimated Time: 10 minutes
Continued Item: No
If Yes, date from: N/A
Vote Required: Majority

TO: Board of Supervisors
FROM: Department Director(s): Jesús Armas, Director, Community Services Department
Contact: Andrew Myung, Assistant Director, Finance & Administration
SUBJECT: **CPI Adjustment of the Fiscal Year 2026-27 Library Special Tax Rate for County Service Area No. 3 (Greater Goleta);** Second and Third Supervisorial Districts

County Counsel Concurrence

As to form: Yes

Other Concurrence:

As to form: N/A

Auditor-Controller Concurrence

As to form: Yes

Recommended Actions:

That the Board of Supervisors on July 7, 2026:

- a) Receive a written report that contains a description of each parcel of real property receiving the extended library facilities and services in County Service Area (CSA) No. 3 (Goleta) and the amount of the special tax for each parcel for Fiscal Year (FY) 2026-2027 (the "Report") (Attachment A);
- b) Direct Community Services Department staff to file the Report with the Clerk of the Board; and
- c) Set a hearing on July 14, 2026 to consider the adoption of the Resolution.

On July 14, 2026, your Board's actions should include the following:

- a) Adopt the Resolution that confirms the Report and adjusts the FY 2026-2027 library special tax rate in CSA No. 3 by 3.20%; and
- 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. Following the incorporation of Goleta, the City is responsible for managing the assessment in the incorporated area and will be considering a similar percentage adjustment. The special tax rates for CSA No. 3 for FY 2026-2027 are proposed to be adjusted by 3.20%, which reflects the percentage change in the CPI adjustment for 2025. 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	\$15.26	\$15.75	\$0.49
Res. -Single, -Condos	\$30.51	\$31.49	\$0.98
Res. -Duplex, -Triplex	\$61.02	\$62.97	\$1.95
Apartment	\$183.06	\$188.92	\$5.86
Heavy Commercial	\$137.30	\$141.69	\$4.39
Light Commercial	\$137.30	\$141.69	\$4.39
Industrial	\$137.30	\$141.69	\$4.39
Churches-Misc.-Other	\$61.02	\$62.97	\$1.95
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 D) 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. CSA No. 3 special tax proceeds for the Goleta Library are proposed to be adjusted from \$254,000 for FY 2025-2026 to approximately \$263,000 for FY 2026-2027.

Special Instructions:

After approval, please email a copy of the minute order to Teralyn Evans-Gutiérrez tegutierrez@countyofsb.org.

Attachments:

Attachment A – Administration Report Fiscal Year 2026-27 CSA-3 Library Special Tax

Attachment B – FY 2026-27 Resolution for CSA-3 Library Tax Rates (Signature Required)

Attachment C – FY 2026-27 CSA-3 Library Tax Notice of Public Hearing

Attachment D – Establishing Resolution No. 90-92

Contact Information:

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