



**BOARD OF SUPERVISORS
AGENDA LETTER**

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

Agenda Number:

**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: **Fiscal Year 2026-27 Orcutt and Providence Landing Community Facilities Districts
Special Tax Levy; Fourth Supervisorial District**

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 (Board) on July 7, 2026:

- a) Receive the Administration Reports summarizing the Proposed Fiscal Year 2026-2027 Special Tax Levy for the County of Santa Barbara Community Facilities District No. 2002-1 (Orcutt Community Plan) (Attachment A) and for the County of Santa Barbara Community Facilities District No. 2004-1 (Providence Landing) (Attachment B); and
- b) Set a hearing on July 14, 2026 to consider the Fiscal Year 2026-2027 Special Tax Levy for the County of Santa Barbara Community Facilities District No. 2002-1 (Orcutt Community Plan) and for the County of Santa Barbara Community Facilities District No. 2004-1 (Providence Landing).

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

- a) Adopt a Resolution Levying Special Taxes within the County of Santa Barbara Community Facilities District No. 2002-1 (Orcutt Community Plan) (Attachment C);
- b) Adopt a Resolution Levying Special Taxes within the County of Santa Barbara Community Facilities District No. 2004-1 (Providence Landing) (Attachment D);

- c) Certify the list of all parcels within the County of Santa Barbara Community Facilities District No. 2002-1 (Orcutt Community Plan) subject to the special tax levy including the amount of the tax to be levied on each parcel for Fiscal Year 2026-2027 and direct the Clerk of the Board or other designated official to file with the County Auditor the certified list (Appendix B of Attachment A);
- d) Certify the list of all parcels within the County of Santa Barbara Community Facilities District No. 2004-1 (Providence Landing) subject to the special tax levy including the amount of the tax to be levied on each parcel for Fiscal Year 2026-2027 and direct the Clerk of the Board or other designated official to file with the County Auditor the certified list (Appendix B of Attachment B); and
- e) 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:

This item is before the Board to consider and authorize adjustments to special tax rates for two community facilities districts (CFDs): Orcutt Community Facilities District (OCFD) and Providence Landing Community Facilities District (PLCFD). The adjustments have been determined based on procedures outlined in the Resolutions approved by the Board when the districts were formed in 2002 and 2004.

Discussion:

Orcutt Community Facilities District:

The Fiscal Year 2026-2027 special tax requirement for the OCFD was calculated by the independent firm of David Taussig & Associates, Inc. The methodology used to calculate and apportion the special tax is based on the Rate and Method of Apportionment specified in Exhibit A to Resolution 02-353 (Attachment E), which specifies the maximum special taxes to be levied within the community facility district. Resolution 02-353, which created OCFD No. 2002-1 and authorized the levy of the special tax, directs that the special tax rate be increased annually by the greater of either the change in the Los Angeles Urban Consumer Price Index (CPI) during the twelve months prior to December of the previous fiscal year, or two percent (2%). For the twelve months prior to December 2025, the increase in the Los Angeles Urban CPI was 3.01%. Accordingly, a 3.01% increase to the special tax rate is proposed for Fiscal Year 2026-2027 as illustrated in the table below:

Parcel Type	FY 2025-2026 Actual Special Tax	FY 2026-2027 Recommended Special Tax	Amount of Increase (3.01%)
<i>Developed Property</i>			
Single Family	\$863.14 per unit	\$889.12 per unit	\$25.98

Multi-Family	\$586.94 per unit	\$604.60 per unit	\$17.66
Non-Retail Commercial/Industrial	\$0.83726/sq.ft.	\$0.86246/sq.ft.	\$0.02520
Retail Commercial	\$0.59559/sq.ft	\$0.61352/sq.ft	\$0.01793
Graded Property	\$50 per lot	\$50 per lot	\$0
Undeveloped Property	\$0 per lot	\$0 per lot	\$0

Providence Landing Community Facilities District:

The Fiscal Year 2026-2027 special tax requirement for the PLCFD was calculated by the independent firm of David Taussig & Associates, Inc. The methodology used to calculate and apportion the special tax is based on the Rate and Method of Apportionment specified in Exhibit A to Resolution 05-007 (Attachment F). The Rate and Method of Apportionment specifies the maximum special taxes to be levied within the CFD based on the expenses of providing services within the district, which for PLCFD is the cost of maintaining and operating the park. This parcel levy has remained the same since 2006, as the district had a balanced budget and adequate fund balance. Over time, these reserves have been depleted due to increased park operation and capital maintenance costs. The proposed increase is necessary to cover these increased costs. The Department will evaluate the adequacy of these balances annually before making a recommendation on the assessment. For the twelve months prior to December 2025, the increase in the Los Angeles Urban CPI was 3.01%. Accordingly, a 3.01% increase to the special tax rate is proposed for Fiscal Year 2026-2027 as illustrated in the table below:

Parcel Type	FY 2025-2026 Actual Special Tax	FY 2026-2027 Recommended Special Tax	Amount of Increase (3.01%)
Developed Property			
Homeowner Property	\$672.00 per lot	\$692.22 per lot	\$20.22
Residential Property	\$0 per lot	\$0 per lot	\$0 per lot

Background:

There are two CFDs located within the County: (1) OCFD and (2) PLCFD. A CFD is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (California Government Code sections 53311 et seq.) as amended, for financing capital facilities and services.

The OCFD No. 2002-1 was approved by the Board of Supervisors on October 8, 2002 for the purpose of levying a special tax on residential and commercial properties in the Orcutt Planning Area located immediately south of the City of Santa Maria. Specifically, the special tax is used to offset operational and maintenance service costs associated with the buildout of the Orcutt Community Plan. The special tax funds four areas of community services: (1) police/sheriff protection services, (2) fire protection and suppression services, (3) maintenance of parks, parkways and open space, and (4) flood and storm protection services. The special tax is levied on three categories of property: (1) developed property, (2) graded property, and (3) undeveloped property. Developed property is further delineated as (a) single family, (b) multi-family, (c) non-retail/commercial/industrial, and (d) retail commercial property.

Services paid for through the OCFD are provided to the community based upon established service ratio standards that vary by the type of service. For Fiscal Year 2026-2027, the Community Services Department, Parks Division, recommended a budget of \$141,100 from the Parks general fund operating budget for continued maintenance of the Orcutt Community Park. This funding allocation is in addition to the special taxes levied and collected, as the CFD does not fully cover the cost of maintaining parks and open spaces within the Orcutt Community Facilities District.

On July 9, 2002, the Board of Supervisors approved the Providence Landing Residential Project. One of the conditions of approval stated the applicant was responsible for initiating the formation of a CFD. On August 10, 2004, the Board adopted Resolution 04-225 commencing the process of creating the PLCFD.

On January 11, 2005, the Board adopted Resolution No. 05-007 (Attachment F) forming No. 2004-1 (Providence Landing) and authorizing the levy of the special tax. Specifically, the PLCFD is authorized to levy an annual special tax to finance public park maintenance and operation. The special tax is levied on two types of property: (1) Homeowner Property and (2) Residential Property. On January 18, 2005, the Board adopted Ordinance No. 4562 (Attachment G) authorizing the levying of special taxes within the PLCFD. On August 25, 2009, the Board accepted the conveyance of the park to the County. The Home Owner Association for Providence Landing assumed maintenance and operations of the park in December 2009.

Pursuant to California Government Code section 53340, subdivision (b), each year on or before August 10, the Board must determine the amount of the special tax to be levied on each parcel in the CFD for the applicable tax year, and adopt a resolution levying the amounts of the special tax. In addition, the Clerk of the Board must file with the County Auditor, 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. (Cal. Govt. Code, § 53340, subdivision. (b).)

Fiscal Analysis:

OCFD: If the proposed special tax levy is adopted, 1,177 parcels will be levied, generating approximately \$1,070,500 for the costs of fire protection and suppression services; police/sheriff protection services; maintenance of parks, parkways and open space; flood and storm protection services and CFD administrative expenses (see Table 3 below). This is an increase of \$40,300 from Fiscal Year 2025-2026.

Table 3. Special tax funds estimated to be allocated as follows:

	Estimated	%
<i>Tax Value</i>		
Other Administrative costs	\$9,000	1%
Orcutt CFD Fire	\$500,300	47%
Orcutt CFD Sheriff	\$367,500	34%
Orcutt CFD Parks	\$154,900	14%

Orcutt CFD Flood Control	\$38,800	4%
Total	\$1,070,500	100%

PLCFD: If the proposed special tax levy is adopted, 267 parcels will be levied, generating approximately \$184,800 for park operations and maintenance. This is an increase of \$5,400 from Fiscal Year 2025-2026.

Special Instructions:

After July 14, 2026 Hearing Date:

Please send a copy of the minute order and executed Resolutions to Teralyn Evans-Gutiérrez via email tegutierrez@countyofsb.org.

Attachments:

- Attachment A – Administration Report Fiscal Year 2026-27 for Orcutt Community Plan
- Attachment B – Administration Report Fiscal Year 2026-27 for Providence Landing
- Attachment C – Resolution Levying Special Taxes within Orcutt CFD (Signature Required)
- Attachment D – Resolution Levying Special Taxes within Providence Landing CFD (Signature Required)
- Attachment E – Orcutt CFD Resolution No. 02-353
- Attachment F – Providence Landing CFD Resolution No. 05-007
- Attachment G – Ordinance No. 4562

Contact Information:

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