



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: 15 minutes
Continued Item: NO
If Yes, date from:
Vote Required: Majority

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

SUBJECT: FY 2006-07 Tax Rate for Providence Landing Community Facilities District, 3rd District

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 Summary of Proposed Fiscal Year 2006-2007 Tax Levy for Providence Landing Community Facilities District No. 2004-1; and,

B) Adopt Resolution Levying Special Taxes within County of Santa Barbara Community Facilities District No. 2004-1 (Providence Landing).

Summary:

On January 11, 2005 a Community Facilities District (CFD) was formed within the proposed Providence Landing residential development for the express purpose of funding the maintenance of a park. This park would be built by the developer of the Providence Landing tract as a condition of approval. The Providence Landing tract is located along the southern portion of Vandenberg Village and north of and adjacent to the Lompoc City limits.

The Fiscal Year 2006-2007 special tax requirement for the Providence Landing Community Facilities District was calculated by an independent firm based on the Rate and Method of Apportionment. The Rate and Method of Apportionment specifies the maximum special taxes to be levied within the community facility district based on the expenses of providing services within the district, which for Providence Landing CFD is the cost of maintain the park. The special tax rate may escalate each fiscal year by the greater of the change in the Los Angeles Consumer Price Index during the past twelve months prior to December of the previous year or 2%. For Fiscal Year 2006-2007, the maximum special tax rate of \$1,357.87 per lot is not being imposed. Rather, the actual special tax rate is \$672 per lot due to developer and County-funded adjustments.

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.

Background:

On July 9, 2002 the Board of Supervisors approved the Providence Landing Residential Project, located along the southern portion of Vandenberg Village and north of and adjacent to the Lompoc City limits, Third District. The project is approximately 141 acres and consists of both single family detached residential units and affordable attached residential units and includes a twelve acre community park to be dedicated to the County.

One of the conditions of approval stated the applicant was responsible for initiating the formation of a Community Facilities District (CFD). The CFD would assess all of the new single family detached homes located within the Providence Landing subdivision project for the cost of maintaining the community park. The affordable attached units would not be levied the tax to facilitate affordability.

On June 22, 2004 the Board of Supervisors approved the final map, accepted easements and approved and executed an agreement with the developer to create the park and approved and executed an agreement with the developer to have the YMCA maintain the park.

On January 11, 2005 a Community Facilities District (CFD) was formed within the proposed Providence Landing residential development and a resolution authorizing the levying of special taxes within the Providence Landing Community Facilities District was approved.

On July 12, 2005, the Board approved the special tax rate of \$913 annually per applicable assessor parcel.

On June 6, 2006, the Board of Supervisors approved the use of \$75,000 from General Fund Contingency toward the Providence Landing Community Facilities District to reduce the cost of the special tax assessment on individual homeowners. The special tax rate was lowered from \$913 to an estimated \$632 per parcel, based on Fiscal Year 2005-2006 rates.

Fiscal and Facilities Impacts:

For fiscal year 2006-2007, there are 87 parcels that will generate \$58,464. The developer will be responsible for \$120,286 and the County has contributed \$75,000. Together this totals \$253,750, which consists of \$243,750 for the maintenance of the park and \$10,000 for administrative expenses such as the calculation of the rates by an independent firm.

Budgeted: Yes No

Fiscal Analysis:

Federal					
Fees					
Other: Special Taxes	\$	58,464.00			
General Fund (one-time)	\$	75,000.00			
Other: Developer	\$	120,286.00			
Total	\$	253,750.00	\$	-	\$ -

Narrative:

Fund 2271 is located within the Parks Department and is set up to administer the Providence Landing Community Facilities District. Taxes that are collected will go directly into that fund to pay the contract with the independent firm and to maintain the park.

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) for Community Facilities District 2004-1 (Providence Landing)
2. Resolution Levying Special Taxes within the County of Santa Barbara Community Facilities District 2004-1 (Providence Landing)

Authored by:

Sharon Friedrichsen

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

Marie LaSala, Deputy County Counsel

Jason Stilwell, Director, Parks Department

Jay Higgins, Capital Pacific Homes

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.
2004-1 (PROVIDENCE LANDING)**

WHEREAS, the Board of Supervisors (the “Board of Supervisors”) of the County of Santa Barbara (the “County”) has formed Providence Landing Community Facilities District No. 2004-1 (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. 4562, adopted by the Board of Supervisors of the County on January 18, 2005, 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 as set in Ordinance No. 4562, 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 maximum rate set in Ordinance No. 4562 remains in effect with respect to the future levying of special taxes thereunder. 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 1st 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. 2004-1**

Land Use Class	Land Use	Maximum Special Tax Per Dwelling Unit or Per Square Foot of Non-Residential Floor Area
1	Homeowner Property	\$672.00 per LOT
2	Residential Property	\$0 per LOT