

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF SAN BERNARDINO COUNTY, CALIFORNIA  
AND RECORD OF ACTION**

July 12, 2016

**FROM: JEFFREY O. RIGNEY, Director  
Special Districts Department**

**SUBJECT: RESOLUTION AUTHORIZING CONTINUING LEVY OF SPECIAL TAXES  
WITHIN COMMUNITY FACILITIES DISTRICT 2010-1 (EAST VALLEY)**

**RECOMMENDATION(S)**

Adopt **Resolution No. 2016-144** authorizing the continuing levy of special taxes within Community Facilities District 2010-1 (East Valley), as detailed in Exhibit A, to finance streetlight services and direct the Auditor-Controller/Treasurer/Tax Collector to place the special taxes on the 2016-17 Tax Roll.

(Presenter: Jeffrey O. Rigney, Director, 387-5967)

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS AND OBJECTIVES**

**Operate in a Fiscally-Responsible and Business-Like Manner.**

**Ensure Development of a Well-Planned, Balanced, and Sustainable County.**

**FINANCIAL IMPACT**

This item will not result in the use of Discretionary General Funding (Net County Cost). The special taxes will be placed on the 2016-17 property tax bills of 77 developed parcels within Community Facilities District 2010-1 (East Valley) (CFD 2010-1) in the total amount of \$49,396.93. The special taxes will fund streetlight services including energy charges and associated administration costs.

**BACKGROUND INFORMATION**

Special Districts Department administers CFD 2010-1, which provides the financing for streetlight services including energy charges and associated administration costs. CFD 2010-1 provides an ongoing mechanism for this financing through the levying of special taxes. This item will authorize the levy of special taxes detailed in Exhibit A and direct the placement of the special taxes on the 2016-17 Tax Roll. There are currently 215 streetlights and 77 taxable parcels within the boundaries of CFD 2010-1, which is located in an unincorporated area near Redlands.

This action meets the stated goal of operating in a fiscally-responsible manner as it authorizes the levy of special taxes on the property tax bills of the developed parcels within CFD 2010-1 for the purpose of funding streetlight services within the district.

**PROCUREMENT**

**w/ resolution**  
cc: SDD-Rigney; Reception  
ATC-Gen Acct Mgr  
CAO-Pajot  
File - SDD/CFD 2010-1 (East Valley)  
w/ attachments  
jll 07/13/16

Record of Action of the Board of Supervisors

**APPROVED (CONSENT CALENDAR)  
COUNTY OF SAN BERNARDINO  
Board of Supervisors**

MOTION	<u>ABSTAIN</u> <u>MOVE</u>	ABSENT	<u>AYE</u>	<u>AYE</u>	<u>SECOND</u>
	1	2	3	4	5

LAURA H. WELCH, CLERK OF THE BOARD

BY 

DATED: July 12, 2016

ITEM 52

**RESOLUTION AUTHORIZING CONTINUING LEVY OF SPECIAL TAXES  
WITHIN COMMUNITY FACILITIES DISTRICT 2010-1 (EAST VALLEY)  
JULY 12, 2016  
PAGE 2 OF 2**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Dawn Messer, Deputy County Counsel, 387-5455) on May 17, 2016; Finance (Allegra Pajot, Administrative Analyst, 387-5005) on June 20, 2016; and County Finance and Administration (Mary Jane Olhasso, Assistant Executive Officer, 387-5423) on June 20, 2016.



**RESOLUTION NO. 2016-144**

**A RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF SAN BERNARDINO LEVYING  
SPECIAL TAXES WITHIN COUNTY OF SAN  
BERNARDINO COMMUNITY FACILITIES DISTRICT  
NO. 2010-1 (EAST VALLEY)**

**WHEREAS**, the Board of Supervisors (the “Board of Supervisors”) of the County of San Bernardino (the “County”) has conducted proceedings under the Mello-Roos Community Facility Act of 1982 (commencing with Government Code section 53311 et seq.) (the “Act”) to establish Community Facilities District No. 2010-1 (East Valley), County of San Bernardino, State of California (the “Community Facilities District”), to authorize the levy of special taxes (the “Special Taxes”) upon the land within the Community Facilities District and authorize each year by Resolution to determine the specific special tax rate and amount to be levied, the amounts which are to be used to pay for the streetlight energy costs.

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

**WHEREAS**, the Board of Supervisors, pursuant to Ordinance No. 4127, adopted by the Board of Supervisors of the County on November 2, 2010, authorized and levied the Special Taxes within the Community Facilities District, as applicable;

**WHEREAS**, the Board of Supervisors is authorized each year by Resolution to determine the specific special tax rate and amount to be levied for the next fiscal year within CFD 2010-1, except that the special tax rate to be levied shall not exceed the maximum rates set forth in the Rate and Method, but the special taxes may be levied at a lower rate than the rate provided by the Rate and Method, 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, as applicable, for Fiscal Year 2016-17,

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the County of San Bernardino 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 2016-17 at the rates and with respect to the parcels as set forth in Exhibit A hereto. The Director of Special Districts Department of the County is hereby authorized and directed to file

with the San Bernardino County Auditor-Controller/Treasurer/Tax Collector no later than August 10, 2016, a certified list of all parcels subject to the Special Tax levy including the amount of the Special Taxes to be levied on each parcel for Fiscal Year 2016-17.

**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 2016-17 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 2016-17 are hereby approved, confirmed and ratified.

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

**PASSED and ADOPTED** by the Board of Supervisors of the County of San Bernardino, State of California, by the following vote:

AYES: James Ramos, Curt Hagman, Josie Gonzales

ABSTAIN: Robert A. Lovingood

NOES: None

ABSENT: Janice Rutherford

STATE OF CALIFORNIA )

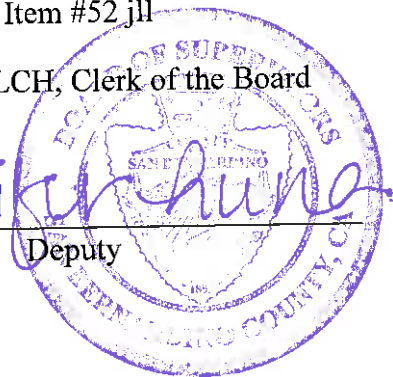
) ss:

SAN BERNARDINO COUNTY )

I, Laura H. Welch, Clerk of the Board of Supervisors of San Bernardino County, State of California, hereby certify that the foregoing to be a full, true and correct copy of the record of the action taken by said Board of Supervisors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of July 12, 2016. Item #52 jll

LAURA H. WELCH, Clerk of the Board

By: Jennifer Hung  
Deputy



# Exhibit A

Assessor Parcel Number	2016-17 Special Tax
0292-041-41	\$1,218.96
0292-042-09	\$1,632.80
0292-042-10	\$2,122.09
0292-042-11	\$207.24
0292-042-12	\$464.60
0292-043-12	\$1,943.27
0292-051-23	\$1,718.53
0292-051-24	\$716.44
0292-051-25	\$2,846.94
0292-051-29	\$2,705.12
0292-051-30	\$2,930.20
0292-051-31	\$1,895.70
0292-052-19	\$599.13
0292-052-20	\$391.06
0292-052-21	\$1,151.55
0292-052-22	\$441.50
0292-052-23	\$521.72
0292-052-24	\$1,909.09
0292-052-26	\$954.64
0292-053-15	\$1,327.50
0292-054-06	\$445.83
0292-054-08	\$527.16
0292-054-09	\$283.16
0292-054-10	\$283.16
0292-054-12	\$548.25
0292-054-13	\$538.01
0292-054-14	\$28.93
0292-055-11	\$983.33
0292-055-12	\$112.05
0292-055-13	\$100.36
0292-055-14	\$75.80
0292-055-15	\$122.72
0292-055-16	\$627.79
0292-055-17	\$396.97
0292-055-25	\$1,054.81
0292-055-27	\$984.39
0292-071-55	\$2,721.37
0292-071-56	\$627.92
0292-071-57	\$1,880.26
0292-072-20	\$1,455.41

0292-072-18	\$928.07
0292-072-19	\$507.67

Assessor Parcel Number	2016-17 Special Tax
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0292-082-34	\$73.02
0292-082-35	\$39.43
0292-082-36	\$32.13
0292-082-44	\$56.23
0292-082-45	\$59.15
0292-082-52	\$227.10
0292-082-53	\$84.70
0292-082-54	\$140.93
0292-082-56	\$120.49
0292-082-57	\$83.24
0292-082-58	\$265.80
0292-082-60	\$61.34
0292-082-62	\$392.13
0292-082-63	\$400.16
0292-082-64	\$276.02
0292-501-01	\$404.97
0292-501-02	\$300.59
0292-501-03	\$241.90
0292-501-04	\$194.64
0292-501-05	\$135.78
0292-501-06	\$249.58
0292-501-07	\$74.61
0292-501-08	\$84.82
0292-501-09	\$57.33
0292-501-11	\$31.42
0292-501-12	\$30.61
0292-501-13	\$96.60
0292-501-14	\$80.84
0292-501-17	\$193.20
0292-501-18	\$418.31
0292-501-20	\$621.23
0292-501-21	\$263.10
0292-501-27	\$53.41
0292-501-28	\$37.67
0292-501-29	\$581.96

Number of Parcels:	77	Total \$49,395.93
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