

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

June 24, 2014

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

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

RECOMMENDATION(S)

Acting as the governing body of Community Facilities District 2010-1 East Valley, adopt **Resolution No. 2014-137** authorizing the continuing levy of special taxes to finance services within Community Facilities District 2010-1 East Valley in the Redlands area and direct the Auditor-Controller/Treasurer/Tax Collector to place the special taxes on the 2014-15 Tax Roll. (Presenter: Jeffrey O. Rigney, Director, 387-5967)

BOARD OF SUPERVISORS COUNTY GOALS AND OBJECTIVES

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

- Promote public/private collaboration and projects that help to meet the needs of county residents.

FINANCIAL IMPACT

Approval of this item will not result in the use of Discretionary General Funding (Net County Cost). The special taxes will be placed on the 2014-15 Tax Roll and the property tax bills of 66 parcels within the Community Facilities District 2010-1 East Valley (District) in the total amount of \$40,828.68. The special taxes will fund the streetlight energy charges and administration costs for this area.

BACKGROUND INFORMATION

The Special Districts Department administers the District which provides an on-going financing mechanism for the streetlight energy charges in this unincorporated area of the County in the Redlands area. This item will authorize the levy of special taxes (Exhibit A) and direct the placement of the special taxes on the 2014-15 Tax Roll. There are currently 179 streetlights and 66 parcels within the boundaries of Community Facilities District 2010-1.

This item is necessary to operate in a fiscally-responsible manner by authorizing the levy of the special taxes on the tax rolls of the developed parcels within Community Facilities District 2010-1.

cc: w/resolution
SDD-Rigney
SDD-Reception
CAO-Brown
File - SDD/CFD 2010-1 (East Valley)
w/ attach

jr 7/8/14

ITEM 94

Record of Action of the Board of Supervisors

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

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

LAURA H. WELCH, CLERK OF THE BOARD

BY _____

DATED: June 24, 2014

**RESOLUTION AUTHORIZING THE CONTINUING LEVY OF
SPECIAL TAXES WITHIN COMMUNITY FACILITIES
DISTRICT 2010-1 (EAST VALLEY) IN THE REDLANDS AREA
JUNE 24, 2014
PAGE 2 OF 2**

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Dawn Messer, Deputy County Counsel, 387-5455) on May 12, 2014; Finance (Jessica Brown, Administrative Analyst, 387-4919) on June 9, 2014; and County Finance and Administration (Mary Jane Olhasso, Assistant Executive Officer, 387-4599) on June 9, 2014.

RESOLUTION NO. 2014-137

**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 2014-15,

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 2014-15 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, 2014, 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 2014-15.

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 2014-15 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 2014-15 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: Lovingood, Rutherford, Ovitt, Gonzales

NOES: None

ABSENT: Ramos

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 June 24, 2014. #94 jr

LAURA H. WELCH, Clerk of the Board

By: _____ Deputy

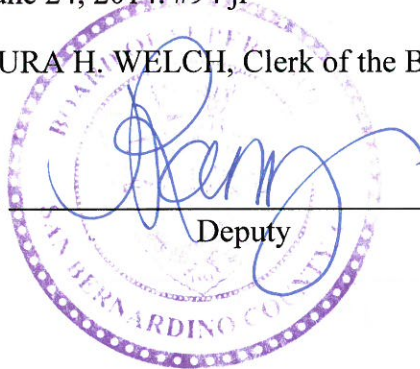


Exhibit "A"

Community Facilities District 2010-1 (East Valley)

Assessor's Parcel Number	2014-15 Special Tax
0292-041-41	\$ 1,160.22
0292-042-09	\$ 1,554.12
0292-042-10	\$ 2,019.83
0292-042-11	\$ 197.26
0292-042-12	\$ 442.21
0292-043-12	\$ 1,849.63
0292-051-23	\$ 1,635.72
0292-051-24	\$ 681.92
0292-051-25	\$ 2,709.76
0292-051-29	\$ 2,574.77
0292-051-30	\$ 2,789.00
0292-051-31	\$ 1,804.35
0292-052-19	\$ 570.26
0292-052-20	\$ 372.22
0292-052-21	\$ 1,096.06
0292-052-22	\$ 420.23
0292-052-23	\$ 496.58
0292-052-24	\$ 1,817.10
0292-053-15	\$ 1,263.53
0292-055-11	\$ 935.94
0292-055-12	\$ 106.65
0292-055-13	\$ 95.53
0292-055-14	\$ 72.15
0292-055-15	\$ 116.81
0292-055-16	\$ 597.54
0292-055-17	\$ 377.84
0292-055-24	\$ 936.96
0292-055-25	\$ 1,003.99
0292-071-48	\$ 2,590.24
0292-071-56	\$ 597.67
0292-071-57	\$ 1,789.66
0292-082-34	\$ 69.50
0292-082-35	\$ 37.53
0292-082-36	\$ 30.58
0292-082-44	\$ 53.52
0292-082-45	\$ 56.30
0292-082-52	\$ 216.15
0292-082-53	\$ 80.62
0292-082-54	\$ 134.14

Exhibit "A"

Community Facilities District 2010-1 (East Valley)

Assessor's Parcel Number	2014-15 Special Tax
0292-082-56	\$ 114.68
0292-082-57	\$ 79.23
0292-082-58	\$ 252.99
0292-082-60	\$ 58.38
0292-082-62	\$ 373.23
0292-082-63	\$ 380.88
0292-082-64	\$ 262.72
0292-501-01	\$ 385.46
0292-501-02	\$ 286.10
0292-501-03	\$ 230.24
0292-501-04	\$ 185.26
0292-501-05	\$ 129.23
0292-501-06	\$ 237.55
0292-501-07	\$ 71.02
0292-501-08	\$ 80.73
0292-501-09	\$ 54.57
0292-501-11	\$ 29.90
0292-501-12	\$ 29.13
0292-501-13	\$ 91.95
0292-501-14	\$ 76.94
0292-501-17	\$ 183.89
0292-501-18	\$ 398.16
0292-501-20	\$ 591.30
0292-501-21	\$ 250.42
0292-501-27	\$ 50.83
0292-501-28	\$ 35.86
0292-501-29	<u>\$ 553.92</u>
66 parcels	\$40,828.68