

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

June 4, 2013

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

**SUBJECT: ADOPT RESOLUTION TO LEVY SPECIAL TAXES WITHIN COMMUNITY
FACILITIES DISTRICT 2010-1 (EAST VALLEY)**

RECOMMENDATION(S)

Acting as the governing body of Community Facilities District 2010-1 (East Valley), adopt **Resolution No. 2013-118** authorizing the levy of special taxes to finance services within Community Facilities District 2010-1 and direct the Auditor-Controller/Treasurer/Tax Collector to place the special taxes on the 2013-14 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.

FINANCIAL IMPACT

Approval of this item will place a special tax on the 2013-14 property tax bills of 50 properties within the Community Facilities District in the total amount of \$36,453.08. The special tax will pay the streetlight energy charges and administration costs for this area. There is no net County Cost (discretionary general funding) associated with the approval of this item.

BACKGROUND INFORMATION

Approval of this item would authorize the levy of special taxes (Exhibit "A") and direct the placement of the special taxes on the 2013-14 tax roll. On July 13, 2010 (Agenda Item No. 90), the Board of Supervisors approved the formation of Community Facilities District 2010-1. On November 2, 2010 (Agenda Item No. 67), the Board of Supervisors approved Ordinance No. 4127 authorizing the levy of special taxes within Community Facilities District 2010-1 as set forth in the Rate and Method of Apportionment, which was included in the Notice of Special Tax recorded November 3, 2010, as Document No. 2010-0457542. The Community Facilities District provides an on-going financing mechanism for the streetlight energy charges in the unincorporated area of the County known as the "Donut Hole". There are currently 155 streetlights and 50 parcels within the boundaries of Community Facilities District 2010-1.

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cc: w/Reso
SDD- Rigney
CAO- Brown
File - w/Attach
ss 6/19/13

ITEM 63

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

LAURA H. WELCH, CLERK OF THE BOARD

BY _____

DATED: June 04, 2013

RESOLUTION NO. 2013-118

**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 2013-14,

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 2013-14 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

EXHIBIT "A"
COMMUNITY FACILITIES DISTRICT 2010-1 (EAST VALLEY)

Assessors Parcel Number	2013-14 Special Tax
0292-501-21	\$244.32
0292-501-27	\$49.59
0292-501-28	\$34.98
0292-501-29	\$540.41
Number of Parcels: 50	Total 2013-14 Special Tax: \$36,453.08