

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

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April 5, 2011

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

**SUBJECT: CONDUCT A PUBLIC HEARING TO AUTHORIZE A SPECIAL TAX ELECTION
FOR ROAD IMPROVEMENTS FOR COUNTY SERVICE AREA 59 (DEER
LODGE PARK)**

RECOMMENDATION(S)

Acting as the governing board of County Service Area 59 (Deer Lodge Park):

1. Conduct a public hearing to adopt Resolution authorizing a special tax mailed ballot election for an annual per parcel special tax of \$220 per parcel, per year with a 2.5% inflationary factor for road improvements for Deer Lodge Park in the unincorporated area in Lake Arrowhead, beginning in 2011-12.
2. Authorize the Special Districts Department to proceed with a special tax mailed ballot election with assistance from the Registrar of Voters.

(Affected Districts: Third)

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

BOARD OF SUPERVISORS COUNTY GOALS AND OBJECTIVES

Maintain Public Safety.

Provide for the Health and Social Services Needs of County Residents.

FINANCIAL IMPACT

The cost for the mailed ballot election will be approximately \$1,000. If the special tax election is successful, the \$198,000 in revenue (900 parcels at \$220 each) will be received in the 2011-12 district operating budget and thereafter. All costs associated with this special tax election will be paid for through the 2010-11 operating budget (SKJ 395). Approval of this item will not require discretionary general funding.

BACKGROUND INFORMATION

County Service Area 59 (District) was formed in 1966 for road maintenance and snow removal services. The roads in Deer Lodge Park are substandard roads and were not accepted into the County of San Bernardino's maintained road system. After the roads were paved in 1966, the District was formed to provide road maintenance services. At that time, districts were able to allocate a portion of the general property tax levy paid by each property in the district for a required service, which in this case provides for road maintenance. The District is financed

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through this share of general property tax allocation and does not receive any additional funds for road maintenance. The roads are now deteriorating and require resurfacing. The total tax revenue this District receives is \$37,000 each year which is not sufficient to repave the roadways in this area and continue to provide snow removal services.

Approval of the above recommendations will conduct a public hearing to adopt a Resolution authorizing a special tax mailed ballot for road improvements through a special tax in the amount of \$220 per parcel, per year with a 2.5% inflationary factor if approved by the voters. **(Reference File Name: csa59.kmz)**

On February 9, 2010 (Item No. 74), the Board of Supervisors authorized a special tax election conducted of the registered voters for the \$220 per parcel special tax. The election failed by only two votes. This year, the residents have requested another opportunity to pass the special tax to make the required road repairs and fund additional road paving projects. If two-thirds of the registered voters who return their ballots approve the special tax, the Special Districts Department will return to the Board of Supervisors to confirm the special tax election and seek approval for the placement of the \$220 per parcel on the 2011-12 tax roll.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Dawn M. Messer, Deputy, 387-4322) on March 10, 2011; County Administrative Office (Jessica Brown, Administrative Analyst, 387-5510) on March 17, 2011.

RESOLUTION NO. 2011-_____

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BERNARDINO,
STATE OF CALIFORNIA ACTING IN ITS CAPACITY AS THE GOVERNING BORD OF COUNTY
SERVICE AREA 59 (DEER LODGE PARK), AUTHORIZING A SPECIAL TAX ELECTION FOR
ROAD IMPROVEMENTS**

On Tuesday, _____, 2011, on motion of Supervisor _____, duly seconded by Supervisor _____ and carried, the following resolution is adopted by the Board of Supervisors of San Bernardino County, State of California.

SECTION 1. The Board of Supervisors of the County of San Bernardino, acting as the governing board of County Service Area 59 (Deer Lodge Park), hereby finds and determines:

(a) That County Service Area 59 is organized and operates under the authority of Chapter 2.5 of Division 2, Title 3 of the Government Code (commencing with Section 25210) and is authorized to provide road maintenance services.

(b) That this Board may levy special taxes in accordance with Government Code section 25215.2

(c) That this Board held a public hearing on this date to consider authorization of a special tax mailed ballot election with the return of ballots due by May 10, 2011 for an annual per parcel special tax of \$220 per parcel per year with a 2.5% inflationary factor for road maintenance beginning in Fiscal Year 2011-2012 to be collected on the tax bills for the affected properties..

SECTION 2. The Board of Supervisors of the County of San Bernardino, acting in its capacity as the governing board of County Service Area 59, therefore, hereby resolves and orders:

(a) That the Special Districts Department is authorized to proceed with a special mailed ballot election with assistance from the Register of Voters Department with the return of ballots due by May 10, 2011.

(b) That if two-thirds of registered voters with said County Service Area 59 vote in favor of the special tax, an annual per parcel special tax of \$220 per parcel per year with a 2.5% inflationary factor for road maintenance beginning in Fiscal Year 2011-2012 shall be collected on the tax bills for the affected properties

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

AYES: SUPERVISORS:

NOES: SUPERVISORS:

ABSENT: SUPERVISORS:

STATE OF CALIFORNIA)
)
COUNTY OF SAN BERNARDINO) ss.

I, **LAURA H. WELCH**, Clerk of the Board of Supervisors of the County of San Bernardino, State of California, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the Board of Supervisors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of _____, 2011.

LAURA H. WELCH
Clerk of the Board of Supervisors

By _____
Deputy

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
BOARD GOVERNED COUNTY SERVICE AREAS
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May 17, 2011

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

**SUBJECT: CONDUCT A PUBLIC HEARING TO AUTHORIZE A SPECIAL TAX ELECTION
FOR ROAD IMPROVEMENTS FOR COUNTY SERVICE AREA 68 (VALLEY OF
THE MOON)**

RECOMMENDATION(S)

Acting as the governing board of County Service Area 68 (Valley of the Moon):

1. Conduct a public hearing to adopt a Resolution authorizing a special tax mailed ballot election for an annual per parcel special tax of \$100 per parcel, per year with a 2.5% inflationary factor for road improvements for Valley of the Moon in the unincorporated area in Crestline, beginning in 2011-12.
2. Authorize the Special Districts Department to proceed with a special tax mailed ballot election with assistance from the Registrar of Voters.

(Affected Districts: Second)

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

BOARD OF SUPERVISORS COUNTY GOALS AND OBJECTIVES

Maintain Public Safety.

Provide for the Health and Social Services Needs of County Residents.

FINANCIAL IMPACT

The cost for the mailed ballot election will be approximately \$1,000. If the special tax election is successful, the \$79,800 in revenue (798 parcels at \$100 each) will be received in the 2011-12 district operating budget and thereafter. All costs associated with this special tax election will be paid for through the 2010-11 operating budget of County Service Area 68 (Valley of the Moon, SKP 440). Approval of this item will not require discretionary general funding.

BACKGROUND INFORMATION

County Service Area 68 (Valley of the Moon) was formed in 1969 for road maintenance and snow removal services. The roads were paved at the time of formation. This district was formed because the roads and drainage structures in this area were not built to the standards required by the County of San Bernardino to be accepted into the County maintained road system. Therefore, the property owners in 1969 voted to allocate a portion of their ad valorem property taxes for road maintenance.

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The District is currently financed through this share of general property tax allocation and does not receive any additional funds for road or culvert maintenance. Several roads are now deteriorating and require resurfacing and the culverts are failing causing sink holes in the roadways. The estimated annual tax revenue this District currently receives is \$43,000 which is not sufficient to repave and maintain four miles of roadway, replace 35 culverts and continue to provide snow removal services.

If the special tax is approved, estimated available annual sources will be \$122,800 (\$43,000 of ad valorem property tax revenue and \$79,800 of special tax revenue). The total estimated costs of existing required road paving and maintenance are \$150,000 and culvert replacements of \$250,000 (20 culverts at an average cost of replacement of \$12,500 including inspection and overhead costs). It is anticipated that the associated road paving/maintenance and culvert replacements will be implemented over a five year period. Annually, this plan is expected to be programmed at \$35,000 for road paving/maintenance (this includes additional appropriation to accommodate unforeseen conditions that may arise), \$50,000 for culvert replacement, \$20,000 for snow removal, and \$17,800 in contingencies. Due to the current road conditions, the District will be considering requesting a loan from the County CSA Revolving Loan fund at a later date.

Approval of the above recommendations will conduct a public hearing to adopt a Resolution authorizing a special tax mailed ballot for road improvements through a special tax in the amount of \$100 per parcel. **(Reference File Name: csa68.kmz)**

If two-thirds of the registered voters who return their ballots approve the special tax, the Special Districts Department will return to the Board of Supervisors to confirm the special tax election and seek approval for the placement of the \$100 per parcel on the 2011-12 tax roll.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Dawn M. Messer, Deputy, 387-4322) on April 25, 2011; County Administrative Office (Jessica Brown, Administrative Analyst, 387-5510) on May 5, 2011.

RESOLUTION NO. 2011-_____

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BERNARDINO,
STATE OF CALIFORNIA ACTING IN ITS CAPACITY AS THE GOVERNING BORD OF COUNTY
SERVICE AREA 68 (VALLEY OF THE MOON), AUTHORIZING A SPECIAL TAX ELECTION FOR
ROAD MAINTENANCE**

On Tuesday, _____, 2011, on motion of Supervisor _____, duly seconded by Supervisor _____ and carried, the following resolution is adopted by the Board of Supervisors of San Bernardino County, State of California.

SECTION 1. The Board of Supervisors of the County of San Bernardino, acting as the governing board of County Service Area 68 (Valley of the Moon), hereby finds and determines:

(a) That County Service Area 68 is organized and operates under the authority of Chapter 2.5 of Division 2, Title 3 of the Government Code (commencing with Section 25210) and is authorized to provide road maintenance services.

(b) That this Board may levy special taxes in accordance with Government Code section 25215.2

(c) That this Board held a public hearing on this date to consider authorization of a special tax mailed ballot election with the return of ballots due by July 13, 2011 for an annual per parcel special tax of \$100 per parcel per year with a 2.5% inflationary factor for road maintenance beginning in Fiscal Year 2011-2012 to be collected on the tax bills for the affected properties..

SECTION 2. The Board of Supervisors of the County of San Bernardino, acting in its capacity as the governing board of County Service Area 68, therefore, hereby resolves and orders:

(a) That the Special Districts Department is authorized to proceed with a special mailed ballot election with assistance from the Register of Voters Department with the return of ballots due by July 13, 2011.

(b) That if two-thirds of registered voters with said County Service Area 68 vote in favor of the special tax, an annual per parcel special tax of \$100 per parcel per year with a 2.5% inflationary factor for road maintenance beginning in Fiscal Year 2011-2012 shall be collected on the tax bills for the affected properties

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

AYES: SUPERVISORS:

NOES: SUPERVISORS:

ABSENT: SUPERVISORS:

STATE OF CALIFORNIA)
)
COUNTY OF SAN BERNARDINO) ss.

I, **LAURA H. WELCH**, Clerk of the Board of Supervisors of the County of San Bernardino, State of California, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the Board of Supervisors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of _____, 2011.

LAURA H. WELCH
Clerk of the Board of Supervisors

By _____
Deputy