



County of El Dorado
OFFICE OF AUDITOR-CONTROLLER

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December 7, 2020

**El Dorado County
Board of Supervisors
330 Fair Lane
Placerville, CA 95667**

Subject: Annual Reports as required by SB 165 for Community Facilities District 2019-1; Resolution accepting said reports.

Dear Board Members:

Recommendation:

- 1. The Auditor-Controller recommends the Board of Supervisors receive and file the attached annual reports as required by SB 165 for Community Facilities District No. 2019-1 (CFD 2018-1 Bass Lake Hills Non Bonded).**
- 2. The Auditor-Controller recommends the Board of Supervisors adopt the attached Resolution accepting said reports.**

Reasons for Recommendation:

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, requires that the proceeds of the special tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to taxes levied on or after January 1, 2001 in accordance with Section 50075 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. These reports intend to comply with the relevant passages of Section 50075 of the California Government Code.

Fiscal Impact:

No impact.

Action to be Taken Following Approval

1. **The Board Clerk will file the attached annual reports.**
2. **The Board of Supervisors will adopt Resolution of the County of El Dorado accepting the reports. The Board Clerk will forward two (2) certified Resolutions to the Auditor-Controller for processing.**

Sincerely,

A handwritten signature in blue ink, appearing to read "Joe Harn". The signature is fluid and cursive, with a large initial "J" and "H".

Joe Harn
Auditor-Controller