



County of El Dorado
OFFICE OF AUDITOR-CONTROLLER

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February 7, 2019

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

Subject: **El Dorado County Community Facilities District No. 2019-1 (Bass Lake Hills Services)**

Dear Board Members:

Recommendation:

The Auditor-Controller recommends that the Board of Supervisors adopt the following resolution that is on file in the Board Clerk's Office related to the formation of El Dorado County Community Facilities District No. 2019-1 (Bass Lake Hills Services):

1. "Resolution of Intention to Form Community Facilities District No. 2019-1 (Bass Lake Hills Services) and Levy a Special Tax Therein to Finance Certain Public Services Related to Such Community Facilities District," to which are attached three exhibits as follows:
 - a. Exhibit A - List of Authorized Services
 - b. Exhibit B - Rate and Method of Apportionment
 - c. Exhibit C - Form of Notice of Hearing

Reasons for Recommendation:

In accordance with Section 3.7 of the County's Community Benefit and Development Agreement with Lennar Winncrest, LLC (the "Developer") for each of the Hawk View, Bell Ranch and Bell Woods areas of the Bass Lake Specific Plan, the County is required to assist the Developer in forming an entity for the maintenance of public roads and drainage facilities related to the projects. The Developer has requested the County form a community facilities district ("CFD") in connection with that obligation of the Developer. Formation of a community facilities district is a multi-step process for Board action, beginning with an expression of official intent to form a district. That intention to form the CFD is set forth in the Resolution of Intention, which expresses the current intent of the County at this point in time. A public hearing and further resolutions, expected to be on the April 2nd Board agenda, are required in the future to complete the formation. Once

Board of Supervisors
RE: El Dorado County Community Facilities District No. 2019-1
(Bass Lake Hills Services)
February 7, 2019
Page 2

formed and the subject of an Ordinance, the County will be authorized to levy an annual special tax on land within the CFD (the boundary is the same as the Bass Lake Hills CFD formed at the August 28, 2018 Board meeting to finance public facilities), calculated in accordance with the Rate and Method of Apportionment (Exhibit B). The tax is collected at the same time and in the same manner as property taxes and the authorization to levy the special tax continues in perpetuity. The tax will be exclusively the responsibility of the property owners in the proposed CFD.

In order to take all necessary steps in the formation of the CFD Auditor-Controller recommends that the County adopt the above listed Resolution.

Fiscal Impact:

None.

Net County Cost:

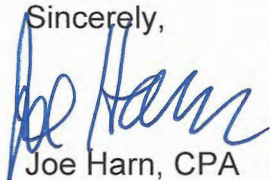
None.

Action to be Taken Following Approval:

Following Board approval:

1. Board Clerk's Office will forward two (2) certified Resolutions to the Auditor-Controller.
2. Board Clerk's Office will set the hearing meeting for April 2, 2019, 10:00 AM.
3. Board Clerk's Office will work with Auditor-Controller to publish one time in the Mountain Democrat no later than March 25, 2019 (at least 7 days prior to said hearing date).
4. Board Clerk's Office will work with Auditor-Controller to file a certified copy of Resolution adopting the Boundary Map with the Recorder's Office for placement in the Book of Maps of Assessment & Community Facilities Districts.

Sincerely,


Joe Harn, CPA
Auditor-Controller
Kc