



# County of El Dorado

330 Fair Lane, Building A  
Placerville, California  
530 621-5390  
FAX 622-3645  
www.edcgov.us/bos/

## Legislation Details (With Text)

**File #:** 12-1556 **Version:** 1

**Type:** Agenda Item **Status:** Approved

**File created:** 12/14/2012 **In control:** Board of Supervisors

**On agenda:** 12/18/2012 **Final action:** 12/18/2012

**Title:** Auditor-Controller recommending the Board of Supervisors:  
1) Receive and file the Annual Report as required by SB 165 for Community Facilities District No. 1992-1, Community Facilities District 2000-1, Community Facilities District 2001-1, Community Facilities District 2005-1, and Community Facilities District 2005-2, and  
2) Adopt Resolution 191-2012 accepting the reports.

### Sponsors:

### Indexes:

### Code sections:

**Attachments:** 1. A - SB 165 Agenda Item (1).pdf, 2. Fully executed Resolution 191-2012.pdf

Date	Ver.	Action By	Action	Result
12/18/2012	1	Board of Supervisors	Approved	Pass

Auditor-Controller recommending the Board of Supervisors:  
1) Receive and file the Annual Report as required by SB 165 for Community Facilities District No. 1992-1, Community Facilities District 2000-1, Community Facilities District 2001-1, Community Facilities District 2005-1, and Community Facilities District 2005-2, and  
2) Adopt Resolution **191-2012** accepting the reports.

### Fiscal Impact/Change to Net County Cost

No impact.

### Reason 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 bonds issued on or after January 1, 2001 in accordance with Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. These reports intend to comply with the relevant passages of Section 53411 of the California Government Code.

CFD 1992-1 Serrano bonds were refinanced in October 2012 and CFD 2000-1 South Lake Tahoe Recreation Facilities JPA were refinanced in February 2012.

### Action(s) to be taken following Board 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.

**Contact**  
Joe Harn