



County of El Dorado

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Title: Auditor-Controller recommending the Board Approve the Final Passage (Second Reading) of Ordinance 5100 to Levy Special Taxes within Community Facilities District 2019-1 (Bass Lake Hills Services). (Cont. 4/2/19, Item 42)

Sponsors:

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Date	Ver.	Action By	Action	Result
4/9/2019	3	Board of Supervisors	Approved	Pass
4/2/2019	2	Board of Supervisors	Approved	Pass
2/26/2019	1	Board of Supervisors	Approved	Pass

Auditor-Controller recommending the Board Approve the Final Passage (Second Reading) of Ordinance **5100** to Levy Special Taxes within Community Facilities District 2019-1 (Bass Lake Hills Services). (Cont. 4/2/19, Item 42)

DISCUSSION / BACKGROUND

On April 2, 2019 (Item 42), the Board heard Ordinance 5100 and Continued the Ordinance to April 9, 2019 for Final Passage.

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 to form a community facilities district ("CFD") in connection with that obligation of the Developer.

On February 26, 2019, the Board adopted a Resolution of Intention setting forth the intention to establish Community Facilities District 2019-1 (Bass Lake Hills Services) and stating the County's intention to levy a special tax to pay for certain public services to be furnished to new development within the CFD. The boundary of the CFD showing the area initially to be taxed, the formula for

calculation of the special tax and the list of authorized services were specified in the Resolution of Intention and are shown on a recorded boundary map. The Resolution also set April 2, 2019 as the date for a hearing on the matters set forth therein, and on the public hearing date the Board has the opportunity to finally form the CFD and authorize the tax. At the same time an election of the property owners can be completed. The election results will unanimously favor the District taxes and bonds, as Lennar Homes of California and Lennar Winncrest LLC, the Developers, are the only property owners within the District boundaries, will be voting. The Developers have waived a number of noticing and election procedures, which makes it possible for the proposed district to be formed immediately after the public hearing. Notice of the Public Hearing was published in the same manner as the County's other public hearing notifications at least seven days prior to the hearing date.

At the public hearing on the CFD, protests against the establishment of the CFD, the extent of the CFD, or the providing of specified types of public services within the CFD may be made orally or in writing by any interested persons or taxpayers. All written protests need to be filed with the Board Clerk on or before the time fixed for the hearing. For protests to legally affect the Board's decision to form the CFD they have to be protests by property owners in the CFD; such protests are not expected. If the Board determines at the conclusion of the hearing to proceed with the establishment of the CFD, the proposed voting procedure will be by landowners. Per waivers of time requirements and other voting formalities, the election can be held the same day, and the Board Clerk will be in possession of the Developers' ballot indicating 100% votes in favor.

Once 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.

The resolutions and Ordinance address the following:

The Resolution of Formation - This officially forms the CFD, authorizes the Special Tax to be collected and establishes an appropriations limit for the CFD (under Article XIIB of the Constitution). The exhibits to this resolution show the services to be financed and the formula by which the Special Tax will be levied in the CFD. This includes the *List of Authorized Services (Exhibit A)* listing the services that are authorized to be funded from special tax revenues generated within the CFD, and the *Rate & Method of the Special Tax (Exhibit B)* providing for the security for the funding of the CFD and showing how the revenues from the CFD are to be collected and also sets forth the purpose and level of the taxes from the various different types of properties.

The Resolution Calling Special Landowner Election - This sets the election for the same Board meeting date and provides the form of the special ballot to be used by the landowner-voter. The election may be held at the same meeting because the property owner-voters have all asked for it. Ballots have been previously mailed and have been returned directly the Board Clerk by the meeting time.

The Resolution Declaring Results of Special Landowner Election - This is for adoption by the Board after the vote is announced by the Board Clerk. It confirms the outcome of the property owner election for the CFD as 100% in favor. Attached to it is a copy of the official Canvass and Statement of Result of Election to be completed by the Board Clerk after the vote is announced. This resolution

also directs the filing of the Notice of Special Tax Lien against the lands in the CFD to evidence a lien securing the tax.

Ordinance Levying Special Taxes -Under the law, the Board must levy the special taxes by an ordinance. Under this ordinance, the levy is made once by the adoption of this ordinance, and, in each year hereafter, the process of determining the special taxes and processing the collection is done by the County's financial official (or a consultant) and no further Board action is needed.

Once the above actions are completed, the Board Clerk is authorized to record with the County Recorder a Notice of Special Tax Lien pertaining to each of the parcels in the CFD subject to a special tax.

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

ALTERNATIVES

N/A

PRIOR BOARD ACTION

On February 26, 2019 (Item 6) the Board adopted Resolution of Intention **019-2019** to form Community Facilities District No. 2019-1 (Bass Lake Hills Services) and Levy a Special Tax Therein to Finance Certain Public Services.

OTHER DEPARTMENT / AGENCY INVOLVEMENT

N/A

CAO RECOMMENDATION / COMMENTS

It is recommended that the Board approve this item.

FINANCIAL IMPACT

N/A

CLERK OF THE BOARD FOLLOW UP ACTIONS

1. Board Clerk's Office will work with Auditor-Controller to record a Notice of Special Tax Lien with the Recorder's Office.
2. Board Clerk's Office will work with Auditor-Controller to add continued board agenda item for the second reading and adoption of the Ordinance to Levy Special Taxes for April 9, 2019.

STRATEGIC PLAN COMPONENT

N/A

CONTACT

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