



## Legislation Text

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**File #:** 14-1473, **Version:** 1

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Community Development Agency, Administration and Finance Division, recommending the Board receive and file the Annual Report of Special Taxes for County Service Areas No. 3 and No. 9 Zones of Benefit for fiscal year 2013/14.

### **Fiscal Impact/Change to Net County Cost**

There is no fiscal impact associated with the receipt and filing of this report.

### **Background**

Chapter 2.5 (formerly Chapter 2.2) of the California Government Code, also known as "County Service Area Law" contains the regulations for establishing and governing County Service Areas.

Government Code Section 25215.2 (formerly 25210.06a) authorizes the Board to levy special taxes uniformly to all tax payers on real property within the County Service Area. Special taxes have been approved by the electorate for one zone of benefit in County Service Area No. 3 and forty-three zones of benefit in County Service Area No. 9.

Government Code Section 50075.1 requires each special tax measure subject to voter approval on or after January 1, 2001 to include four "accountability measures." The accountability measures are: a) a statement indicating the specific purpose of the special tax; b) a requirement that the proceeds be applied only to the specific purposes identified; c) the creation of an account into which the proceeds shall be deposited; and d) an annual report pursuant to Section 50075.3.

As specified in Government Code section 50075.3, the Chief Fiscal Officer of the levying local agency shall file a report with its governing body no later than January 1 following the end of each fiscal year. The report must contain: a) the amount of funds collected and expended; and b) the status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 of the Government Code.

### **Reason for Recommendation**

In order to comply with the requirements of Government Code Section 50075.1(d) and 50075.3, a summary of all zones funded through the levy of special taxes for fiscal year 2013-2014, and individual pages, by zone, containing details about each zone listed on the summary are included herein as attachments. Each detailed page includes: the zone of benefit number, fund number, index code and user code established by the Auditor-Controller as the account into which the zone proceeds are deposited; the total funds collected during the fiscal year; the total funds expended during the fiscal year; and the project status as of June 30, 2014.

### **Clerk of the Board Follow Up Actions**

The Clerk of the Board will receive and file the report.

### **CDA Follow up Actions**

Division staff will provide a copy of the report to the Auditor Controller.

**Contact**

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**Concurrences**

N/A