



Legislation Text

File #: 09-1303, **Version:** 1

Transportation recommending the Board receive and file the Annual Report of Special Taxes for County Service Area No. 3 and No. 9 Zones of Benefit for Fiscal Year 2008-2009.

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 or real property within the County Service Area. Special taxes have been approved by the electorate for one zone of benefit in County Service Area #3 and forty-two zones of benefit in County Service Area #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 Sections 50075.1(d) and 50075.3, a summary of all zones funded through the levy of special taxes for fiscal year 2008-2009, 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 and expended during the fiscal year; and the project status as of June 30, 2009.

Administration of the County cemeteries, including the Georgetown Cemetery Zone of Benefit was transferred to the Department of Transportation in March 2009 and is made a part of these documents.

Action to be taken following Board approval:

The Board will receive and file the reports. A copy of the report will be provided to the Auditor Controller.

Contact:

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Concurrences: