



## Legislation Text

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**File #:** 10-0421, **Version:** 1

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Department of Transportation recommending the Board receive and file the Annual Report of Special Taxes for the Georgetown Cemetery Zone of Benefit 98503 in County Service Area 9 for Fiscal Year 2007-2008.

**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 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 of real property within the County Service Area, except that unimproved property may be taxed at a lower rate than improved property. A special tax was approved by the electorate for the Georgetown Cemetery Zone of Benefit #98503 at \$10.00 per improved parcel and at \$3.00 per unimproved parcel of land within the zone boundaries.

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) and 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 subsection (a) of Section 50075.1 of the Government Code.

**Reason for Recommendation:**

The Annual Report of Special Taxes for the Georgetown Cemetery Zone of Benefit for fiscal year 2007-2008 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 were deposited during the period reported, amount of funds collected and expended and status of the activity funded by the special tax. This report should have been filed with the Board of Supervisors by January 1, 2009. Since the Department of Transportation took responsibility for the Georgetown Cemetery Zone of Benefit in April of 2009, the Annual Report for the zone was not included with the reports filed for all other zones of benefit administered by the Department of Transportation (Agenda Item 08-1399, October 14, 2008, Item # 9). The Annual Report of Special Taxes for the Georgetown Cemetery Zone of Benefit for fiscal year 2007-2008 is being submitted here to meet the reporting requirements of Government Code Sections 50075.1 (d) and 50075.3.

The Department of Transportation has established a process by which the annual reporting may be completed with the close of each fiscal year and provided to your Board prior to the deadline of January 1 of each following year. The Annual Report of Special Taxes for the Georgetown Cemetery Zone of Benefit will be included in this process. The 2008-2009 was submitted prior to the deadline.

Action to be taken following Board approval:

The Board will receive and file the reports. Department of Transportation staff will provide a copy of the report to the Auditor Controller.

Contact:

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Director of Transportation

Concurrences: N/A