County of Los Angeles
CHIEF EXECUTIVE OFFICE
Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, California 90012
(213) 974-1101
http://ceo.lacounty.gov

WILLIAM T FUJIOKA
Chief Executive Officer

Board of Supervisors
GLORIA MOLINA
First District

YVONNE B. BURKE
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

July 15, 2008

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

DEPARTMENT OF TREASURER AND TAX COLLECTOR
APPROVAL OF SPECIAL TAX LEVY FOR
COMMUNITY FACILITIES DISTRICT NOS. 1, 2, 3, 4, 5, 6 and 7
(THIRD, FOURTH AND FIFTH DISTRICTS)
(3 VOTES)

SUBJECT

Adoption of resolutions authorizing the levy and collection of 2008-09 special taxes for community facilities districts under the control of the Board of Supervisors.

IT IS RECOMMENDED THAT YOUR BOARD:

1. Adopt Resolutions to levy the 2008-09 Special Taxes for Community Facilities District No. 1; Community Facilities District No. 2; Community Facilities District No. 3 - Improvement Areas A, B and C; Community Facilities District No. 4 - Improvement Area C; Community Facilities District No. 5; Community Facilities District No. 6 - Improvement Area A; and Community Facilities District No. 7.

2. Instruct the Treasurer and Tax Collector to implement the levy and collection of the 2008-09 Special Tax.

3. Instruct the Auditor-Controller to put the Special Tax on the 2008-09 property tax roll.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Ballot propositions authorizing the issuance of bonds and the levy of a Special Tax to repay the bonds have previously been approved by your Board for each County Community Facilities District (CFD). Under State law, each year your Board is required to approve the levy of the Special Tax in the amount sufficient to provide for the debt service on the bonds and to pay administrative expenses.

The following details the total tax levy for each district and describes the impact on property within each district:

- CFD No. 1 will require a total tax levy of $609,452. The amount applicable to property will be apportioned in a range of $45.10 to $24,346.90 per parcel.

- CFD No. 2 will require a total tax levy of $902,280. The amount applicable to developed land will be apportioned in a range of $1,132.86 to $1,529.71 per parcel.

- CFD No. 3, Improvement Area A, will require a total tax levy of $1,543,955. The amount applicable to developed land will be apportioned in a range of $716.73 to $1,862.97 per parcel. Improvement Area B will require a total tax levy of $2,929,990. The amount applicable to developed land will be apportioned in a range of $1,036.68 to $1,996.74 per parcel. Improvement Area C will require a total tax levy of $595,395. The amount applicable to developed land will be apportioned in a range of $417.49 to $1,944.74 per parcel.

- CFD No. 4 - The special tax obligation for Improvement Areas A and B were refunded by the City of Calabasas, and are no longer under the administrative control of the County. Improvement Area C will require a total tax levy of $99,238 which will be levied on developed property at a rate of $0.7526 per building square foot.

- CFD No. 5 will require a total tax levy of $862,657. The amount applicable to developed land will be apportioned in a range of $1,407.18 to $1,895.70 per parcel.

- CFD No. 6, Improvement Area A, will require a total tax levy of $300,762 which will be levied on developed property at a rate of $4,930.52 per parcel.

- CFD No. 7 will require a total tax levy of $633,985. The amount applicable to developed land will be apportioned in a range of $1,676.30 to $2,624.49 per residential parcel.

Implementation of Strategic Plan Goals

This action supports the County's Strategic Plan Goal of Organizational Effectiveness through collaborative actions among County departments and other governmental jurisdictions.

FISCAL IMPACT/FINANCING

All expenses, including bond payments, are the legal obligation of the individual districts. There is no financial recourse to the County.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Elections were held for each district as follows:

CFD 1 and 2	1988
CFD 3	1989
CFD 4, 5 and 6	1991
CFD 7	1995

Subsequent to the District elections, bonds were issued in the following amounts:

CFD No. 1		$ 8,155,000
CFD No. 2		14,235,000
CFD No. 3	Improvement Area A	20,020,000
	Improvement Area B	42,000,000
	Improvement Area C	8,860,000
CFD No. 4	Improvement Area C	1,030,000
CFD No. 5		12,750,000
CFD No. 6	Improvement Area A	4,675,000
CFD No. 7		9,000,000

Ordinances authorizing the annual levy of a Special Tax on property within the Districts were previously adopted by your Board and are in effect. The ordinances contain the specific method of computing the Special Tax for each respective District. The debt service on the bonds is paid from the proceeds of the Special Tax authorized by the ordinances. The Special Tax is computed for each parcel within a district based on the Rate and Method of Apportionment that was approved for each CFD.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Not Applicable

CONCLUSION

Upon approval of the Resolutions, the Treasurer and Tax Collector will require two (2) originally executed copies of the adopted Resolutions and two (2) stamped copies of this letter.

Respectfully submitted,

WILLIAM T FUJIOKA
Chief Executive Officer

Attachments

c: Treasurer and Tax Collector
County Counsel
Auditor-Controller
Assessor

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RESOLUTION OF THE BOARD OF SUPERVISORS
FIXING SPECIAL TAX RATE AND LEVYING
SPECIAL TAX UPON PROPERTY WITHIN
COMMUNITY FACILITIES DISTRICT 1
(LANCASTER/PALMDALE AREA)

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 88-0119 of the County of Los Angeles authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 1 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on February 11, 1988, based upon an Annual Levy of $609,452 for the fiscal year of July 1, 2008 to June 30, 2009. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 1 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the _____ day of _____, 2008, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM
BY COUNTY COUNSEL

RAYMOND G. FORTNER, JR.

By _____
Principal Deputy County Counsel

RESOLUTION OF THE BOARD OF SUPERVISORS FIXING SPECIAL TAX RATE AND LEVYING SPECIAL TAX UPON PROPERTY WITHIN COMMUNITY FACILITIES DISTRICT 2 (ROWLAND HEIGHTS AREA)

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 88-0114 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 2 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on March 31, 1988 based upon an Annual Levy of $902,280 for the fiscal year of July 1, 2008 to June 30, 2009. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 2 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the _____ day of _____, 2008, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM
BY COUNTY COUNSEL

RAYMOND G. FORTNER, JR.

By _____
Principal Deputy County Counsel

RESOLUTION OF THE BOARD OF SUPERVISORS
FIXING SPECIAL TAX RATE AND LEVYING
SPECIAL TAX UPON PROPERTY WITHIN
COMMUNITY FACILITIES DISTRICT 3
(VALENCIA / NEWHALL AREA)
IMPROVEMENT AREAS A, B AND C

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California, Ordinance 89-0107 and Ordinance 2002-0059 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 3 - Improvement Areas A, B and C, at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on July 25, 1989 for Improvement Areas A and B; and, the Amended and Restated Rate and Method of Apportionment of Special Tax approved and adopted on July 30, 2002 for Improvement Area C, based upon an Annual Levy of $1,543,955 within Improvement Area A, $2,929,990 within Improvement Area B and $595,395 within Improvement Area C for the fiscal year of July 1, 2008 to June 30, 2009. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 3 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the _____ day of _____, 2008, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM
BY COUNTY COUNSEL

RAYMOND G. FORTNER, JR.

By _____
Principal Deputy County Counsel

RESOLUTION OF THE BOARD OF SUPERVISORS
FIXING SPECIAL TAX RATE AND LEVYING
SPECIAL TAX UPON PROPERTY WITHIN
COMMUNITY FACILITIES DISTRICT 4
(CALABASAS AREA)
IMPROVEMENT AREA C

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0020M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 4 - Improvement Area C, at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on February 19, 1991, based upon an Annual Levy of $99,238 within Improvement Area C for the fiscal year of July 1, 2008 to June 30, 2009. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 4 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the _____ day of _____, 2008, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM
BY COUNTY COUNSEL

RAYMOND G. FORTNER, JR.

By _____
Principal Deputy County Counsel

RESOLUTION OF THE BOARD OF SUPERVISORS FIXING SPECIAL TAX RATE AND LEVYING SPECIAL TAX UPON PROPERTY WITHIN COMMUNITY FACILITIES DISTRICT 5 (ROWLAND HEIGHTS AREA)

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0040M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 5 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on October 3, 1991, based upon an Annual Levy of $862,657 for the fiscal year of July 1, 2008 to June 30, 2009. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 5 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the _____ day of _____, 2008, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM
BY COUNTY COUNSEL

RAYMOND G. FORTNER, JR.

By _____
Principal Deputy County Counsel

RESOLUTION OF THE BOARD OF SUPERVISORS
FIXING SPECIAL TAX RATE AND LEVYING
SPECIAL TAX UPON PROPERTY WITHIN
COMMUNITY FACILITIES DISTRICT 6
(AGUA DULCE AREA)
IMPROVEMENT AREA A

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0113M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 6 - Improvement Area A , at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on October 24, 1991, based upon an Annual Levy of $300,762 within Improvement Area A for the fiscal year of July 1, 2008 to June 30, 2009. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 6 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the _____ day of _____, 2008, adopted by the Board of Supervisors of the County of Los Angeles and ex officio* the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM
BY COUNTY COUNSEL

RAYMOND G. FORTNER, JR.

By _____
Principal Deputy County Counsel

RESOLUTION OF THE BOARD OF SUPERVISORS
FIXING SPECIAL TAX RATE AND LEVYING
SPECIAL TAX UPON PROPERTY WITHIN
COMMUNITY FACILITIES DISTRICT 7
(ALTADENA AREA)

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 99-0066 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 7 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on July 13, 1995, based upon an Annual Levy of $633,985 for the fiscal year of July 1, 2008 to June 30, 2008. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 7 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the _____ day of _____, 2008, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM
BY COUNTY COUNSEL

RAYMOND G. FORTNER, JR.

By _____
Principal Deputy County Counsel