



**COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR**

Kenneth Hahn Hall of Administration
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KEITH KNOX
ACTING TREASURER AND TAX COLLECTOR

Board of Supervisors
HILDA L. SOLIS
First District
MARK RIDLEY-THOMAS
Second District
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Third District
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Fourth District
KATHRYN BARGER
Fifth District

August 13, 2019

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

Dear Supervisors:

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

40 August 13, 2019

CELIA ZAVALA
EXECUTIVE OFFICER

**APPROVAL OF SPECIAL TAX LEVY FOR
COMMUNITY FACILITIES DISTRICTS 3, 6, AND 7
(FIFTH DISTRICT)
(3-VOTES)**

SUBJECT

The Treasurer and Tax Collector is requesting the adoption of resolutions authorizing the levy and collection of 2019-2020 special taxes for each Community Facilities District (CFD) under the control of the Board of Supervisors.

IT IS RECOMMENDED THAT THE BOARD:

1. Adopt Resolutions to levy the 2019-2020 special taxes for CFD No. 3 Improvement Areas B and C; CFD No. 6 Improvement Area A; and CFD No. 7.
2. Instruct the Treasurer and Tax Collector to implement the levy and collection of the 2019-2020 special taxes.
3. Instruct the Auditor-Controller to place the special taxes on the 2019-2020 secured property tax roll.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Ballot propositions authorizing the issuance of bonds and the levy of special taxes to repay the bonds have previously been approved by your Board for each County's CFD. Under State law, your

Board is required to approve the levy of the special tax on an annual basis in an amount sufficient to provide for the debt service on the bonds and to pay administrative expenses.

The following summary provides information on the total tax levy for each CFD and its impact on property within each district.

CFD No. 3 Improvement Area B will require a total tax levy of \$2,454,120.00. The amount applicable to developed land will be apportioned in a range of \$868.31 to \$1,672.44 per parcel. Improvement Area C will require a total tax levy of \$542,884.00. The amount applicable to developed land will be apportioned in a range of \$380.67 to \$1,773.24 per parcel.

CFD No. 6, Improvement Area A, will require a total tax levy of \$330,738.00, which will be levied on developed property at a rate of \$5,421.93 per parcel.

CFD No. 7 will require a total tax levy of \$589,237.00. The amount applicable to developed land will be apportioned in a range of \$1,557.98 to \$2,439.25 per parcel.

Implementation of Strategic Plan Goals

The recommended action supports County Strategic Plan Strategy III.3 - Pursue Operational Effectiveness, Fiscal Responsibility, and Accountability.

FISCAL IMPACT/FINANCING

All expenses for each CFD, including debt service payments, are the legal obligation of the property owners in the CFDs. There is no financial recourse to the County.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Special elections were held for each County CFD. Subsequent to the district elections, bonds were issued in the following amounts:

CFD	Original Par Amount	Final Maturity
CFD No. 3B	42,000,000	9/1/2026
CFD No. 3C	8,860,000	9/1/2032
CFD No. 6A	4,675,000	9/1/2022
CFD No. 7	9,000,000	9/1/2029

Ordinances authorizing the annual levy of a special tax on property within the CFDs were previously adopted by your Board and are in effect. The ordinances contain the specific method of computing the special tax for each respective CFD. The debt service on the bonds is paid from proceeds of the special taxes authorized by the ordinances. The special tax has been 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

**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 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 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 Area 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 \$2,454,120 within Improvement Area B and \$542,884 within Improvement Area C for the fiscal year of July 1, 2019 to June 30, 2020. 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 13th day of August, 2019, 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.

CELIA ZAVALA, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By *Sachelle Smithman*
Deputy

APPROVED AS TO FORM

MARY C. WICKHAM
COUNTY COUNSEL

By *M C Wickham*
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 \$330,738 within Improvement Area A for the fiscal year of July 1, 2019 to June 30, 2020. 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 13th day of August, 2019, 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.

CELIA ZAVALA, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By *Rachelle Smithman*
Deputy

APPROVED AS TO FORM

MARY C. WICKHAM
COUNTY COUNSEL

By *DM*
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 \$589,237 for the fiscal year of July 1, 2019 to June 30, 2020. 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 13th day of August, 2019, 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.

CELIA ZAVALA, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By Lachelle Smith

Deputy

APPROVED AS TO FORM

MARY C. WICKHAM
COUNTY COUNSEL

By Dell Cho

Deputy County Counsel

