



ELIZABETH BUENROSTRO GINSBERG
TREASURER AND TAX COLLECTOR

COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR

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Board of Supervisors

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July 21, 2026

REVISED

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:

APPROVAL OF SPECIAL TAX LEVY FOR COMMUNITY FACILITIES DISTRICTS 3, 7, 2021-01, and 2021-02 (FIFTH DISTRICT) (3-VOTES)

SUBJECT

The Treasurer and Tax Collector is requesting the adoption of resolutions authorizing the levy and collection of 2026-27 special taxes for each Community Facilities District (CFD) under the control of the Board of Supervisors (Board).

IT IS RECOMMENDED THAT THE BOARD:

1. Adopt Resolutions to levy the 2026-27 special taxes for CFD No. 3 Improvement Area C; CFD No. 7; CFD No. 2021-01 (Valencia-Facilities) Improvement Areas Nos. 1, 2, 3, and 4; and CFD No. 2021-02 (Valencia-Services).
2. Instruct the Treasurer and Tax Collector to implement the levy and collection of the 2026-27 special taxes.
3. Instruct the Auditor-Controller to place the special taxes on the 2026-27 secured property tax roll.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Ballot propositions for each CFD have been approved authorizing the issuance of bonds and the levy of special taxes to pay for facilities, services, incidental expenses, and other purposes described in the Resolution of Formation for each CFD, including the payment of principal and interest on the bonds issued by the respective CFDs.

Pursuant to Section 53340 of the California Government Code, the County Ordinances authorizing the annual levy of special taxes within each CFD require the Board to adopt resolutions approving the levy of special taxes on an annual basis in amounts sufficient to provide funding for the items described above.

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

CFD No. 3 Improvement Area C will require a total tax levy of \$541,318.00. The amount applicable to developed property will be apportioned in a range of \$379.57 to \$1,768.13 per parcel.

CFD No. 7 will require a total tax levy of \$580,331.00. The amount applicable to developed property will be apportioned in a range of \$1,534.43 to \$2,402.38 per parcel.

CFD No. 2021-01 (Valencia-Facilities) Improvement Area No. 1 will require a total tax levy of \$2,824,493.00. The amount applicable to developed property will be apportioned in a range of \$516.51 to \$5,192.16 per parcel. CFD No. 2021-01 (Valencia-Facilities) Improvement Area No. 2 will require a total tax levy of \$1,782,691.17. The amount applicable to developed property will be apportioned in a range of \$1,341.14 to \$4,655.54 per parcel. CFD No. 2021-01 (Valencia-Facilities) Improvement Area No. 3 will require a total tax levy of ~~\$1,527,405.37~~ \$2,317,413.78. The amount applicable to developed property will be apportioned in a range of \$2,451.39 to \$7,610.98 per parcel, and the amount applicable to final map will be apportioned in a range of \$4,936.87 to \$8,350.48 per lot. CFD No. 2021-01 (Valencia-Facilities) Improvement Area No. 4 will require a total tax levy of \$227,913.90. The amount applicable to developed property will be apportioned in a range of \$2,496.96 to \$5,930.28 per parcel.

CFD No. 2021-02 (Valencia-Services) will require a total tax levy of \$2,245,019.88. The amount applicable to developed property will be apportioned in a range of \$578.11 to \$746.93 per parcel and the amount applicable to Final Mapped property will be apportioned at \$10,204.29 per acre.

Implementation of Strategic Plan Goals

The recommended action supports North Star 2: Foster vibrant and resilient communities. Focus Area Goal F - Community Connections; Strategies i – Engagement.

FISCAL IMPACT/FINANCING

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

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

The formation and approval of the CFDs were adopted by the Board. Subsequent to the adoption, CFDs Nos. 3C, 7, and 2021-01 (Improvement Areas Nos. 1 and 2) issued bonds in the following amounts:

<u>CFD</u>	<u>Original Par Amount</u>	<u>Final Maturity</u>
CFD No. 3C	\$8,860,000	9/1/2032
CFD No. 7	\$9,000,000	9/1/2029
CFD No. 2021-01 (IA No. 1)	\$52,840,000	9/1/2052
CFD No. 2021-01 (IA No. 2)	\$27,135,000	9/1/2054

Ordinances authorizing the annual levy of a special tax on property within the CFDs were previously adopted by the Board and are in effect. The ordinances contain the specific method of computing the special tax for each respective CFD. The facilities, services, debt service on the bonds, and other purposes described in the Resolutions of Formation are paid from proceeds of the special taxes authorized by the ordinances. The special tax has been computed for each parcel within a CFD based on the rate and method of apportionment that was approved for each CFD.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Not applicable.

Respectfully submitted,

ELIZABETH BUENROSTRO GINSBERG
Treasurer and Tax Collector

EBG:LP:SD:JP:JW:ad

Attachments

c: Assessor
Chief Executive Officer
Executive Officer, Board of Supervisors
Auditor-Controller
County Counsel

**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District No. 3
(Valencia / Newhall Area)
Improvement Area 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 No. 3 - Improvement Area C, at the amount determined pursuant to the Amended and Restated Rate and Method of Apportionment of Special Tax approved and adopted on July 30, 2002, based upon an Annual Levy of \$541,318.00 for the fiscal year of July 1, 2026 to June 30, 2027. 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 No. 3 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the _____ day of _____, 2026, 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.

EDWARD YEN, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM

DAWYN R. HARRISON
County Counsel

By  _____
Senior Deputy County Counsel

**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District No. 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 No. 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 \$580,331.00 for the fiscal year of July 1, 2026 to June 30, 2027. 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 No. 7 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the _____ day of _____, 2026, 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.

EDWARD YEN, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM

DAWYN R. HARRISON
County Counsel

By  _____
Senior Deputy County Counsel

**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District No. 2021-01 (Valencia-Facilities)
Improvement Areas Nos. 1, 2, 3, and 4**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 2021-0015 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 No. 2021-01 (Valencia-Facilities) Improvement Areas Nos. 1, 2, 3, and 4 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on January 26, 2021 for Improvement Area No. 1; the Special Tax Rate and Method of Apportionment adopted on April 5, 2022 for Improvement Area No. 2; the Special Tax Rate and Method of Apportionment adopted on October 17, 2023 for Improvement Area No. 3; and the Special Tax Rate and Method of Apportionment adopted on March 11, 2025 for Improvement Area No. 4, based upon an Annual Levy of \$2,824,492.25 within Improvement Area No. 1; \$1,782,691.17 within Improvement Area No. 2; \$2,317,413.78 within Improvement Area No. 3; and \$227,913.90 within Improvement Area No. 4 for the fiscal year of July 1, 2026 to June 30, 2027. 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 No. 2021-01 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the _____ day of _____, 2026,
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.

EDWARD YEN, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM

DAWYN R. HARRISON
County Counsel

By  _____
Senior Deputy County Counsel

**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District No. 2021-02 (Valencia-Services)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 2021-0016 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 No. 2021-02 (Valencia-Services), at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on January 26, 2021, based upon an Annual Levy of \$2,245,019.88 for the fiscal year of July 1, 2026 to June 30, 2027. 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 No. 2021-02 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the _____ day of _____, 2026, 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.

EDWARD YEN, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM

DAWYN R. HARRISON
County Counsel

By  _____
Senior Deputy County Counsel