

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Public Works		(2) MEETING DATE May 23, 2006		(3) CONTACT/PHONE Straith Smith-Zanartu, Accountant	
(4) SUBJECT Submittal of a Resolution Establishing the 2006-07 Special Tax Rate and Confirming the Per Parcel Special Tax Amount in County Service Area No. 9, Ash Street Improvement Zone					
(5) SUMMARY OF REQUEST Establishing the 2006-07 Special Tax Rate and Confirming the Per Parcel Special Tax Amount to be placed on the 2006-07 tax roll in County Service Area No. 9, Ash Street Improvement Zone.					
(6) RECOMMENDED ACTION Our recommendations are that your Honorable Board: 1. Approve the resolution confirming the 2006-07 County Service Area No. 9, Ash Street Improvement Zone special tax rate of \$17.28 per front foot of improvement per parcel having a separate County Assessor's Parcel Number and increasing not more than two percent per year thereafter. 2. Direct the Clerk to file the approved copy of the Resolution with the County Auditor no later than August 10, 2006.					
(7) FUNDING SOURCE(S) N/A		(8) CURRENT YEAR COST N/A		(9) ANNUAL COST N/A	
(10) BUDGETED? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> N/A					
(11) OTHER AGENCY/ADVISORY GROUP INVOLVEMENT (LIST): County Counsel, Auditor-Controller and Treasurer/Tax Collector, and County Clerk					
(12) WILL REQUEST REQUIRE ADDITIONAL STAFF? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, How Many? _____ <input type="checkbox"/> Permanent _____ <input type="checkbox"/> Limited Term _____ <input type="checkbox"/> Contract _____ <input type="checkbox"/> Temporary Help _____					
(13) SUPERVISOR DISTRICT(S) <input type="checkbox"/> 1st, <input checked="" type="checkbox"/> 2nd, <input type="checkbox"/> 3rd, <input type="checkbox"/> 4th, <input type="checkbox"/> 5th, <input type="checkbox"/> All		(14) LOCATION MAP <input checked="" type="checkbox"/> Attached <input type="checkbox"/> N/A		(15) Maddy Act Appointments Signed-off by Clerk of the Board <input type="checkbox"/> N/A	
(16) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Hearing (Time Est. _____) <input type="checkbox"/> Presentation <input type="checkbox"/> Board Business (Time Est. _____)		(17) EXECUTED DOCUMENTS <input checked="" type="checkbox"/> Resolutions (Orig + 4 copies) <input type="checkbox"/> Contracts (Orig + 4 copies) <input type="checkbox"/> Ordinances (Orig + 4 copies) <input type="checkbox"/> N/A			
(18) NEED EXTRA EXECUTED COPIES? <input type="checkbox"/> Number: _____ <input type="checkbox"/> Attached <input checked="" type="checkbox"/> N/A		(19) APPROPRIATION TRANSFER REQUIRED? <input type="checkbox"/> Submitted <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A			
(20) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) _____		(21) W-9 <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		(22) Agenda Item History <input type="checkbox"/> N/A Date: 6-7-05	
(23) ADMINISTRATIVE OFFICE REVIEW  <p align="center"><i>OK Leslie Brown</i></p>					

Reference: 06MAY23-C-3

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**BUDGETED**  
06/10/06



# SAN LUIS OBISPO COUNTY DEPARTMENT OF PUBLIC WORKS

Noel King, Director

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**TO: Board of Supervisors**

**FROM: Straith Smith Zanartu, Accountant** *AZ*

**VIA: Will Clemens, Department Administrator** *WC*

**DATE: May 23, 2006**

**SUBJECT: Submittal of a Resolution Establishing the 2006-07 Special Tax Rate and Confirming the Per Parcel Special Tax Amount in County Service Area No. 9, Ash Street Improvement Zone**

## Recommendations

It is our recommendations that your Honorable Board:

1. Approve the resolution confirming the 2006-07 County Service Area No. 9, Ash Street Improvement Zone special tax rate of \$17.28 per front foot of improvement per parcel having a separate County Assessor's Parcel Number and increasing not more than two percent per year thereafter.
2. Direct the Clerk to file the approved copy of the Resolution with the County Auditor no later than August 10, 2006.

## Discussion

On November 2, 1999, the electorate in County Service Area No. 9, Ash Street Improvement Zone voted for approval of a special tax with a maximum annual rate of \$16.00 per front foot of improvement per parcel having a separate County Assessor's Parcel Number and increasing not more than 2% per year. Fiscal Year 2006-07 will be the fifth year that the tax will be levied and the current rate will be \$17.28 per front foot. No further consideration due to Proposition 218 is required.

In order to levy the tax during the 2006-07 fiscal year, your Honorable Board must pass a Resolution establishing the 2006-07 rate, and confirming the amount of the special tax levied on each parcel of real property. The special tax is authorized per Section 53978 of the Government Code.

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### **Other Agency Involvement/Impact**

County Counsel has reviewed the subject Resolution and approved it as to legal form and effect. The Offices of the Auditor-Controller and Treasurer/Tax Collector are involved in the process of collecting special taxes on the property tax bills. The County Clerk will file the resolution with the Auditor-Controller.

### **Financial Considerations**

The recommended action will generate approximately \$14,500 in revenue which will be used to fund the annual loan debt payment to the General Fund. The loan funded the paving of Ash Street.

### **Results**

This action will provide sufficient funding to repay the loan from the General Fund. The funds being paid back were originally used to pave Ash Street in Los Osos. This project enhanced the quality of life for those participating in the project, and contributing to a safe and prosperous community.

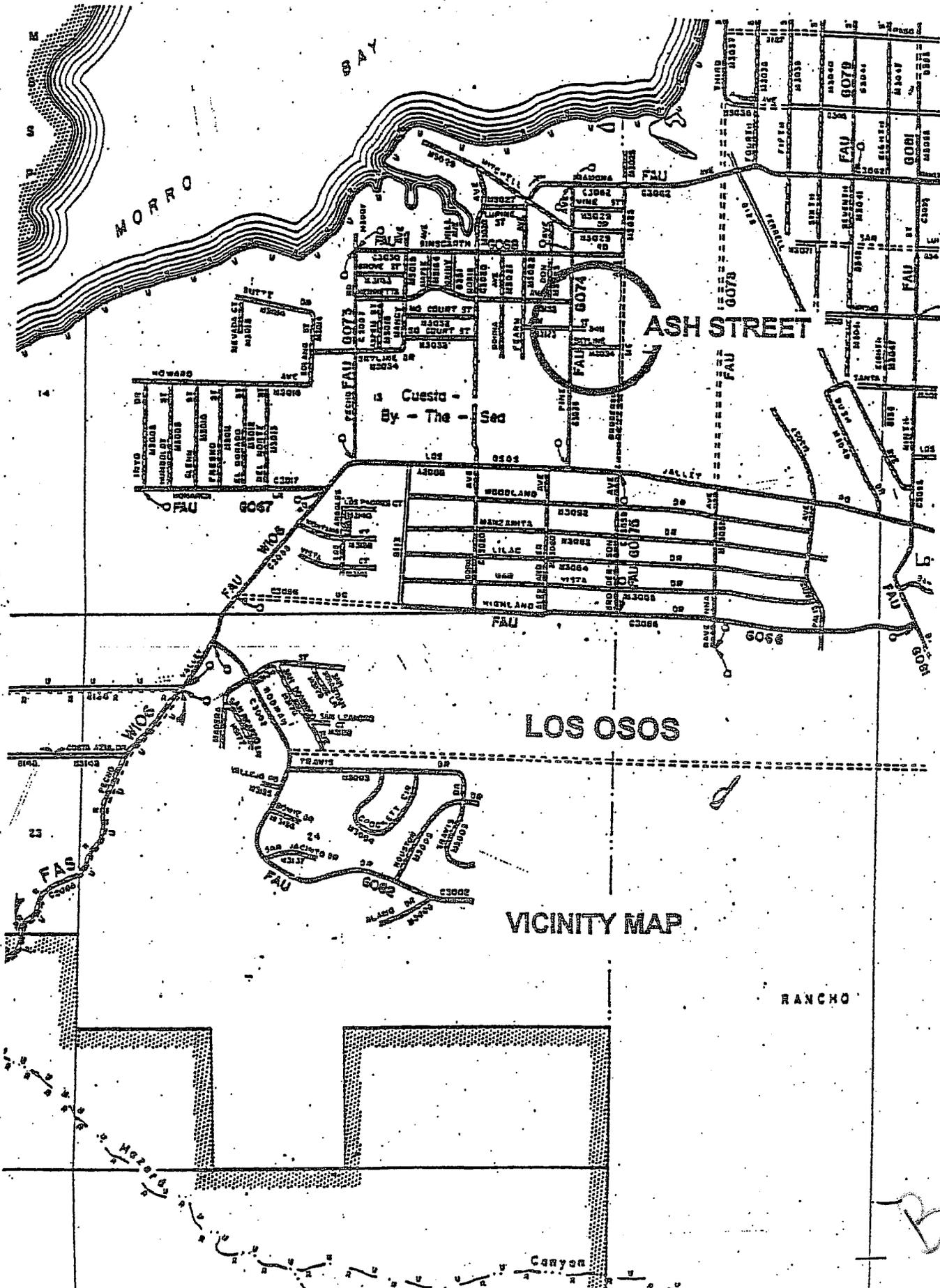
Attachments:       Vicinity Map  
                          Resolution and Exhibit

File: CF 320.140.01 Districts/CSA 9

Reference: 06MAY23-C-3

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MORRO

ASH STREET

LOS OSOS

VICINITY MAP

RANCHO

Canyon

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# IN THE BOARD OF SUPERVISORS

County of San Luis Obispo, State of California

\_\_\_\_\_ day \_\_\_\_\_, 20\_\_

PRESENT: Supervisors

ABSENT:

## RESOLUTION NO.

### RESOLUTION TO ESTABLISH 2006-07 SPECIAL TAX IN COUNTY SERVICE AREA NO. 9 ASH STREET IMPROVEMENT ZONE

The following Resolution is hereby offered and read:

Resolution to set special taxes for road improvements in County Service Area No. 9, Ash Street Improvement Zone.

**WHEREAS**, County Service Area No. 9, Ash Street Improvement Zone, has need to have special taxes levied therein for the 2006-07 fiscal year to cover the costs of providing debt service payment to the County of San Luis Obispo General Fund; and

**WHEREAS**, Section 53978 of the California Government Code provides for such special taxes to be levied upon each parcel of real property within said district for such purposes, provided that an election is first held in said district upon the question of whether such special tax should be levied; and

**WHEREAS**, the voters of said district, on November 2, 1999 by a 100% unanimous vote of those voting on the issue approved the levying of a special tax within said district for the Fiscal Year 2000-01 and continuously thereafter for said purposes, providing said special tax does not exceed \$16.00 per front foot of improvement per parcel having a separate County Assessor's Parcel Number and increasing not more than two (2) percent per year thereafter.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** the Board of Supervisors of San Luis Obispo, State of California, sitting as the Governing Board of County Service Area No. 9, Ash Street Improvement Zone, as follows:

1. That the recitals set forth hereinabove are true, correct and valid.
2. That the special tax rate for 2006-07 is hereby set within said Ash Street Improvement Zone at \$17.28 per front foot of improvement per parcel having a separate County Assessor's Parcel Number.
3. That the special tax on the parcels of real property in County Service Area No. 9, Ash Street Improvement Zone, shall be and are hereby established imposed and

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levied in the amounts set forth on Exhibit "A" which is hereby attached hereto and incorporated herein by reference as though here fully set forth.

- 4. That said special taxes shall be collected at the same time and in the same manner as the general taxes levied for County purposes.

Upon motion of Supervisor \_\_\_\_\_, seconded by Supervisor \_\_\_\_\_, and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing Resolution is hereby adopted.

\_\_\_\_\_  
Chairperson of the Board of Supervisors

ATTEST:

\_\_\_\_\_  
Clerk of the Board of Supervisors

[SEAL]

APPROVED AS TO FORM  
AND LEGAL EFFECT:

JAMES B. LINDHOLM, JR.  
County Counsel

By: *James B. Lindholm, Jr.*  
Deputy County Counsel

Dated: 5/4/06

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STATE OF CALIFORNIA, }  
County of San Luis Obispo, } ss.

I, \_\_\_\_\_, County Clerk and ex-officio Clerk of the Board of Supervisors, in and for the County of San Luis Obispo, State of California, do hereby certify the foregoing to be a full, true and correct copy of an order made by the Board of Supervisors, as the same appears spread upon their minute book.

WITNESS my hand and the seal of said Board of Supervisors, affixed this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

(SEAL)

\_\_\_\_\_  
County Clerk and Ex-Officio Clerk of the Board of Supervisors

By \_\_\_\_\_  
Deputy Clerk.

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2006-07 CSA 9 Special Tax  
(Ash Street Road Improvement Measure J-99)

**Exhibit A**

12-Apr-06

<u>APN</u>	<u>AMOUNT</u>
074-166-007	\$865.94
074-166-019	\$692.76
074-166-020	\$692.76
074-166-024	\$346.38
074-166-025	\$692.76
074-166-028	\$1,039.12
074-166-032	\$692.76
074-166-038	\$656.38
074-166-040	\$692.76
074-166-041	\$692.76
074-167-001	\$432.96
074-167-004	\$666.78
074-167-007	\$346.38
074-167-008	\$692.76
074-167-009	\$692.76
074-167-010	\$692.76
074-167-011	\$1,385.50
074-167-012	\$839.96
074-167-026	\$1,099.75
074-167-027	\$692.76
<b>Grand Total:</b>	<b>\$14,606.75</b>
<b>Tax Fund:</b> 1852	<b>No of APNs:</b> <input type="text" value="20"/>

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