



Agenda Report

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File #: 19-0638

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**AGENDA REPORT  
REQUEST FOR CITY COUNCIL ACTION**

DATE: 7/17/2019

TO: Honorable Mayor and City Council Members

FROM: Administrative Services Department

**SUBJECT:**

City Council consideration of Resolution No. 2019-066 levying special taxes to be collected during Fiscal Year 2019-20 for Community Facilities District No. 2018-2 (Sierra Bella) Special Tax A.

**RECOMMENDED ACTION:**

That the City Council adopt Resolution No. 2019-066 levying special taxes to be collected during Fiscal Year 2019-20 for the payment of administrative expenses incurred in connection with the levy and collection of special taxes, the establishment of the reserve fund, and the collection and accumulation of funds for the acquisition or construction of certain public facilities within Community Facilities District No. 2018-2 (Sierra Bella) Special Tax A.

**ANALYSIS:**

It is necessary that the City Council levy special taxes for the payment of administrative expenses incurred in connection with the levy and collection of special taxes, the establishment of the reserve fund, and the collection and accumulation of funds for the acquisition or construction of certain public facilities within Community Facilities District No. 2018-2 Special Tax A (the "District"), pursuant to Section 53340 of the Government Code.

Special taxes within the District are levied in an amount necessary to satisfy the Special Tax Requirement, as defined in the District's Rate and Method of Apportionment (RMA). Any necessary replenishment or expenditure of the reserve funds and an amount estimated for administrative expenses during the year are included in the levy. The special taxes levied will not exceed the authorized amounts as provided in the RMA.

A summary of the special tax levy for the District is shown below:

District	No. of Parcels	FY 2019-20 Total Levy	Percentage of Maximum Tax	Average Change per Parcel
CFD 2018-2 Tax A	38	\$187,490	14.61%	Not applicable*

\*Fiscal Year 2019-20 is the first year of levy.

**COMMITTEE ACTION:**

Not applicable.

**STRATEGIC PLAN:**

This item supports the City's Strategic Plan Goal 6: Improve Communications with Our Community; Objective a: Commit to transparency in all City actions. The recommended action will help achieve these goals by providing concise, forthright information regarding the annual special taxes that will be levied on each subject parcel within the District.

**FISCAL IMPACT:**

The special tax revenues and related debt service expenditures are included in the District's Fiscal Year 2019-20 debt service budget.

**ENVIRONMENTAL ANALYSIS:**

This action is exempt pursuant to Section 15061(b)(3) of the Guidelines for the California Environmental Quality Act (CEQA), which states that a project is exempt from CEQA if the activity is covered by the general rule that CEQA applies only to projects that have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the action is not subject to CEQA. This action merely sets the special taxes to be levied and collected within the District for Fiscal Year 2019-20, and there is no possibility that adopting the resolution will have a significant effect on the environment.

**PREPARED BY:** LIEN-CHI CANTUBA, FINANCIAL ANALYST III

**REVIEWED BY:** JENNIFER SCHAEFER, FINANCE MANAGER III

**REVIEWED BY:** KERRY D. EDEN, ASSISTANT CITY MANAGER/ADMINISTRATIVE SERVICES DIRECTOR

**REVIEWED BY:** MICHELE NISSEN, ASSISTANT CITY MANAGER

**SUBMITTED BY:** MITCHELL LANSDELL, ACTING CITY MANAGER

**Attachments:**

1. District Map
2. Resolution No. 2019-066