



# MOUNTAINS RECREATION & CONSERVATION AUTHORITY

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## MEMORANDUM

TO: The Governing Board

FROM:  Joseph T. Edmiston, FAICP, Hon. ASLA, Executive Officer

DATE: July 2, 2014

SUBJECT: **Agenda Item VI(n): Consideration of resolution ordering levy of special taxes for fiscal year 2014-2015 for open space protection and fire prevention within Community Facilities District No. 2.**

Staff Recommendation: That the Governing Board adopt the attached resolution ordering levy of special taxes for fiscal year 2014-2015 for open space protection and fire prevention within Community Facilities District No. 2.

Background: On August 7, 2012 the Governing Board established Community Facilities District No. 2 (CFD No. 2) for the purpose of funding open space protection and fire prevention by imposing a special tax on all taxable developed real property within the Woodland Hills, Encino and Tarzana Hillside Areas. Also on August 7, 2012, the Governing Board ordered a special tax election (Measure MM) for November 6, 2012 to receive voter-approval of the CFD No. 2 and levy of the special tax.

On November 6, 2012 the Measure MM was approved by the qualified registered voters within the boundaries of CFD No. 2 by receiving 68.67% support.

The special tax proceeds will be used for the purpose of open space, parkland and wildlife corridor maintenance and preservation, fire prevention and park ranger safety and security services in the Woodland Hills, Encino and Tarzana Hillside Areas and to fund the acquisition of additional open space in this area and incidental costs. The special tax was approved for ten years and will generate approximately \$305,000 per year. With the approval of this Resolution, the Governing Board authorizes the levy of the special tax at the maximum rate of \$19 per parcel on all taxable developed real property within CFD No. 2 for fiscal year 2014-2015.

The special tax shall be levied and collected by the County Tax Collector in the same manner, shall be subject to the same penalties and the same lien priority, and the same procedure and sale for delinquency, as for ad valorem taxes.