



MOUNTAINS RECREATION & CONSERVATION AUTHORITY

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MEMORANDUM

TO: The Governing Board

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

DATE: November 7, 2018

SUBJECT: **Agenda Item VI(b): Consideration of resolution authorizing Fiscal Year 2017-18 special tax refunds in Community Facilities District No. 2015-1 (Sterling West Hills), Dayton Canyon, City of Los Angeles.**

Staff Recommendation: That the Governing Board adopt the attached resolution authorizing fiscal year 2017-18 special tax refunds in Community Facilities District No. 2015-1 (Sterling West Hills), Dayton Canyon, City of Los Angeles.

Background: On October 7, 2015 the Governing Board established Community Facilities District No. 2015-1 (the "CFD") for the purpose of funding open space protection services for the Sterling West Hills Development. Also on October 7, 2015, the Governing Board ordered a special tax election on levying Special Taxes on taxable real property within the CFD. On October 7, 2015, the election on the levy of Special Taxes within the CFD was approved by the landowners within the CFD, receiving 100.00% support

The proceeds from the special taxes will be used for the purpose of maintaining open space, wildlife corridors, natural habitats, waters, basins, roads, landscaping, and related facilities to be financed and owned or managed by the Mountains Recreation and Conservation Authority, and incidental costs.

The Special Tax Administrator, SCI Consulting Group ("SCI"), has determined that special taxes for FY 2017-18 were levied in error and should be refunded to Centex Homes. The Developer's consultant provided SCI with an incorrect list of parcels that had building permits issued as of July 30, 2017. Special taxes for the correct parcels have been billed and collected by SCI.

Section F. Appeals of the Rate and Method of Apportionment states no refunds of previously paid special taxes shall be made. The attached resolution waives this requirement and authorizes issuance of FY 2017-18 special taxes to Centex Homes levied in error as determined by SCI.