



# MOUNTAINS RECREATION & CONSERVATION AUTHORITY

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## MEMORANDUM

TO: The Governing Board

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

DATE: December 4, 2019

SUBJECT: **Agenda Item VI(f): Fiscal Year 2018-2019 Tax Report for Community Facilities District No. 2015-1 (Sterling West Hills).**

Staff Recommendation: That the Governing Board accept and file the fiscal year 2018-19 Tax Report for Community Facilities District No. 2015-1 (Sterling West Hills).

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 are 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 CFD special tax (Special Tax A) will be levied annually in perpetuity unless terminated earlier by the MRCA. A separate special tax (Special Tax B) will be levied annually as needed (five years) to maintain the Native Plant Establishment Area to be owned or managed by the MRCA. The special tax generated approximately \$33,600 for Fiscal Year 2018-19.

The fiscal year 2018-19 special tax was levied and collected by the County Tax Collector in the same manner, as ad valorem taxes. The Rate and Method of Apportionment requires that an annual report be prepared and filed with the Board, detailing the amount of funds collected and expended, and the status of any project authorized to be funded by the special tax proceeds.