



MOUNTAINS RECREATION & CONSERVATION AUTHORITY

Los Angeles River Center & Gardens
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MEMORANDUM

TO: The Governing Board

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

DATE: July 1, 2020

SUBJECT: **Agenda Item VI(f): Consideration of resolution ordering levy of special taxes for Fiscal Year 2020-2021 within Community Facilities District No. 2018-1 (Santa Susana Mountains)**

Staff Recommendation: That the Governing Board adopt the attached resolution ordering levy of special taxes within Community Facilities District No. 2018-1 (Santa Susana Mountains)

Background: On May 2, 2018, the Governing Board established Community Facilities District (CFD) No. 2018-1 (Santa Susana Mountains) for the purpose of funding open space maintenance and security services to a portion of the MRCA Property in the Santa Susana Mountains open spaces adjacent to the Tract 53138. Also on May 2, 2018 the Board ordered and held a special tax election. The election received 100% support from the property owner.

The proceeds from Special Tax A will be used to provide funding for ongoing open space maintenance and security services. Special Tax B will be used to provide funding for additional maintenance and water in the Native Plant Area required because it cannot survive on annual rainfall as determined by the Authority.

In order to help ensure that the revenues from the Special Tax remain constant with the inflation-adjusted costs to fund ongoing services, administrative expenses and other related costs of the CFD, the Maximum Special Tax A and Maximum Special Tax B, shall be increased each July 1st, commencing July 1, 2019, based on the percentage increase in the Consumer Price Index with a maximum annual increase of three percent (3%) and a minimum annual increase of one percent (1%) of such Maximum Special Tax in effect in the previous Fiscal Year.

Maximum Special Tax A and Maximum Special Tax B for fiscal year 2020-21 shall be increased by 2.96%, as the annual increase in the Los Angeles Area Consumer Price Index from December 2018 to December 2019 was 2.96%. Including the authorized annual adjustment the for fiscal year 2020-21, Maximum Special Tax A equates to \$332.38 per parcel, and the Maximum Special Tax B equates to \$85.33

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per parcel on all taxable real property within the CFD for fiscal year 2020-21. With approval of this Resolution, the Governing Board authorizes the levy of Special Tax A at a rate of \$332.38 per parcel, and Special Tax B at a rate of \$0.00 per parcel on all taxable real property within the CFD for fiscal year 2020-21. Special Tax B is proposed not to be levied in fiscal year 2020-21, it is not anticipated that the Native Plant Area will be established in fiscal year 2020-21.

The special taxes 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.