



MOUNTAINS RECREATION & CONSERVATION AUTHORITY

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MEMORANDUM

TO: The Governing Board

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

DATE: February 3, 2021

SUBJECT: **Agenda Item VI(c) : Consideration of resolution approving fiscal year 2018-19 Tax Report for Community Facilities District No. 2016-1 (Fire Prevention, Wildlife Corridor and Open Space Protection)**

Staff Recommendation: That the Governing Board ("Board") of the Mountains Recreation & Conservation Authority ("MRCA") adopt the attached resolution approving fiscal year 2018-19 Tax Report for Community Facilities District No. 2016-1 (Fire Prevention, Wildlife Corridor and Open Space Protection).

Background: On August 3, 2016 the Governing Board established Community Facilities District No. 2016-1 for the purpose of funding fire prevention, wildlife corridors and open space protection by imposing a special tax on all taxable developed real property within the East Santa Monica Mountains/Hollywood Hills Area. Also on August 3, 2016, the Governing Board ordered a special tax election (Measure GG) for November 8, 2016 to receive voter-approval of CFD No. 2016-1 and levy of the special tax.

On November 8, 2016 Measure GG was approved by the qualified registered voters within the boundaries of CFD No. 2016-1 by receiving 83.68% support.

The special tax proceeds are 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 East Santa Monica Mountains/Hollywood Hills Area and to fund the acquisition of additional open space in this area and incidental costs. The special tax was approved for ten years and generates approximately \$996,000 per year.

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 approved by 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.

Agenda Item VI(c)
February 3, 2021
Page 2

The fiscal year 2018-19 Tax Report was approved by the Authority Board of Directors at the December 2019 Board meeting. Some adjustments were made to the fiscal year 2018-19 expenditures previously reported as a result of a recent audit. The adjustments resulted in a 13% reduction in the expenditures previously reported. This Tax Report has been updated to address those changes.