

MOUNTAINS RECREATION & CONSERVATION AUTHORITY

Los Angeles River Center & Gardens 570 West Avenue Twenty-six, Suite 100 Los Angeles, California 90065 Phone (323) 221-9944

MEMORANDUM

To: The Governing Board

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

DATE: \ February 3, 2021

SUBJECT: Agenda Item: X: Consideration of ordinance levying special taxes within Community Facilities District No. 2020-1 (Local Fire Prevention, Water Quality and Open Space Measure)

<u>Staff Recommendation</u>: That the Governing Board ("Board") of the Mountains Recreation & Conservation Authority ("MRCA") adopt the attached Ordinance ordering the levy of special taxes within Community Facilities District No. 2020-1 (Local Fire Prevention, Water Quality and Open Space Measure).

Background: On July 29, 2020, the Board established Community Facilities District No. 2020-1 ("CFD No. 2020-1") for the purpose of funding open space protection and fire prevention by imposing a special tax on all taxable developed real property within the Eastern Santa Monica Mountains / Hollywood Hills Area. Also on July 29, 2020, the Board ordered a special tax election ("Measure HH") for November 3, 2020 to receive voter- approval of the CFD No. 2020-1 and levy of the special tax.

On November 3, 2020, the Measure HH was approved by the qualified registered voters within the boundaries CFD No. 2020-1 by receiving 82.37% support.

The special tax proceeds will be used for the purpose of acquisition, maintenance, improvement, servicing, protection, and preservation of open space, parklands, wildlife corridors, natural or other lands and facilities owned or managed or maintained by the MRCA within the CFD, and the reduction of the risk of wildfires in the Eastern Santa Monica Mountains / Hollywood Hills Area. The special tax was approved for ten years and will generate approximately \$1,940,000 per year.

Adoption of the Ordinance requires a first reading at one Board meeting and formal adoption at a second meeting. The first reading of the Ordinance was completed at the January 6, 2021 Board meeting. With the approval of this Ordinance, the Board authorizes the levy of the special tax at the maximum rate of \$68 per parcel per year on all taxable developed real property within CFD No. 2020-1 for a period not to exceed 10 years.

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The special tax shall be levied and collected by the County of Los Angeles 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.