

Saddle Creek Community Services District

Regular Meeting of July 18, 2017

AGENDA SUPPORTING DATA

7. DISCUSSION AND ACTION ITEMS

- c. Adoption of a resolution establishing the Measure A Special Tax rates for 2017/18 and authorizing the General Manager to certify and submit the special tax rolls to Calaveras County

Recommended Action

Staff recommends the following motion:

I move to adopt a resolution establishing the Measure A Special Tax rates for 2017/18 and authorizing the General Manager to certify and submit the special tax rolls to Calaveras County.

Background

Measure A was approved by the Saddle Creek voters on May 2, 2017, and the results of the election were certified by the Board of Directors on June 20, 2017. As approved, Measure A allows the District to levy a Special Tax in the amount of up to \$1703 per residential parcel or equivalent thereof.

On April 14, 2017, the Board of Directors adopted a resolution establishing a phase-in schedule for the special tax, starting at \$1300 per parcel in 2017/18, and increasing annually to the full amount authorized by Measure A if approved in future years by the Board.

On May 16, 2017, the Board approved an agreement with NBS Government Financial Solutions for the administration of the Measure A special tax. The first steps in the process of levying the new tax are to:

- Update property owners and verify addresses for the existing special tax rolls provided by the County
- Apply the new tax rate to residential parcels and proportionally to the golf course, sports club and Castle & Cooke (large lot) vacant parcels
- Ensure the accuracy of the tax rolls and estimate total revenue generation
- Each July, secure District Board approval of the tax rates to be submitted and authorize the certification of the tax rolls.
- Submit the special tax rolls to the county for collection by the August 10 deadline set in state law.

Attached hereto is a memorandum from the County describing the process for submitting the tax rolls, as well as a memo from NBS detailing the calculation and confirming the schedule for submitting the Measure A special tax rolls. For efficiency in recordkeeping and full public transparency, management recommends that the Board take action each July, by resolution, to fix the tax rate and authorize their certification and submittal to the county for collection. A draft resolution is also included in the agenda materials.

Rebecca Callen
Auditor-Controller
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MEMORANDUM

TO: CSD #8-Saddle Creek
1000 Saddle Creek Drive
Copperopolis CA 95228

FROM: Rebecca Callen, Auditor-Controller

DATE: June 15, 2017

SUBJ: Direct Charges 2017-18 Tax Year

Pursuant to Government Code 26911 each district that has elected to have its assessments collected by the County through the property tax billing system shall submit a statement of the rates fixed for assessment to the Auditor no later than August 10 of each year. A new data file and certification sheet must be submitted each year. It is the District's responsibility to update the direct charge information submitted. A Parcel Split/Combined Report as of June 15, 2017, is included with this memo. Please review the report to see if any of the changes apply to your data file.

The updated file should be saved as an Excel (preferred) or ASCII format file. Note the only fields to be included in the file are the APN (must have 12 digits), amount, and tax code. Please do not include any other fields. The attached pages list acceptable ASCII formats.

Once the file is updated, it can be e-mailed to taxauditor@co.calaveras.ca.us or saved to disk and mailed to this office. When sending in a disk, make sure to label the disk indicating the agency name, filename, description, tax code, and number of records. The Direct Charge Transmittal Sheet must be signed and returned to this office before direct charges will be placed on the tax bill. A copy of the completed packet, including diskette, should be retained for District records.

The deadline to submit information to the Auditor's Office for Fiscal Year 2017-18 is August 10, 2016. If your District requires value reports prior to submitting this information, or if you have any other questions, please contact Greg Sessions at gsessions@co.calaveras.ca.us or (209)754-6683.

RC/gjs

enc

To: Saddle Creek Community Services District Board of Directors
From: Andrew Kraus and Stephanie Parson/NBS
Date: July 11, 2017
Re: Saddle Creek CSD – Measure A Fiscal Year 2017-18 Special Taxes

As the Measure A special tax was approved following votes being tallied from the May 2, 2017 special all-mail ballot election, special taxes will be levied at the following rates in Fiscal Year 2017-18:

Land Use Category	Fiscal Year 2017-18 Special Tax Rate
Residential Lot	\$1,300.00 per Residential Lot
Large Lot Undeveloped Property	\$549.62 per Acre or Portion Thereof
Sports Club Property	\$488.55 per Acre or Portion Thereof
Golf Course Property	\$48,748.09 per Parcel

The above special tax rates were reduced from the amounts originally intended to be levied, as a phased-in approach to the implementation of the special tax has been adopted. As such, the above special tax rates are expected to increase in future years until the maximum tax rates for each category are reached.

For reference, the following table provides the maximum Fiscal Year 2017-18 special tax rates, as approved by voters:

Land Use Category	Maximum Fiscal Year 2017-18 Special Tax Rate
Residential Lot	\$1,703.00 per Residential Lot
Large Lot Undeveloped Property	\$720.00 per Acre or Portion Thereof
Sports Club Property	\$640.00 per Acre or Portion Thereof
Golf Course Property	\$63,860.00 per Parcel



Applying the Fiscal Year 2017-18 special tax rates to the parcels that currently exist in the District, the Fiscal Year 2017-18 special tax revenues are detailed below for each land use category.

Land Use Category	Fiscal Year 2017/18 Special Tax Revenue
Residential Lot	\$728,000.00
Large Lot Undeveloped Property	146,160.00
Sports Club Property	1,538.93
Golf Course Property	48,748.09
Common Area / Roads	0.00
Total:	\$924,447.02

The Fiscal Year 2017-18 Measure A special tax levy information is expected to be submitted to the Calaveras County Auditor Controller's Office prior to the levy submittal deadline of August 10, 2017. Once the County has confirmed that the special taxes have been placed on the Fiscal Year 2017-18 roll, NBS will provide an update to the Saddle Creek CSD accordingly.

RESOLUTION NO. 2017-

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE SADDLE CREEK COMMUNITY SERVICES DISTRICT
ESTABLISHING THE MEASURE "A" SPECIAL TAX RATES FOR
2017/18 AND AUTHORIZING THE GENERAL MANAGER TO
CERTIFY AND SUBMIT THE SPECIAL TAX ROLLS TO
CALAVERAS COUNTY**

WHEREAS, the Saddle Creek Community Services District (herein referred to as District) is a local government agency formed and operating in accordance with Section §61000 et seq. of the California Government Code; and

WHEREAS, the District Board of Directors has certified the May 2, 2017 election results which validate that Measure "A" was approved by the Saddle Creek Voters; and

WHEREAS, as approved by the voters, Measure "A" authorizes the levy of a special tax of not to exceed \$1,703 per residential parcel, or equivalent thereof; and

WHEREAS, the District Board of Directors has determined that the amount of the Measure "A" tax to be levied beginning in the fiscal year July 1, 2017 through June 30, 2018 shall be \$1,300 per residential parcel or equivalent thereof as applied to nonresidential parcels; and

WHEREAS, the amount of Measure A Special Taxes to be levied in the Fiscal Year 2017-18 are detailed in a memorandum from NBS dated July 11, 2017 and is attached hereto as Exhibit A.

NOW THEREFORE BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE SADDLE CREEK COMMUNITY SERVICES DISTRICT DOES HEREBY APPROVE AS FOLLOWS:

1. The Measure A Special Tax will be levied at the following rates for the Fiscal Year 2017-18:
 2. The application of the above rates is hereby certified by this Board
 3. The General Manager is authorized to direct the submittal of the parcel listings containing the above amounts, to the County of Calaveras for the collection on the tax rolls
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WHEREFORE, this Resolution is passed and adopted by the Board of Directors of the Saddle Creek Community Services District on July 18, 2017, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

CERTIFICATE OF SECRETARY

I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Saddle Creek Community Services District, do hereby declare that the foregoing Resolution 2017-__ was duly passed and adopted at a Regular Meeting of the Board of Directors of the Saddle Creek Community Services District, duly called and held on July 18, 2017.

DATED: _____.
