

## **SENATE BILL 165**

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the special tax district and others are handled through annual reports. This section of this report intends to comply with Section 50075.3 or Section 53411 of the California Government Code that states:

"The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410."

The requirements of the Act apply to following District:

### **Copper Valley Community Services District Measure A Special Tax**

#### **Purpose of Special Tax**

The Measure A Special Tax was established following the special all-mail election held on May 2, 2017 and was imposed to maintain Copper Valley Community Services District owned facilities including but not limited to roadways, storm drains, landscaping, lighting, wildlife easements, entrance gate facilities, mosquito abatement, reserves, and administration.

#### **Collections & Expenditures**

<b>Measure A Fund</b>	<b>Fiscal Year 2019/20 Special Taxes Collected</b>	<b>Fiscal Year 2019/20 Expended Amount</b>	<b>Project Status</b>
Special Tax Fund	\$1,244,442.18	\$1,235,913.24	Ongoing