



July 7, 2022

TO: LOCSD Board of Directors

FROM: Julian Metcalf, Administrative Services Manager

SUBJECT: Agenda Item 7A – 7/07/2022 Board Meeting

Public Hearings to Levy Bayridge Estates, Vista de Oro, Drainage, Fire Protection and Prevention Services, District No. 1 Wastewater Assessments and Delinquent Water Charges for Fiscal Year 2022/2023 and to Adopt Resolutions to Approve Collection of Annual and Delinquent Charges on the County's Tax Rolls.

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DESCRIPTION

Conduct a public hearing for the assessment rolls to consider all objections or protests to levying the following assessments and collection in the tax rolls:

1. Bayridge Estates Annual Service Charge
2. Vista de Oro Annual Service Charge
3. Drainage Special Tax
4. Fire Protection and Prevention Services Special Tax
5. District No. 1 Wastewater Assessments
6. District Delinquent Water Charges

The mandated notices have been posted in accordance with legislation.

STAFF RECOMMENDATION

The staff recommends that by motion the Board take the following action:

Motion: I move that the Board adopt Resolutions 2022-20, 2022-21, 2022-22, 2022-23, 2022-24 and 2022-25 to levy the charges, special taxes, and assessments, as listed separately in EXHIBIT A, for Bayridge Estates, Vista de Oro, Drainage, Fire Protection and Prevention Services, District No. 1 Wastewater Services, and District Delinquent Water Charges and direct staff to submit adopted resolutions and tax rolls to the County for collection.

DISCUSSION

Annually, various assessments are placed in the tax rolls for collection by the County. In accordance with legislation and the County's rules, resolutions need to be adopted to legally place these in the tax rolls.

These assessments are individually listed in Exhibit A immediately following each applicable resolution. The rate or amounts for Bayridge Estates and Vista de Oro has decreased and Drainage Special Tax has remained the same; the Fire Special Tax includes the 5.36% adjustment approved by the Board on May 5, 2022, and, the base assessments for the Wastewater Assessment District No. 1 includes a total Administrative Charge of \$19,412.98 to be spread among all assessed parcels to cover trustee fees, assessment fees, assessment process fees and disclosure reporting and credit status maintenance. This administrative charge is authorized under the provisions of the Municipal Improvement Act of 1913 and the Improvement Bond Act of 1915.

The bond assessments (for the Wastewater Assessment District No. 1) may vary by a few cents each year, due to the varying rates of maturing bonds, however, the total assessment for each parcel remains the same for the whole life of the bond which will all mature by 2034.

Assessment Lists. Due to the volume of the lists labeled as EXHIBIT A, only one hard copy was produced and is available for public review; the Board Clerk is holding this copy. The list is also available in electronic format. The assessments that are the subject of these resolutions are summarized below. Wastewater Bond Assessments only show the rates for an average single family residential unit. The recap below shows the Wastewater Assessment amount needed for debt service.

Receiving Fund	Purpose	Total Amount per List	Rate	
200 - Bayridge Estates	Annual Service Charges	\$9,998.94	\$68.02	per parcel
301 - Fire	Fire Protection and Prevention Services	\$642,115.60	\$19.60	per unit of benefit
400 - Vista de Oro	Annual Service Charges	\$5,999.14	\$82.18	per parcel
600 - Wastewater	2020 Bond Debt Service	\$1,036,244.70	\$200.32	per typical single family residence
800 - Drainage	Drainage Services	\$95,248.00	\$16.00	per parcel

Delinquent Water Charges Lists. In accordance with District Code Title 2, Section 2.01.15 – Responsibility of Property Owner: *“The owner of the property which is furnished services is the customer and shall be responsible for the payment of all rates, charges and fees, including penalties, thereon regarding such furnished services. Unpaid obligations shall run with the land, shall create a lien on the property...”*

On May 26, 2022, the District notified the property owner of delinquent water charges on their property. On June 17, 2022, notice of this hearing was posted along with a written report from the General Manager (“Report”) containing a description of the parcel of real property for which water charges were delinquent as of that date was available.

As required by law, notice of this hearing was published twice, June 16, 2022 and July 1, 2022, in The Tribune and posted at the District Office. Notice of this hearing was also sent to the delinquent property owner, by USPS Mail with Delivery Confirmation, specifying the amount of the delinquency. Exhibit A to the Resolution is the Report listing one water customers who are at least 90 days past due. The total amount as of the date this report was prepared is \$912.89.

FINANCIAL IMPACT

Approval of the recommended actions is needed to fund the budgets for Fiscal Year 2022/2023 for each of the specific funds affected and is critical to the continued delivery of services provided by these funds and to honor debt agreements.

Attachments:

- Agenda Item 7A.A - Attachment 2022-20 Annual Services Charge Bayridge Estates Resolution
- Agenda Item 7A.A - Exhibit A 2022-21 Bayridge Estates
- Agenda Item 7A.B - Attachment 2022-21 Resolution Annual Services Charge Vista de Oro
- Agenda Item 7A.B - Exhibit A 2022-21 Resolution Annual Services Charge Vista de Oro
- Agenda Item 7A.C - Attachment 2022-22 Resolution Drainage Special Tax

- Agenda Item 7A.C - Exhibit A 2022-22 Resolution Drainage Special Tax*
- Agenda Item 7A.D - Attachment 2022-23 Special Tax for Fire Protection and Prevention Services
- Agenda Item 7A.D - Exhibit A 2022-23 Special Tax for Fire Protection and Prevention Services*
- Agenda Item 7A.E - Attachment 2022-24 Resolution WW District 1
- Agenda Item 7A.E - Exhibit A 2022-24 Resolution WW District 1*
- Agenda Item 7A.F - Attachment 2022-25 Confirming Report of Delinquent Water Charges and Directing Collection by County in FY22-23 Tax Roll
- Agenda Item 7A.F - Exhibit A 2022-25 Confirming Report of Delinquent Water Charges and Directing Collection by County in FY22-23Tax Roll

*Due to the length of Exhibit “A” for resolutions 2022-22, 2022-23 and 2021-24, they are available for download at lososocsd.org and only one printed copy is available at the District office.