A Tradition of Stewardship
A Commitment to Service

Agenda Date: 12/15/2020
Agenda Placement: 6O

NAPA COUNTY BOARD OF SUPERVISORS
Board Agenda Letter

TO: Board of Supervisors

FROM: Tracy Schulze - Auditor-Controller
Auditor - Controller

REPORT BY: Christy Redford, Property Tax Specialist - 707 253-4577

SUBJECT: Community Facilities Districts Senate Bill 165

RECOMMENDATION

Auditor-Controller requests the Board accept and instruct the Clerk of the Board to file a report on Community Facilities Districts 2012-1 (MST) in compliance with Section 50075.1 of the California Government Code.

EXECUTIVE SUMMARY

In accordance with California Government Code sections 50075.1 and 50075.3, the Auditor-Controller must file an annual report with the Board of Supervisors attesting to the amount of voter approved special taxes collected and expended during the previous fiscal year and the status of any project required or authorized to be funded. The following table details information required to be presented to the Board:

Fund	Special Taxes Collect FY 2019-20	Amount Expended FY 2019-20	Project Status
CFD-MST	$603,081.94	$559,542.35	Ongoing - Project & Debt Service

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact? No

County Strategic Plan pillar addressed:

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

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 subject to voter approval contain a statement indicating the specific purposes of the special tax, requires that the proceeds of the special tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure adopted on or after January 1, 2001 in accordance with Section 50075.1 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 report intends to comply with Section 50075.3 of the California Government Code which 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."

The following table is prepared in compliance with Section 50075.3:

Fund	Special Taxes Collect FY 2019-20	Amount Expended FY 2019-20	Project Status
CFD-MST	$603,081.94	$559,542.35	Ongoing - Project & Debt Service

SUPPORTING DOCUMENTS

None

CEO Recommendation: Approve

Reviewed By: Samuel Ross