



# County of Fresno

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Fresno, California  
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## Legislation Text

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**File #:** 17-0966, **Version:** 1

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**DATE:** September 26, 2017

**TO:** Board of Supervisors

**SUBMITTED BY:** Steven E. White, Director  
Department of Public Works and Planning

**SUBJECT:** Countywide Mello Roos Community Facilities District 2006-01 Annexation No. 9A;  
Conduct Second Reading of and Adopt Ordinance Levying a Special Tax for  
Enhanced Police Protection Services in that District.

### RECOMMENDED ACTION(S):

**Conduct second reading of “An Ordinance of the County of Fresno Levying a Special Tax within Annexation Territory 9A of Countywide Mello-Roos Community Facilities District No. 2006-01 (Police Protection Services) of the County of Fresno” and waive the reading of the proposed Ordinance in its entirety.**

The recommended action will allow your Board to annually impose a Special Tax on real property located within the Annexation Territory 9A (Annexation 9A) as shown in Annexation Map No. 9A (Exhibit A), County-Wide Community Facilities District (CFD) No. 2006-01 (Police Protection Services) (CFD 2006-01) for enhanced police protection services (referred to below as “Police Protection Services”) in Tentative Tract No. 4968 (Tract 4968), Assessor’s Parcel Number (APN) 300-340-11S; in accordance with the California Constitution and California Government Code Section 53311 and following.

### ALTERNATIVE ACTION(S):

If the recommended action is not approved, the County will not be able to levy a special tax for Police Protection Services within Annexation 9A; therefore, the conditions of approval for the subject tract will not have been met.

### FISCAL IMPACT:

There will be no Net County Cost associated with the recommended action. All annexation costs are paid by the developers/landowners. The applicant has made an initial deposit of \$12,000 to cover costs incurred by the County to conduct Annexation 9A proceedings. The Developer’s deposit is in Trust/Special Revenue Fund 0085/subclass 17406. The Developer has entered into agreement with the County to deposit additional funds as necessary to cover any cost incurred beyond the initial deposit. Any funds remaining after the Annexation 9A proceedings are concluded will be returned to the Developer.

### DISCUSSION:

On February 9, 1993, your Board adopted a policy for the use of the Mello-Roos Community Facilities District Act of 1982 (Act) for bond financing of public facilities for private development projects.

The 2000 update to the Fresno County General Plan established, under Policy PF-G.2, that the County is to strive to maintain a minimum level of Police Protection Services at two sworn officers per 1,000 population in

the unincorporated areas (excluding support positions, and sworn officers serving countywide population, contract cities and grant specific populations). To provide funding for these services, various mechanisms of ongoing financing were reviewed to find the most equitable means for the users to pay for the services in developing areas of the County. The Act provides the needed funding mechanism for the Police Protection Services.

The Department, on September 14, 2004, was directed to use the Act to fund Police Protection Services in developing unincorporated areas of the County, including later annexations, such as the area of the proposed Annexation 9A.

On August 8, 2017, your Board adopted a Resolution of Intention, which authorized the Department of Public Works and Planning (Department) to proceed with the annexation requirements. Your Board also accepted and approved an agreement with the developers/landowners, who petitioned for the annexation to the existing CFD 2006-01 for Tract 4968 and waived time limits and requirements for the protest hearing and special election. The agreement also required that all proceedings to annex to the District and record the amendment to the Notice of Special Tax Lien be completed no later than November 14, 2017.

On September 4, 2017, the Notice of Public Hearing was published in a newspaper of general circulation, and on August 31, 2017, the Notice of Public Hearing was mailed to the affected landowner. It should be noted that the Sheriff's Department was notified on August 9, 2017, of your Board's approval of the Resolution of Intention on August 8, 2017, which authorized the Department to proceed with today's hearing for the annexation of the subject territory.

On September 12, 2017, your Board took the following actions:

- Conducted the public protest hearing of qualified landowner-voters (there was no majority protest).
- Approved the Resolution calling for a special election of landowners in the Annexation Territory.
- Conducted a special election of qualified landowner-voters (100% approval by JPJ Incorporated, the only landowner).
- Directed the recordation of an Amendment to Notice of Special Tax Lien.
- Conducted the first reading of the proposed Ordinance to Levy a Special Tax (waiving reading of the entire Ordinance) that will finance the Police Protection Services in Annexation Territory 9A.
- Set September 26, 2017 as the date for the second reading and approval of the proposed Ordinance.

The Amendment to Notice of Special Tax Lien was recorded after your Board's direction on September 12, 2017. Prospective purchasers of parcels in Annexation Territory 9A and title companies doing title searches prior to transfers or sales of those parcels will have a notice of such lien in the public record of the County Recorder's Office.

The proposed Ordinance authorizes the annual levy and collection of the Special Tax, commencing FY 2017-18, as noted above, and allows the annual determination of the maximum amount to be levied up to the maximum rates authorized by your Board in its prior actions, in perpetuity or until your Board terminates the Special Tax. The Ordinance also notes that the tax shall be collected in the same manner as ordinary ad valorem taxes unless otherwise determined by the CFD Administrator (i.e., the Sheriff or Designee), such as by direct billing taxpayers, to meet CFD 2006-01 financial obligations, and places the responsibility for annual determination and tax roll inclusion on the CFD Administrator.

A copy of the proposed Ordinance has been on file with the Clerk to your Board since the first reading of this Ordinance by your Board. The Special Tax rate and method of apportionment for the Special Tax, including the initial dollar amounts of the Special Tax rates above, has been, as of the first reading, included as an exhibit to this Ordinance.

All of these special tax procedures have met all of the requirements of the California Constitution and the California Government Code sections governing the Mello-Roos Community Facilities Act of 1982 (Government Code, Sections 53311 and following).

The County timely published the notice of the proposed adoption of this Ordinance by your Board.

If your Board approves the proposed Ordinance, it will provide the basis for your Board's future annual levy of the special tax within Annexation Territory 9A, which may be done either by resolution or ordinance (or by other action if permitted by then applicable law). It is anticipated that such action would be done by resolution.

REFERENCE MATERIAL:

BAI #15, September 12, 2017  
BAI #50, August 8, 2017  
BAI #21, September 14, 2004

ATTACHMENTS INCLUDED AND/OR ON FILE:

Exhibit A  
Ordinance Levying Special Tax

CAO ANALYST:

John Hays