



# Mendocino County

## Legislation Details (With Text)

**File #:** 21-0727      **Version:** 1      **Name:**

**Type:** Resolution      **Status:** Consent Agenda

**File created:** 6/8/2021      **In control:** Transportation

**On agenda:** 7/13/2021      **Final action:**

**Title:** Adoption of Resolution Approving and Levying a Special Tax for Fiscal Year 2021-2022 in the Amount of \$48.49 on Each Parcel Within the Lakewood Lighting District of Mendocino County (Ukiah Area)

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Resolution 21-107, 2. Resolution, 3. Tax Calculation

Date	Ver.	Action By	Action	Result
7/13/2021	1	Board of Supervisors		

**To:** Board of Supervisors

**From:** Transportation

**Meeting Date:** July 13, 2021

**Department Contact:** Howard N. Dashiell

**Phone:** 463-4363

**Item Type:** Consent Agenda

**Time Allocated for Item:** N/A

**Agenda Title:**

Adoption of Resolution Approving and Levying a Special Tax for Fiscal Year 2021-2022 in the Amount of \$48.49 on Each Parcel Within the Lakewood Lighting District of Mendocino County (Ukiah Area)

**Recommended Action/Motion:**

Adopt Resolution approving and levying a Special Tax for Fiscal Year 2021-2022 in the amount of \$48.49 on each parcel within the Lakewood Lighting District of Mendocino County (Ukiah Area); and authorize Chair to sign same.

**Previous Board/Board Committee Actions:**

By Resolution 08-185 (September 23, 2008), the Board of Supervisors (BOS) accepted a petition to create Lakewood Lighting District of Mendocino County, directing Clerk of the Board to schedule a public hearing, and directing the County Assessor/Clerk Recorder to establish an election to determine if the district shall be formed. By Resolution 08-210 (October 21, 2008), the Board established the Lakewood Lighting District of Mendocino County and established and levied a Special Tax on each parcel within said District for the purpose of operating and maintaining the District. Each year, by Resolution, the Board approves and levies a Special Tax on each parcel within the Lakewood Lighting District of Mendocino County.

**Summary of Request:**

On September 23, 2008, the BOS received a petition from Rural Communities Housing Development

Corporation requesting the Board establish a lighting district within the Lakewood Homes Subdivision. Under the provisions of Proposition 218, an election may be held to allow property owners to determine whether a special tax should be levied to establish and operate such a district. On October 17, 2008, an election was held and all property owners voted in favor of the establishment of the lighting district. On October 21, 2008, the Board conducted a public hearing and, by Resolution 08-210, established the Lakewood Lighting District and levied a special tax on each parcel for the purpose of operating and maintaining the district. The initial tax was set at \$120.00 per parcel. Streets and Highways Code Section 19000 provides that after the first fiscal year (FY) in which the special tax is established, the BOS, acting as the governing body of the District, shall annually make an estimate of the cost, and levy a tax in that amount, for conducting and maintaining the District for the ensuing fiscal year. Based on current rates, Mendocino County Department of Transportation estimates the costs for FY 2021-2022 to be \$48.49 per parcel. It is now appropriate for the Board to levy the special tax for FY 2021-2022 for the Lakewood Lighting District of Mendocino County in the amount of \$48.49 per parcel.

**Alternative Action/Motion:**

Reject the proposed special tax; however this action would preclude the Tax Collector from applying the appropriate tax increment on FY 2021-2022 tax bills.

**Supervisory District:** District 1

**vote requirement:** Majority

**Supplemental Information Available Online At:** N/A

**Fiscal Details:**

**source of funding:** N/A

**current f/y cost:** N/A

**annual recurring cost:** N/A

**budget clarification:** N/A

**budgeted in current f/y:** N/A

**if no, please describe:**

**revenue agreement:** N/A

**Agreement/Resolution/Ordinance Approved by County Counsel:** Yes

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**CEO Liaison:** Steve Dunncliff, Deputy CEO

**CEO Review:** Yes

**CEO Comments:**

**FOR COB USE ONLY**

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Executed By: Atlas Pearson, Deputy Clerk I

Date: July 15, 2021

Final Status: Adopted

Executed Item Type: Resolution Number: 21-107

