


DATE: 7/6/99 AGENDA ITEM # 6
() APPROVED () DENIED
() CONTINUED TO _____

TO: James L. App, City Manager
FROM: Mike Compton, Director of Administrative Services 
SUBJECT: Special Assessment Levies for Fiscal Year 2000
DATE: July 6, 1999

Needs: For the City Council to consider adoption of a resolution setting special assessment levies by parcel for the fiscal year 1999-00.

Facts:

1. Special assessment levies must be re-authorized by resolution every year.
2. Special assessment levy rolls must be submitted to the San Luis Obispo Tax Collector by July 16, 1999.
3. Special assessment levies must be adopted for the following purposes:
 - a. Landscape and Lighting Benefit Assessment District. Street light and landscape maintenance costs. Assessment amounts are prepared by MBIA Muni Financial.
 - b. Pine Street Nuisance Abatement. Nuisance abatement established by City Resolution No. 96-132 and assessment amount established by Notice of Abatement Lien dated October 16, 1996.
 - c. Turtle Creek Nuisance Abatement. Nuisance abatement established by City Resolution No. 96-134 and assessment amount established by Notice of Abatement Lien dated October 25, 1996.
4. The required public hearing relative to the 'Engineer's Annual Levy Report' was held by the Council at their June 15 meeting.

Analysis

and

Conclusion:

If the resolution authorizing the special assessment levies is not adopted, the County Tax Collector's office will not include the amounts on the property tax bills for fiscal year 1999-00 and the City's General Fund would not be reimbursed for expenditures incurred for the nuisance abatement, nor for the expenditures made relative to landscape maintenance and street lighting expenditures within district boundaries.

Fiscal

Impact:

Adoption of the attached resolution authorizing the special assessment levies will result in the billing and collection of the special assessment levies by the County Tax Collector.

The total amount of the nuisance abatements are \$1,377.36 and the total amount of the landscape and lighting levies is \$183,317.10.

Options:

- a. That the City Council adopt the attached resolution authorizing the special assessment levies for fiscal year 1999-00; or
- b. Amend, modify, or reject the above option.

RESOLUTION NO. 99-

A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF EL PASO DE ROBLES
RESCINDING RESOLUTION NO. 98-143 AND
ADOPTING NEW PROPERTY ASSESSMENTS
FOR THE FISCAL YEAR 1999-00

WHEREAS, the Tax Collector of the County of San Luis Obispo requires that each taxing agency submit a listing of all special assessments and levies to be collected upon the property tax rolls of the taxing agency; and

WHEREAS, this special assessment listing must be approved by formal action of the City Council of the City of Paso Robles; and

WHEREAS, the special assessment listing must be submitted to the County Tax Collector's office by July 16, 1999.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of El Paso de Robles that the following special assessments and levies are hereby approved and the Director of Administrative Services is directed to submit the detailed listing to the County Tax Collector's office for the fiscal year 1999-00.

Pine Street Nuisance Abatement Assessment	\$ 946.84
Turtle Creek Nuisance Abatement Assessment	430.52
Landscape & Lighting Benefit Assessment District	183,317.10

PASSED AND ADOPTED by the City Council of the City of El Paso de Robles this 6th day of July, 1999 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Duane J. Picanco, Mayor

ATTEST:

Dennis Fansler, City Clerk

County of San Luis Obispo
Office of the Auditor-Controller

Room 300 County Government Center
San Luis Obispo, California 93408
(805) 781-5040 FAX (805) 781-1220



GERE W. SIBBACH, CPA
Auditor-Controller

BILL ESTRADA
Assistant

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APR 19 1999

ADMINISTRATIVE SERVICES

April 16, 1999

TO: SPECIAL DISTRICTS AND COUNTY OFFICES

RE: SPECIAL TAX ASSESSMENTS FISCAL YEAR 1999-2000 TAX ROLL

The procedure for entering Special Assessment Charges on the 1999-2000 Tax Roll will be essentially the same as it was for the current fiscal year. This year, we will not enter charges of less than \$3.00 per assessment on the tax roll, as the Revenue and Taxation Code permits us to cancel any tax assessment if the amount is so small as to not justify collection. Any special tax assessment levied by your agency for the 1999-2000 tax year is assumed to have been reviewed by your counsel and is in full compliance with Prop 218.

If your district submits assessment data on a diskette, we would appreciate you completing the form enclosed and labeling your diskette with the district name and fund number(s). If your charges were submitted on a hard copy and you would like our office to send you a list of those parcel numbers applied to last year's roll, please request this list by phone.

Annual charges such as weed abatement, water availability, service charges, etc. must be approved by the governing body annually and submitted to the Auditor-Controller on or before July 16th, together with your resolution stating the applicable section of the code.

The dates and instructions outlined on the attached "Schedule for Special Assessment Charges 1999-2000 Tax Roll" must be complied with by your agency or the charges will NOT be entered on next year's tax statement.

The County is responsible only for the recording, collection, and distribution process with respect to special tax charges. Once the charge has been placed on the tax bill, it cannot be altered.

Any questions we receive as to the nature, amount, unpaid balance, Prop 218 compliance, or refund of a special assessment, will be directed to the agency responsible for levying the charge.

Should you have any questions, do not hesitate to call me or Judy at 781-5048.

Yours truly,

Marsha Stillman
Tax Manager

Attachments

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**SCHEDULE FOR SPECIAL ASSESSMENTS
1999-2000 TAX ROLL**

- April 16 Initial mailing, and if applicable, list of any invalid parcels from prior year.
- July 16 All districts Special Assessments Listings **MUST** be in the Auditor-Controller's Office by 5:00 P.M.

**DATA CAN BE SUBMITTED IN THE FOLLOWING FORMAT: 1) DISKETTE
2) INPUT DOCUMENT OR 3) ON PRELIMINARY LISTING**

1. If submitting a diskette, use proper format and apply a descriptive label for identification. Complete **Diskette Information Form** enclosed.
2. When using the input document all data submitted must have a fund number, parcel number and amount to be charged (do not include our \$2.00 fee). **All charges must be divisible by two because our tax bills are divided into two equal installments. Do not forget to provide total amount and parcel count.**
3. The Preliminary Listings can be used by the requesting agency to submit charges for 1999-2000. (If the listing is not utilized, it is imperative that your format is the same as the attached Input Document.) Add assessment numbers not on listing to bottom of page, or make additional copies of input document.
4. A signed Board Resolution or Certified Statement from the governing legislative body, indicating approval of the special assessment charges, must also be submitted. **(MUST NOTE AUTHORIZING CODE)**

- August 6 Special Assessments Listings and Proof to be mailed to Cities and Special Districts.
1. The Special Assessments Listings and Proof details the total charges to be applied to the County tax bills for Fiscal Year 1999-2000. Please review listings for accuracy and integrity. Correct errors, sign, date and return this listing to the Auditor-Controller's Office before September 3, 1999.

- September 3 Final date for Special Assessments Listings and Proof, verified by the City or Special District, TQ be in the Auditor-Controller's Office.