



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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Date: December 8, 2014  
To: Local Agencies with Voter-Approved Special Taxes and Mello-Roos Special Taxes on Tax Roll  
From: Sally Zutter, Property Tax Manager  
RE: Local Agency Special Tax and Bond Accountability Act - Notice of Potential Violation of State Law

SB-165 (Statutes 2000, Chapter 535, effective 1/1/2001) enacted legislation known as the Local Agency Special Tax and Bond Accountability Act (the Act). This Act requires annual reporting of Government Code §50075 Voter-Approved Special Taxes and Government Code §53300 Mello-Roos Community Facilities Act of 1982 Special Taxes. The preamble of the Act<sup>A</sup>, established that the state legislature considered the Act's annual reporting affected the general welfare of all Californians and was of paramount importance to gain public trust in regard to special taxes and bonds.

For many years, the Auditor has requested, under the Public Records Act, a copy of the Act's annual report that the local agency's staff file with their governing body (e.g. board of directors). The Auditor makes the copy of this annual report available to the public, along with other public records information such as a copy of the ballot measure, parcels levied, etc.

The Auditor's Property Tax Division recently compiled a list of which local agencies filed the Act's annual report (by 1/1/2014 for Fiscal Year Ended 6/30/2013<sup>B</sup>). Attached are the results of this compilation, in which it is notable that many local agencies either filed the Act's annual report late or omitted the filing altogether. It appears that these local agencies may be violating state law.

cc: Joe Harn

<sup>A</sup> AB-165, Section 1 reads:

*(b) The Legislature finds and declares that the California Constitution requires the voters of local agencies to approve the levy of special taxes and many forms of bonded indebtedness. These special taxes and bonds can be important sources of funding for local agencies' public facilities and public services. Earning the voters' confidence to support special taxes and bonds requires local agencies to demonstrate to the voters that they spend these funds on the intended facilities and services.*

*(c) The Legislature further finds and declares that the procedures for local agencies to obtain voter approval of special taxes and bonded indebtedness affect the general welfare of all Californians. Accordingly, the Legislature finds and declares that the procedures created by this act constitute an issue of statewide concern and not merely a municipal affair. Therefore, the Legislature intends that the procedures created by this act shall apply to all local agencies, including charter cities.*

<sup>B</sup> Fiscal Year End for most local agencies is June 30; however, a few have alternate fiscal year end dates.

**Local Agency Special Tax & Bond Accountability Act (Gov Code §50075 et seq. & 53410 et seq.)**  
**Compilation of Reporting for Local Agencies in El Dorado County**

Direct Charge Code	District	Election Date	Type	Reported for FYE 2013	Didn't Report for FYE 2013	Notes
522	Arroyo Vista CSD	4/10/1984	Special Tax	X		<sup>3</sup> Filed late on 3/15/14 Per resolution 01-12 the district levied \$0 for FY12/13, but report shows revenues of \$8,300.
524	Audubon Hills CSD	8/6/2002	Special Tax		X	
411	Buckeye Elementary - CFD #2007-1 (Valley View)	2007	Mello-Roos Bond	X		
680	Cameron Estates CSD	5/9/1989	Special Tax	X		<sup>3</sup> Filed late on 1/16/14
642	Cameron Park Airport District	7/12/1988	Special Tax		X	
631	Cameron Park CSD	11/5/1985	Special Tax		X	
369	City of South Lake Tahoe - CFD #2014-1 (Bijou Area) ECP	2014	Mello-Roos Bond	N/A		Wasn't levied in the 2012/13 year, so no reporting is required
361	City of South Lake Tahoe - CFD#1995-1	1995	Mello-Roos Bond		X	District indicates the Mello-Roos special tax isn't subject to the reporting requirements
365	City of South Lake Tahoe RDA - CFD #2001-1 (Park Avenue Project)	2001	Mello-Roos Bond		X	City says not subject to it, but appears that they are since they have bonds. City hasn't responded to repetitive requests for information.
678	Connie Lane CSD	2/5/1985	Special Tax		X	
525	Cosumnes River CSD	7/23/1991	Special Tax	X		
735	CSA #3 - Cascade Drainage Zone 98393	1998	Special Tax	X		
566	CSA #3 - Tahoe West Shore Ambulance Service Zone 5	1/30/2002	Special Tax	X		
685	CSA #7 - Ambulance Services West Slope	11/4/1997	Special Tax	X		
792	CSA #9 - Bass Lake Village Units 8-13 Drainage Zone 98305	2001	Special Tax	X		
776	CSA #9 - Black Oak Estates Road & Drainage Zone 98603	2000	Special Tax	X		
797	CSA #9 - Black Oak Estates Unit 6 Road & Drainage Zone 98604	2000	Special Tax	X		
733	CSA #9 - Cambridge Oaks Drainage Zone 98391	1999	Special Tax	X		
789	CSA #9 - Cameron Ridge Drainage Zone 98382	1999	Special Tax	X		
734	CSA #9 - Cameron Valley Drainage Zone 98392	1999	Special Tax	X		
741	CSA #9 - Camino Vista Drainage Zone 98399	2000	Special Tax	X		
746	CSA #9 - Creekside Greens Units 2&3 Road & Drainage Zone 98608	2002	Special Tax	X		
745	CSA #9 - Deerfield Estates Road & Drainage Zone 98605	2000	Special Tax	X		
544	CSA #9 - Dolly Varden Lane Road Zone 98126	2007	Special Tax	X		
743	CSA #9 - Eastwood Park Unit 5 Road & Drainage Zone 98601	2000	Special Tax	X		
749	CSA #9 - Euer Ranch Units 1-5 Drainage Zone 98308	2004	Special Tax	X		
740	CSA #9 - Euer Ranch Units 6 & 7 Drainage Zone 98309	2005	Special Tax	X		
536	CSA #9 - Fernwood-Cothrin Ranch Road Zone 98114	1998	Special Tax	X		
774	CSA #9 - Francisco Oaks Drainage Zone 98368	2002	Special Tax	X		
528	CSA #9 - Georgetown Cemetery Zone 98503	2/8/1985	Special Tax	X		
729	CSA #9 - Hawk View Road and Drainage Zone 98613	2006	Special Tax	X		
739	CSA #9 - Highland View Drainage Zone 98397	1999	Special Tax	X		
750	CSA #9 - Highland View Unit 3A Road and Drainage Zone 309109	2004	Special Tax	X		
742	CSA #9 - Highland View Units 3B & 4 Drainage Zone 98302	2000	Special Tax	X		
744	CSA #9 - Highland View Units 5 & 6 Drainage Zone 98303	2000	Special Tax	X		
793	CSA #9 - Highland Village Unit 4A Drainage Zone 98306	2001	Special Tax	X		

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747	CSA #9 - Hollow Oak Road & Drainage Zone 98606	2002	Special Tax	X		
533	CSA #9 - Holly Drive Road Zone 98111	1998	Special Tax	X		
548	CSA #9 - Lynx Trail Road Zone 98130	2004	Special Tax	X		
795	CSA #9 - Maverick Road Zone 98188	2007	Special Tax	X		
543	CSA #9 - Meadow View Acres Road Zone 98125	5/7/2013	Special Tax	N/A		Wasn't levied in the 2012/13 year, so no reporting is required
762	CSA #9 - Nance Drive Road Zone 98156	1997	Special Tax	X		
770	CSA #9 - Pioneer Place (AKA Sierra Crossing) Road & Drainage Zone 98602	2000	Special Tax	X		
791	CSA #9 - Ridgeview West Units 1-2 Drainage Zone 98304	2001	Special Tax	X		
588	CSA #9 - Rolling Ranch Road Zone 98140	1998	Special Tax	X		
527	CSA #9 - Ryan Ranch Road Zone 98102	2006	Special Tax	X		
698	CSA #9 - Shadow Lane Road Zone 98101	2003	Special Tax	X		
727	CSA #9 - Silver Springs Road and Drain Zone 98611	2006	Special Tax	X		
532	CSA #9 - Sundance Trail Road Zone 98109	1997	Special Tax	X		
534	CSA #9 - Texas Hill Road Zone 98112	2006	Special Tax	X		
737	CSA #9 - The Plateau Drainage Zone 98395	1999	Special Tax	X		
751	CSA #9 - Travois Road and Drainage Zone 98610	2004	Special Tax	X		
738	CSA #9 - Twin Canyon Drainage Zone 98396	1999	Special Tax	X		
748	CSA #9 - Watermark Drainage Zone 98307	2002	Special Tax	X		
728	CSA #9 - West Valley Village Road & Drain Zone 98612	2006	Special Tax	X		
736	CSA #9 - Woodleigh Heights Drainage Zone 98394	1999	Special Tax	X		
627	CSA #10 - Library Services El Dorado Hills, Zone E	11/2/2004	Special Tax	X		
629	CSA #10 - Library Services Georgetown Divide, Zone G	3/8/2005	Special Tax	X		
628	CSA #10 - Library Services South Lake Tahoe, Zone F	3/8/2005	Special Tax	X		
368	Diamond Springs El Dorado Fire Protection District	2006	Mello-Roos Bond		X	
692	East China Hill CSD	8/3/1982	Special Tax	X		<sup>2</sup> Special Tax collections not identified (commingled)
366	El Dorado County - Blackstone CFD 2005-1	2005	Mello-Roos Bond	X		
360	El Dorado County - El Dorado Hills CFD 1992-1	1992	Mello-Roos Bond	X		
367	El Dorado County - Laurel Oaks CFD 2005-2	2005	Mello-Roos Bond	X		
364	El Dorado County - Promontory CFD #2001-1	2001	Mello-Roos Bond	X		
595	El Dorado County Fire Protection District - Northside	2/3/1987	Special Tax	X		<sup>3</sup> Filed late on 7/17/14 <sup>4</sup> Might be a "fire protection & prevention special tax".
683	El Dorado County Fire Protection District - Pleasant Valley	3/24/1981	Special Tax	X		<sup>3</sup> Filed late on 7/17/14 <sup>4</sup> Might be a "fire protection & prevention special tax".
520	El Dorado Hills CSD	11/8/1983	Special Tax	X		<sup>1</sup> Project status not reported
577	El Dorado Schools Financing Authority - CFD#1	1991	Mello-Roos Bond		X	District indicates the Mello-Roos special tax isn't subject to the reporting requirements
579	El Dorado Schools Financing Authority - CFD#1	1991	Mello-Roos Bond		X	District indicates the Mello-Roos special tax isn't subject to the reporting requirements
596	Garden Valley Fire Protection District	7/14/1992	Special Tax	X		<sup>4</sup> Might be a "fire protection & prevention special tax". <sup>3</sup> Filed late on 8/6/14
690	Garden Valley Ranch Estates CSD	7/15/1997	Special Tax		X	

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634	Georgetown Fire Protection District	10/6/1987	Special Tax		X	<sup>4</sup> Might be a "fire protection & prevention special tax".
521	Golden West CSD	8/7/1984	Special Tax	X		<sup>3</sup> Filed late on 7/9/14
694	Greenstone Country CSD	10/20/1981	Special Tax		X	
679	Hickok Road CSD	5/23/1989	Special Tax	X		<sup>3</sup> Filed late on 6/11/14
560	Holiday Lake CSD	6/8/2004	Special Tax	X		<sup>1</sup> Project status not reported <sup>2</sup> Special Tax expenditures not identified
562	Holiday Lake CSD	5/9/1989	Special Tax	X		<sup>1</sup> Project status not reported <sup>2</sup> Special Tax expenditures not identified
363	Kirkwood Meadows Public Utility District - CFD#1998-1	1998	Mello-Roos Bond		X	District indicates report will be filed by December 2014
696	Knolls Property Owners CSD	8/6/1985	Special Tax		X	
632	Lake Valley Fire Protection District	6/3/1986	Special Tax		X	District indicates the special tax isn't subject to the reporting requirements
526	Lakeview CSD	11/27/2001	Special Tax		X	
636	Latrobe Fire Protection District	6/11/1991	Special Tax	X		<sup>4</sup> Might be a "fire protection & prevention special tax". <sup>2</sup> Special Tax collections not identified <sup>3</sup> Filed late on 7/14/14
697	Marble Mountain CSD	4/5/1983	Special Tax	X		
700	Marble Mountain CSD	7/11/1989	Special Tax	X		
670	Meeks Bay Fire Protection District	8/4/1998	Special Tax		X	<sup>4</sup> Might be a "fire protection & prevention special tax".
686	Meeks Bay Fire Protection District	8/4/1992	Special Tax		X	<sup>4</sup> Might be a "fire protection & prevention special tax".
565	Mortara Circle CSD	7/15/2008	Special Tax		X	
687	Mosquito Fire Protection District	8/7/2001	Special Tax		X	<sup>4</sup> Might be a "fire protection & prevention special tax".
563	Nashville Trail CSD	5/3/2005	Special Tax	X		
601	Pioneer Fire Protection District	11/2/2011	Special Tax		X	The full text of Measure F stated, in part, "The chief fiscal officer of the pioneer Fire protection District shall file an annual report regarding the use of the tax proceeds as required by Government Code Section 50075.3."
633	Rescue Fire Protection District	6/5/1990	Special Tax		X	<sup>4</sup> Might be a "fire protection & prevention special tax".
510	Rising Hill Rd CSD	8/2/2005	Special Tax	X		<sup>1</sup> Project status not reported
523	Showcase Ranches CSD	4/10/1984	Special Tax	X		
362	South Lake Tahoe Recreation Facilities JPA - CFD #2000-1	11/8/2011	Mello-Roos Bond	X		
659	Tahoe Truckee Unified School District	3/8/2011	Qualified Special Tax		X	
699	West El Largo CSD	8/2/2005	Special Tax	X		<sup>3</sup> Filed late on 6/24/14
<i>Prepared by: El Dorado County Auditor-Controller, October 2014</i>						
<sup>1</sup> Government Code §50075.3(b) requires the annual report to include "the status of any project required or authorized to be funded..."						
<sup>2</sup> Government Code §50075.3 requires the annual report to include the amount of Special Tax "...collected and expended."						
<sup>3</sup> Government Code §50075.3 requires the "...local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter."						
<sup>4</sup> Could potentially be a "fire protection & prevention special tax" which is <u>not</u> subject to §50075, but district indicated it is a §50075 voter approved special tax (subject to annual report).						