

AN ORDINANCE OF THE SAN DIEGO COUNTY BOARD OF SUPERVISORS
APPROVING SPECIAL TAX REPORT AND LEVYING OF SPECIAL TAXES WITHIN
PERMANENT ROAD DIVISION NO. 1000, ZONE 117 – LEGEND ROCK FOR FISCAL
YEAR 2017-18, COUNTY OF SAN DIEGO STATE OF CALIFORNIA

The Board of Supervisors of the County of San Diego, acting on behalf of Permanent Road Division No. 1000, Zone 117-Legend Rock hereby ordains as follows:

Section 1. Purpose. In accordance with a petition received from property owners within Permanent Road Division No. 1000, Zone No. 117-Legend Rock (“Legend Rock”) and State law, the Board conducted a mail-ballot election for the imposition of a special tax in Legend Rock. The amount of the special tax petitioned for is detailed in a Special Tax Report dated March 2017 (“Special Tax Report”) on file with the Department of Public Works, County of San Diego. The special tax was approved by at least two-thirds of the votes cast by the registered voters within Legend Rock in accordance with Article XIIC, Section 4, of the California Constitution, Streets and Highways Code Section 1178, and in accordance with Division 3 of the California Elections Code, all as more particularly detailed in the Certificate of Election Results filed by the Clerk of the Board in relation to this matter. This ordinance shall establish the special tax to be collected from property owners in Legend Rock.

Section 2. Fixing the Special Tax. There is hereby levied a maximum special tax on each parcel of taxable property within Legend Rock in accordance with the Special Tax Report in the amount of up to \$1,400 per year per parcel for the first 10 years and thereafter in an amount of up to \$500 per year per parcel with all special taxes subject to adjustment for annual increases in the cost of living based on the annual increase, if any, in the Los Angeles Construction Cost Index (LACCI) as published in the Engineering News Record, or any comparable index for the southern California area should the LACCI cease to be available. Any special taxes established by this Ordinance may be modified or amended by Resolution of the Board of Supervisors in accordance with Article XIIC, Section 4, of the California Constitution and Streets and Highways Code Section 1178. Such charges shall be reviewed by staff annually and shall be fixed substantially by the following procedure:

- (a) A budget shall be proposed for the fiscal year specifying amounts required to provide the required level of services proposed to be funded by the special taxes.
- (b) The fund balance, revenues to be obtained from a source other than the special tax authorized by this Ordinance, shall be deducted from the amount of the proposed budget.
- (c) Each taxable property as identified in the Special Tax Report, whether developed or undeveloped, shall be assigned one Equivalent Taxable Unit (ETU). The budget less

any available fund balance shall be divided by the total number of ETUs to develop the charge fixed to each taxable parcel.

- (d) The special tax per parcel shall be fixed by the Board by resolution or ordinance each year. In the event that the amount is not fixed in a given year, the amount established for the previous year shall be imposed. Notwithstanding the foregoing, this ordinance shall be deemed to establish special taxes for Fiscal Year 2007-18 and such special taxes are hereby levied at the rate of \$1,400 per parcel as specified in the Special Tax Report with said Report constituting the report required by Section 4 below.

Section 3. Use of Special Taxes. Special taxes imposed during the first 10 year period shall be used to establish a contingency reserve, pay for road repairs, reimburse costs advanced by the County to establish the special tax and provide for administration and ongoing maintenance of roads within Legend Rock. Starting on year 11 and thereafter the maximum approved assessment shall be used to provide for maintenance of roads within Legend Rock. Maintenance shall include improvement and construction activities when necessary for the maintenance of the roads and ongoing administrative costs. The initial minimum reserve may be increased to ensure an adequate sum is maintained to allow for emergency maintenance or repair work.

Section 4. Preparation of Report, Hearing, and Transmission to Auditor.

- (a) Once a year the Board shall cause to be prepared a written report which shall contain a description of each parcel of real property subject to the special tax computed in accordance with this Ordinance authorizing collection of the special tax on the tax roll. Such report shall be filed with the Clerk of the Board of Supervisors.
- (b) Upon filing such report, the Clerk shall fix a time, date, and place for hearing thereon and for filing objections or protests thereto. The Clerk shall publish notice of such hearing as set provided in Government Code Section 6066, prior to the date set for hearing, in a newspaper of general circulation printed and published in the County.
- (c) At the time, date, and place stated in the notice, the Board shall hear and consider all objections or protests, if any, to the report and may continue the hearing from time to time. Upon conclusion of the hearing, the Board may adopt, review, change, reduce or modify the special tax to be imposed on any parcel and shall make its determination upon the special tax and confirm the report, as modified, by resolution or ordinance. Any increase of a special tax beyond the maximum amount approved by the voters, will be subject to voter approval in accordance with Article XIIC, Section 4, of the California Constitution and Streets and Highways Code Section 1178. The report shall be transmitted to the Auditor no later than August 10 of the fiscal year in which charges shall apply.

(d) Special taxes set forth in the report, as confirmed, shall appear as a separate item on the tax bill. The special taxes shall be collected at the same time and in the same manner as ordinary County ad valorem property taxes and shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for such taxes. All laws applicable to the levy, collection, and enforcement of County ad valorem property taxes shall be applicable to such special taxes.

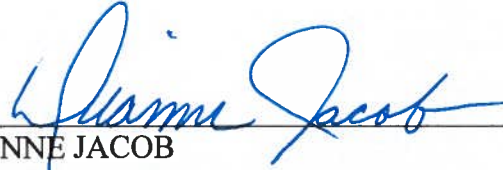
Section 5. Severability. If for any reason, any portion of this Ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel within Legend Rock, by a court of competent jurisdiction, the balance of this Ordinance and the application of the special tax to the remaining parcels within Legend Rock shall not be affected.

Section 6. Effective Date. This Ordinance shall take effect and shall be in force immediately after the date of its adoption as a tax measure.

APPROVED AS TO FORM AND LEGALITY

Thomas L. Bosworth, Sr. Deputy

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of San Diego this 19th day of July, 2017.



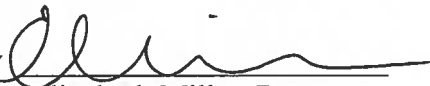
DIANNE JACOB
Chairwoman, Board of Supervisors
County of San Diego, State of California

The above Ordinance was adopted by the following vote:

AYES: Cox, Jacob, Gaspar, Roberts, Horn

ATTEST my hand and the seal of the Board of Supervisors this 19th day of July, 2017.

DAVID HALL
Clerk of the Board of Supervisors

By 
Elizabeth Miller, Deputy



Ordinance No.: 10491 (N.S.)

07/19/17 (1)