



**Contra  
Costa  
County**

To: Board of Supervisors  
From: Julia R. Bueren, Public Works Director/Chief Engineer  
Date: March 10, 2015

Subject: Fiscal Year 2014-2015 Tax Administration Report for Community Facilities District No. 2007-1. Project No. 7517-6W7249

### **RECOMMENDATION(S):**

ACCEPT the Fiscal Year 2014-2015 Community Facilities District Tax Administration Report on County of Contra Costa Community Facilities District No. 2007-1 (Stormwater Management Facilities), as required by Sections 50075.3 and 53411 of the California Government Code, Countywide. (100% Community Facilities District No. 2007-1 Funds)

### **FISCAL IMPACT:**

This report relates to Special Taxes approved by voters and payment for authorized services by said Special Taxes. Community Facilities District (CFD) No. 2007-1 funds its own administration, including preparation of Annual CFD Tax Administration Reports.

### **BACKGROUND:**

August 14, 2007, the County of Contra Costa Board of Supervisors established CFD No. 2007-1. In a landowner election held the same day, the sole owner of property within the CFD voted to authorize the levy of a Mello-Roos special tax on property within CFD No. 2007-1. At CFD formation, the CFD boundary included two parcels in the Bay Point area of Contra Costa County (County). The future potential annexation area of CFD No. 2007-1 includes all parcels in the unincorporated area of the County that will be developed or

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **03/10/2015** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

#### **VOTE OF SUPERVISORS**

AYE: John Gioia, District I  
Supervisor  
Candace Andersen, District II  
Supervisor  
Mary N. Piepho, District III  
Supervisor  
Karen Mitchoff, District IV  
Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: March 10, 2015

David Twa, County Administrator and Clerk of the Board of Supervisors

ABSENT: Federal D. Glover, District V  
Supervisor

By: June McHuen, Deputy

Contact: John Steere (925) 313-2281

redeveloped. In Fiscal Year 2013-2014, an additional two development projects had completed annexation into CFD No. 2007-1 for a total of 15 properties

## BACKGROUND: (CONT'D)

that are now a part of this CFD. It is anticipated that subsequent development projects within the unincorporated areas of the County will continue to annex into CFD No. 2007-1.

The purpose of the CFD is to generate special tax revenue to fund specified stormwater management facilities services provided by the County to the property owners within CFD 2007-1. The County began to provide authorized CFD services during Fiscal Year 2009-2010.

California Government Code Sections 50075.3 and 53411 require that specified information be provided to the Board of Supervisors on an annual basis. The reporting requirements include information on Mello-Roos CFD Special Taxes collected and the status of any project required or authorized to be funded by the special taxes. The attached CFD Tax Administration Report fulfills the requirement of the Government Code. Information provided in the CFD Tax Administration Report in compliance with regulatory reporting requirements is summarized below:

### Section 50075.3

Item (a): Identify amount of special taxes that have been collected and expended.

Response to Item (a): The fiscal year 2014-2015 special tax levy was \$13,545.28. \$7,903.07 has been collected, leaving \$5,642.21 unpaid. Those unpaid amounts are due on April 10, 2015. The total levy has been used to pay Authorized Tier 1 Services as well as administrative costs for the CFD.

Item (b): Identify the status of any project required or authorized to be funded by the special taxes.

Response to Item (b): The services authorized to be funded from special taxes include stormwater facilities management services that are further described in Section VI of the CFD Tax Administration Report. These services are ongoing.

### Section 53411

Item (a): Identify the amount of bonds that have been collected and expended.

Item (b): Identify the status of any projects required or authorized to be funded from bond proceeds.

Response to Items (a) and (b): Section 53411 is not applicable to CFD No. 2007-1, which did not authorize the sale of any bonds or any projects to be funded from bond proceeds.

CONSEQUENCE OF NEGATIVE ACTION:

The County may be out of compliance with California Government Code Sections 50075.3 and 53411.

CHILDREN'S IMPACT STATEMENT:

Not applicable.

ATTACHMENTS

CFD Tax Administration Report FY 2014-15