



## City Council Agenda Item

**City Council Meeting Date:** October 3, 2023

**TO:** Dean Albro, City Manager

**FROM:** Matthew Adams, Accounting and Revenue Manager  
m\_adams@ci.lompoc.ca.us

**SUBJECT:** Community Facilities District No. 2018-01 (Summit View Homes) Annual Report for Fiscal Year 2022-23 and Notice of Special Tax Lien Disclosure

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### **Recommendation:**

Staff recommends the City Council accept the Fiscal Year (FY) 2022-23 Community Facilities District No. 2018-01 Summit View Homes Annual Report (Annual Report) (Attachment 1), the FY 2023-24 Notice of Special Tax Lien Disclosure (Tax Lien Disclosure) (Attachment 2), and direct staff to file the annual report with the City Clerk's Office.

### **Background:**

On December 4, 2018, the Lompoc City Council adopted Ordinance No. 1656(18) (Ordinance) levying special taxes within Community Facilities District No. 2018-01 Summit View Homes (CFD) to fund the annual operation, maintenance, servicing, and repair and replacement of streets, parkways, roads, sidewalks, curbs, gutters, street lighting, signals, street signage, and a contribution to public safety services costs. The Ordinance authorizes and directs the City Manager or designee to determine the maximum special tax rates, and the specific special tax amounts to be levied each fiscal year for each parcel of real property within the CFD, in the manner and as provided in the Rate and Method of Apportionment (RMA).

### **Discussion:**

On July 18, 2023, the City Council adopted Resolution No. 6592(23) ordering the levy of special taxes for FY 2023-24 within the CFD. The Annual Report summarizes the amount of special tax funds collected and expended for FY 2022-23 and the status of any project required or authorized to be funded with the proceeds of the special tax in accordance with the RMA.

The FY 2023-24 Tax Lien Disclosure form is required by sellers of lots within the CFD to disclose the special tax to new buyers. The City must provide this upon request, however, it is the seller's responsibility to provide it to new buyers.

**Fiscal Impact:**

The costs of preparing the Annual Report by SCI Consulting Group were included in the Biennial Budget FYs 2022-23 from the Assessment District fund, a non-General Fund source. Therefore, there is no fiscal impact attributable to the approval of this item.

The CFD special tax revenues for FY 2023-24 are \$39,159.

**Conclusion:**

The Annual Report and Tax Lien Disclosure will be filed with the City Clerk's Office to be made available upon request.

Respectfully submitted,

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Matthew Adams, Accounting and Revenue Manager

**APPROVED FOR SUBMITTAL TO THE CITY MANAGER:**

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Christie Donnelly, Management Services Director

**APPROVED FOR SUBMITTAL TO THE CITY COUNCIL:**

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Dean Albro, City Manager

- Attachments:
- 1) 2022-23 Community Facilities District No. 2018-01 Summit View Homes Annual Report 2022-23 Lompoc CDF 2018-01 (Summit View Homes)
  - 2) 2023-24 Notice of Special Tax Lien Disclosure