

MEETING DATE: December 03, 2007

AGENDA ITEM : Discuss the Current Level of Service Provided by the Culver City Fire Department.

ATTACHMENTS

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Attachment 1

Title: Community Facilities District

Description:

The Mello-Roos Community Facilities Act of 1982 allows the funding of the construction or acquisition of real or tangible property with a useful life of five years or more such as streets, sewer, etc. It also allows financing of police and fire services to accommodate the growing needs of the area.

A CFD may be used to finance police and fire protection services, including personnel costs, only to the extent that they are provided in addition to those provided in the CFD area before the CFD was created. A CFD is a special tax levied annually on each parcel.

Voting for a CFD is done by mail-in ballot and requires approval by a super majority (67%) of returned ballots. All registered voters within the boundaries of the district are eligible to vote.

Highlights:

- Limited restrictions on election timing
- Flexible tax classes and tax structure
- Can fund a wider array of public safety service costs
- Parcel tax applied to property owners annual property tax assessment
- Need super majority approval

Timeline:

Total time to implement: **9-12 months**

1. Adopt goals and policies
2. Petition to form district
3. Determine needs (maintenance & service costs, cash flow, etc.)
4. Develop Special Tax Methodology
 - Tax rates and classes, triggers and timing
 - Annual inflator, exemptions, discounts
 - Appeals process, sunset or term clauses
5. Resolution of Intention
 - Describes boundaries, name, facilities, services
 - Set time and place for public hearing
 - Establish voting procedures
6. Prepare CFD report
 - Describe facilities/services and cost
 - Include RMA and map
7. Hold public hearing to consider formation of CFD
8. Resolution of Formation
 - Authorizes levy of special tax
 - Approves facilities and services
 - Sets election
9. Hold election
 - Two-thirds vote required

Attachment 1

10. Certify election results
11. Enact ordinance to levy tax
12. Record notice of special tax lien
13. Annual district administration

Attachment 2

Title: Special Parcel Tax for Emergency Medical Services

Description:

The California Government Code (Section 50075-50077.5) provides all cities, counties, and special districts with the authority to impose special taxes, pursuant to the provisions of Article XIII A of the California Constitutions (commonly known as Prop 13).

A Special Parcel Tax may be used to fund any City services as long as the specific purposes of the special tax it is clearly identified to the voters and the proceeds from the tax are applied ONLY to those specific purposes. This may include personnel and capital costs (such as purchasing a new rescue unit) for emergency medical services. A Special Tax levied annually on each parcel.

Voting for a Special Parcel Tax is done at a general city election and requires approval by a super majority (67%). All registered voters within the City are eligible to vote.

Highlights:

- Voting must be at a general election
- Flexible tax classes and tax structure
- Can fund a wide array of public safety service costs
- Parcel tax applied to property owners annual property tax assessment
- Need super majority approval

Timeline:

Total time to implement: 2-3 months prior to calling the election

1. Determine funding needs (maintenance & service costs, cash flow, etc.)
2. Develop Special Tax Methodology
 - Tax rates and classes, triggers and timing
 - Annual inflator, exemptions, discounts
 - Appeals process, sunset or term clauses
3. Prepare Special Tax report
 - Describe facilities/services and cost
 - Describe Special Tax Methodology
4. Hold election
 - Two-thirds vote required
5. Certify election results
6. Enact ordinance to levy tax and forward to County
7. Annual administration of funds