



June 27, 2023

Board of Supervisors  
County of Ventura  
800 South Victoria Avenue  
Ventura, CA 93009

**Subject: Adoption of Resolution Confirming the Special Assessment (Special Tax) to be Levied within the Special Tax Zone in the Ojai Area for Library Purposes in the Amount of \$35 for Fiscal Year 2023-24.**

**Recommendation:**

It is recommended that your Board adopt and authorize the Chair to sign the attached Resolution in order to approve the levy of the special tax in the amount of \$35.00 for FY 2023/2024 per developed commercial, industrial, residential or agricultural (with permanent dwelling) parcel within the special taxing zone, for the limited purpose of enhancing the library services and/or library facilities provided by the Ventura County Free Library System serving that special taxing zone.

**Fiscal/Mandates Impact:**

Mandatory:	Yes
Source of Funding:	Special tax for library purposes approved by voters in a special tax zone of the unincorporated Ojai Valley on March 26, 1996.
Funding Match Required:	Normal baseline operation of service for the special tax zone.
Impact on Other Departments:	Minor impact on Assessor, Auditor-Controller and Tax Collector

<b>Summary of Revenues and Costs</b>		
	<b>Fiscal Year 2022-23</b>	<b>Fiscal Year 2023-24</b>
Revenue:	\$34,370	\$34,370
Costs:		
Direct	\$34,370	\$34,370
Indirect – Department	Minor	Minor
Indirect – County CAP	Minor	Minor
Total Costs	\$34,370	\$34,370
Net Costs	\$ 0	\$ 0
Recovered Indirect Costs	\$ 0	\$ 0

Information for FY 2022-23 is provided for comparison. The revenue and appropriations will be included in the FY 2023-24 adopted budget.

**Discussion:**

On July 18, 1995, your Board created a special taxing zone in a small unincorporated portion of the Ojai Valley consisting of precinct numbers: Matilija 102, 103, 301 and 302; and East Ojai 101, 102, 103, 104, 301 and 302. On March 26, 1996, voters in that special tax zone approved by two-thirds of those voting, the levy of a special tax in the amount of \$35.00 per year per developed parcel for the limited purpose of enhancing the library services and/or library facilities provided by the Ventura County Library serving that special tax zone. This arrangement is in conformance with the provisions of Proposition 218 (1996), which requires two-thirds electorate approval for property-related taxes.

The Board has approved a \$35.00 per parcel tax levy each fiscal year following receipt of the initial voter approval of Measure U in 1996. Measure U stipulates the levy of \$35.00 per parcel for an indefinite term with no cost of living adjustment. There are approximately 982 parcels in this special taxing zone, which at \$35.00 per parcel would provide approximately \$34,370 in revenue. This additional revenue will subsidize approximately four additional hours per week to operate the Ojai Library.

Your Board’s approval of the resolution will allow the tax to be levied in FY 2023/2024 so that an enhanced level of library service can be provided to that area.

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This board letter has been reviewed by the County Executive Office, County Counsel, and the Auditor-Controller's Office.

If you have questions regarding this item, please call Nancy Schram at 677-7158.

A handwritten signature in black ink that reads "Nancy Schram". The signature is written in a cursive, flowing style.

NANCY SCHRAM  
Library Director

Attachment: Exhibit 1 - Resolution