

Resolution No. 23-102

**RESOLUTION OF THE VENTURA COUNTY BOARD OF SUPERVISORS ORDERING
NO LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2023-24 FOR VENTURA
COUNTY COMMUNITY FACILITIES DISTRICT NO. 2015-01
(NYELAND ACRES COMMUNITY CENTER)**

WHEREAS, on October 20, 2015, pursuant to the Mello-Roos Community Facilities Act of 1982, Government Code section 53325.1, the Board of Supervisors adopted Resolution No. 15-111 titled "Resolution of Formation by the Ventura County Board of Supervisors Establishing Ventura County Community Facilities District No. 2015-01 (Nyeland Acres Community Center)" (the "Resolution of Formation"). The Resolution of Formation established Ventura County Community Facilities District No. 2015-01 (Nyeland Acres Community Center) ("CFD") and authorized the levy of a special tax on taxable property within the CFD to fund ongoing maintenance and utilities of the Nyeland Acres Community Center if approved by the legally required number of votes within the CFD ("Special Tax"); and

WHEREAS, on January 26, 2016, a mail-in ballot election on the Special Tax, which was designated as Measure O by the Ventura County Registrar of Voters, was held within the CFD. On January 29, 2016, the Registrar of Voters certified that Measure O passed by the requisite number of votes, thereby authorizing the imposition of the Special Tax on taxable properties within the CFD; and

WHEREAS, in order to help ensure that the revenues from the Special Tax remain constant with the inflation-adjusted costs to fund ongoing maintenance and utilities of the Nyeland Acres Community Center, administrative expenses and other related costs of the CFD, the voters authorized an annual increase in the maximum tax rate in future years by an annual amount equal to the Los Angeles/Riverside/Orange County consumer price index ("CPI") not to exceed 3% per year. Any change in the CPI of more than 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied, adjusted annually by the CPI of: 1) 3% or 2) the change in the CPI plus any unused CPI as described above; and

WHEREAS, there was a 4.926% increase in the Los Angeles Area/Riverside/Orange County CPI from December 2021 to December 2022, thus the authorized annual increase for FY 2023-24 in the maximum tax rate is 3%, yielding the maximum authorized Special Tax rates set forth in the following table:

Table 1: Authorized Tax Rate by Property Type for FY 2023-24

Land Use Classification	FY 2023-24 Maximum Tax
Single-Family Residential/Condominium	\$119.35 per Residential Unit
Multi-Family Residential 2+ Units	\$73.99 per Residential Unit
Mobile Home Park	\$71.61 per 1/5 Acre
Retail / Commercial/Office/Industrial	\$59.67 per 1/5 Acre
Undeveloped Property	\$39.38 per parcel
Tax-Exempt Property	\$0.00 per parcel

WHEREAS, on June 21, 2023, the Board of Supervisors approved a general fund contribution of \$57,267 as part of the adoption of the FY 2023-24 Recommended Budget to fund the services and facilities for the Nyeland Community Center for FY 2023-24 that were to be funded by the Special Tax; and

WHEREAS, though the Special Tax may be levied in future years, it is not needed for FY 2023-24;

NOW, THEREFORE, BE IT RESOLVED BY THE VENTURA COUNTY BOARD OF SUPERVISORS THAT:

1. The foregoing recitals are true and correct.
2. No Special Tax will be levied for FY 2023-24.

Upon motion of Supervisor Long, seconded by Supervisor Lopez and duly carried, the Board hereby adopts the foregoing on June 27, 2023.



Matt LaVere, Chair
Board of Supervisors
County of Ventura

ATTEST: DR. SEVET JOHNSON
Clerk of the Board of Supervisors
County of Ventura, State of California

By: Lori Key
Deputy Clerk of the Board

