



Legislation Details (With Text)

**File #:** 24-345      **Version:** 1      **Name:**

**Type:** Consent      **Status:** Agenda Ready

**File created:** 6/18/2024      **In control:** CITY COUNCIL

**On agenda:** 7/16/2024      **Final action:**

**Title:** Approve and authorize the Mayor to sign the San Joaquin County Certification of Assessment relating to the collection and levying of special assessments for the City’s Landscape Maintenance, Benefit Assessment, and Community Facility Districts.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Attachment 1 - Certification of Assessment

Date	Ver.	Action By	Action	Result
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**City Council Agenda**

**Memo to:** Manteca City Council

**From:** Shay Narayan, Director of Finance

**Prepared by:** Lana McBroom, Budget Manager

**Date:** July 16, 2024

**Subject:** Certification of Assessment

**Recommendation:**

Approve and authorize the Mayor to sign the San Joaquin County Certification of Assessment relating to the collection and levying of special assessments for the City’s Landscape Maintenance, Benefit Assessment, and Community Facility Districts.

**Background:**

During the May 21, 2024, City Council meeting, Council adopted resolutions 1) approving the preliminary engineer’s reports and 2) declaring Council’s intent to levy and collect an assessment to provide financing for the City’s maintenance and benefit assessment districts. There were no changes to the preliminary reports.

A public hearing was held on June 18, 2024, and upon no opposition, Council adopted a resolution ordering the levy on the City’s maintenance and benefit assessment districts.

The City engages San Joaquin County to process the levy and collection of property taxes and other special assessments. The County's Auditor-Controller's Office requires the City to approve the attached Certification of Assessment. The certification states that the formation of the Landscape Maintenance Districts, Benefit Assessment Districts, and Community Facilities Districts meet the requirements of Proposition 218. The City's special legal counsel and specialized consultant confirm this process was followed. The agreement also provides "hold harmless" protection by the City, should the County be challenged regarding the collection of the fees for each of the districts.

**Fiscal Impact:**

The Annual Engineer's Report, as approved by Council on May 4, 2024, reflects Council's action to set levies for each of the City's landscape maintenance districts and benefit assessment districts. Because Community Facilities Districts (CFDs) are a separate legal entity from the City, Council approval of the special tax for CFDs is not required; however, signing of the Certification of Assessment is required for the County to process levy and collection of the special tax.

Levies have been assessed based on projected costs for maintaining the enhanced improvements in each specified area. In the absence of the levies, the General Fund would be required to provide ongoing maintenance for the improvements.

**Documents Attached:**

Attachment 1 - Certification of Assessment