

Independence Ranch Community Services District

Regular Board Meeting

June 11, 2025 6:00P.M.

San Miguel Senior Center

Minutes

1. Open Meeting/Pledge of Allegiance/Roll Call- all 5 board members present
2. Public Comment/ Owners may address the Board on items not on the agenda. Discussions are limited to 3 minute unless approved by chair.- No comments
3. Approval of Agenda Moved by Greg Hamson, Seconded by Cinde Stark 5-0 accepted
4. Approval of Minutes of the may 21, 2025 meeting- Moved to approve by Greg Hamson Second by Matt Costello. Approved 5-0
6. Approval of the Financials Moved by Cinde Stark to approve second by Bill Mulcahy. Approved 5-0
7. 218 vote next steps- We received 76 Ballots,Sent 125 . Counted by D Thompson, D Price and E Hamson who opened envelopes, checked signatures and counted Results, Checked and rechecked and finally reported results. Yes-57 No-15, no Markings-4. Result of raw vote 79% approval.
8. Proposed budget 2025 -2026- Budget will now be based on fees of \$1000/ parcel.
9. statement to controller. List to controller will be based on \$1000 per parcel Approved letter to Tax collector Auditor Administrator resolution 2025-02
10. road repairs Potholes, drains and swales-Greg Hamson to provide a list of contractors and pothole repairs at July meeting. Bill Mulcahy volunteered to assist
11. SDRMA alternatives-Cinde Stark report – Cinde Stark will attempt to find additional Insurance contracts vs SDRMA
12. Comments from the Board -Matt Costello will not be available for the next meeting
13. Next Meeting July 9, 2025 and Adjournment



COUNTY OF SAN LUIS OBISPO
Office of James W. Hamilton, CPA
Auditor-Controller • Treasurer-Tax Collector • Public Administrator

Michael Stevens, Deputy
Justin Cooley, Deputy

April 11, 2025

June - July
2025

TO: ALL DISTRICTS AND AGENCIES PLACING DIRECT CHARGES ON THE 2025/26 SECURED TAX ROLL
RE: 2025/26 DIRECT CHARGES INFORMATION

Under State law, Districts have the option to place many types of non-ad valorem Direct Charge levies on each year's Tax Roll. Each Tax Roll is unique and separate from previous and subsequent years. Therefore, the Auditor must obtain assurance that all four of the following conditions listed below exist for Districts to levy their Direct Charges on each fiscal year's Tax Rolls. These four conditions are explained in detail below.

- **CONDITION (1):** State law provides authorization for the Direct Charge to exist. This authorization is without regard to what types of Districts may execute the Direct Charge or the manner of collection.
- **CONDITION (2):** The District is empowered to execute the Direct Charge. Various state laws authorize specific types of Districts to use certain types of Direct Charges. Not all Districts are authorized to use every type of Direct Charge (see Proposition 62).
- **CONDITION (3):** The Direct Charge is authorized to appear on the Tax Roll. Typically, the authorization for a District to make use of the Tax Roll is explicitly provided for in the applicable State Code. The District's documents that are used to execute the enabling legislation to create the Direct Charge levy in Conditions (1) and (2) normally reference the State Code authorizing the Direct Charge levy to appear on the Tax Roll.
- **CONDITION (4):** The District directs the Auditor to place the Direct Charge levies on the applicable Tax Roll. Typically, this is done by resolution or ordinance.

Are there any changes to your Fund's information? If yes, please contact our office as soon as possible.

Will you be adding a new Direct Charge this coming fiscal year that does not already have a Fund Number? If yes, contact our office as soon as possible to begin the new Fund Number Request process. Requests for new Fund Numbers must be submitted to our office by May 15, 2025. New Fund Number Requests must also include a signed resolution prior to submitting any Direct Charges. Requests for a new Fund Numbers require the creation of a Fund with the accompanying setups in the County's Property Tax and Financial Systems. Therefore, this office requires sufficient advanced notice to allow the Auditor's staff to perform all the necessary steps prior to the beginning of the fiscal year in which the Direct Charge is to be added to the Tax Bill.

DIRECT CHARGES FOR 2025/26 FISCAL YEAR TAX ROLL

Any Direct Charge levied by your agency for the 2025/26 tax year must have been reviewed by your counsel and be in full compliance with Proposition 218.

Any Direct Charge less than \$3.00 per assessment cannot not be entered on the Tax Roll.

Annual Direct Charges such as weed abatement, water availability, service charges, etc. must be approved by the governing body annually and submitted to the Auditor-Controller on or before July 22, 2025, together with your Resolution stating the most recent applicable section of the California Code. **The Resolution must include:** (1) Legislative Statute that authorizes the "Charge" to exist, regardless of who collects it; (2) Legislative Statute that the District is empowered to execute the Direct Charge; (3) Legislative Statute that allows the "Charge" to be placed on the Secured Tax Roll; (4) The District directs the Auditor to place the Charge on the Tax Roll by Resolution or Ordinance.

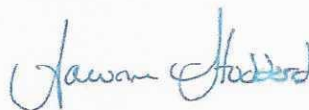
The data must be formatted as described in the attached Instructions. It is required to receive your Direct Charges in a **PRN or TXT** file format via e-mail to ac_tax@co.slo.ca.us.

The dates and instructions, as outlined on the following page, "Timeline Schedule for Direct Charges and New Fund Number Requests 2025/26 Tax Roll", must be in-compliance, or the Direct Charges by your agency will not be entered on the 2025/26 fiscal year's Tax Bills. Districts that are not able to adhere to the Timeline Schedule may be subject to non-Tax Roll billing and/or Direct Charges not placed on the Tax Bill.

The County is only responsible for the levying, collection, and distribution processes with respect to Direct Charges. Any questions received as to the nature, amount, unpaid balance, Proposition 218 compliance, and/or refund of a Direct Charge, will be directed to the agency responsible for submitting the Direct Charge. Any changes to an Assessment after Tax Bills are finalized will incur a \$36.00 fee per item to revise the tax bill.

Should you have any questions, do not hesitate to call (805) 781-5031.

Sincerely,



Aaronne Stoddard
Property Tax Manager

Attachments

Please notify us immediately of any changes to the Contact Person for your Agency, updated information is vital.

County of San Luis Obispo Government Center

P.O. Box 1149 | San Luis Obispo, CA 93406-1149 | (P) 805-781-5831 | (F) 805-781-5362

ttc@co.slo.ca.us | <http://sloacttc.com>

Please notify us immediately of any changes to the Contact Person for your Agency, updated information is vital.

TIMELINE SCHEDULE for DIRECT CHARGES and NEW FUND NUMBER REQUESTS 2025/26 TAX ROLL

Districts that do not adhere to this Timeline may be subject to non-Tax Roll billing.

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| April 11 | Initial emailing |
| May 15 | Cutoff date for requests of new Fund Numbers , must be submitted along with a signed Resolution. New Fund Number requests must be received prior to submitting any Direct Charges for the new fund. |
| June 16 | Begin submitting Direct Charge files emailed to ac_tax@co.slo.ca.us . The actual date of uploading of the files will be contingent upon the Property Tax System being available for the new fiscal tax year. We anticipate being able to start the upload in mid-July 2025. |
| July 22 | 5:00 P.M. deadline for Direct Charge listings to be submitted to the Auditor-Controller's Office. Data must be submitted in the PRN or TXT format via email. <u>All Direct Charge amounts must be an even number</u> as the Tax Bills are divided into two equal installments. <u>Do not add the County's \$2 Fee to any amounts submitted.</u> When submitting the Direct Charges file, include the following information in the email: <ul style="list-style-type: none"><input type="checkbox"/> Resolution Number<input type="checkbox"/> Fund Number<input type="checkbox"/> Record Count<input type="checkbox"/> Grand Total Amount (without the County's \$2.00 fee)<input type="checkbox"/> Attached PDF of signed Board Resolution or Certified Statement from the governing legislative body, indicating approval of the Direct Charges and MUST reference the most recent authorizing Code. |
| August 4 | <u>Approximate</u> date for the County to begin emailing Direct Charge Listings and Proof Lists to Districts. Emailed Listings must be reviewed for accuracy and integrity, correcting any errors. When correct, sign the last page (for each fund), date and return only the last page to the Auditor-Controller's Office via email. |
| August 12 | <u>FINAL DEADLINE FOR ALL DIRECT CHARGE FUND'S PROOF LISTS</u> to be verified, approved, signed, and returned to the Auditor-Controller's Office. |

Resolution No. 2025-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE INDEPENDENCE RANCH COMMUNITY SERVICES DISTRICT ADOPTING SPECIAL ASSESSMENT AND AUTHORIZING THEIR COLLECTION ON THE TAX ROLL PURSUANT TO GOVERNMENT CODE SECTION (611159b)

WHEREAS, The Independence Ranch Community Services District ("District") became effective December 15, 1992, pursuant to an election and Resolution of the Board of Supervisors of the County of San Luis Obispo, under the authority of the Government Code #61110 et seq.; and under the authority of the Cortese-Hertzberg Local Reorganization Act of 2000 (Government Code #56000 et seq.); and

Whereas, by said Resolution, the District, pursuant to Government Code #61100(1) is authorized to exercise the following services:

1. Acquire, Construct, Improve, and Maintain streets, roads, rights-of-ways, Bridges, culverts, drains, curbs, gutters, sidewalks, and any incidental works. A district shall not acquire, construct, improve, or maintain any work owned by another public agency unless that other public agency gives its written consent

BE IT RESOLVED by the Board of Directors of the Independence Ranch Community Services District as follows:

1. The Board has heretofore adopted established annual road maintenance charges of \$1000. for properties within the boundaries of the Independence Ranch Community Services District.
2. The Board has heretofore elected to collect on the County Tax Roll, in the same manner, the District's road maintenance charges for the 2025/2026 fiscal year.
3. A written report was prepared and filed with the Secretary of the District containing a description of each parcel of real property for which a road maintenance charge is imposed and of the amount of the charge for each parcel for the 2025/2026 fiscal year.
4. The Board of Directors of the Independence Ranch Community Services District will hold a public hearing on said written report at the same time and place specified in said notice, and consider all objections and protests, if any, to said report. Any Board approved modifications will be forwarded to the County Auditor's Office prior to the 2025 final deadline.
5. The Board of Directors, based upon the finding here in above set forth, will adopt and finalize said written report and directs, that copies of said written report be filed with the Auditor of San Luis Obispo County with a statement endorsed thereon that same has been adopted by the Board of Directors of the Independence Ranch Community Services District.

6. In accordance with Government Code Section #61115(b) the Board of Directors upon adoption of the report will direct the Auditor of San Luis Obispo County to enter the amounts of the 202522026 fiscal year road maintenance charges of the Independence Ranch Community Services District against the respective parcels of land shown on said report, as they appear on the current assessment roll pursuant to Government Code Section #61115(b).
7. Said Fees, including penalties, shall thereafter constitute a lien upon and be included on a bill for taxes levied against said parcels, shall be collected together with and not separately from taxes for the Independence Ranch Community Services District, and the levy, collection and enforcement of general taxes shall be applicable to such fees, all as more particularly set forth in Sections 61115(b) of the Government Code.

PASSED AND ADOPTED BY THE Board of Directors of the Independence Ranch Community Services District this 11^h day of June, 2025.

AYES__5__

NOES_0__

ABSENT__0__

George Tracy

George Tracy Board President
Independence Ranch CSD

George Tracy

George Tracy, Acting G/M & Board Secretary