



Napa County

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Legislation Text

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TO: Board of Directors
FROM: Steven Lederer - Director of Public Works
REPORT BY: Michael Karath - Staff Services Analyst II
SUBJECT: Silverado Community Services District (SCSD) - FY 2023-24 Special Tax and Budget Hearings

RECOMMENDATION

PUBLIC HEARING 9:00 AM - Special Tax and Budget Hearings

District Manager requests the following:

1. Open the Public Hearing to consider any objections or protests with respect to special taxes for the Silverado Community Services District;
2. Close the Public Hearing and take the following actions:
 - a. Accept the Annual Special Tax Report for Fiscal Year 2023-24;
 - b. Adopt a special tax of \$69.78 for a vacant lot; \$139.55 for a condominium and a single family residence - limited services; \$174.44 for a residence on Silver Trail; and \$279.10 for a single family residence receiving full services as provided for in Ordinance T-1 (SCSD); and
 - c. Approve the distribution of the large vacant parcel tax of \$33,824 among the seven parcels as follows: 060-010-001 \$12,614; 060-140-003 \$187.37; 060-450-008 \$445; 061-040-009 \$7,726; 061-040-010 \$5,910; 061-180-002 \$2,000; 061-180-003 \$4,939.

EXECUTIVE SUMMARY

Today's Public Hearing will provide an opportunity for public comment on the proposed special tax for the Silverado Community Services District (SCSD), after which the Board may accept the Annual Special Tax Report and assess the special tax. The methodology by which the tax rates were established, and what services are provided for those funds, is included in the attached Annual Special Tax Report.

On January 27, 2023, the SCSD Advisory Committee voted unanimously to recommend accepting the maximum Fiscal Year 2023-24 special assessment, which is an increase of 5.3% for a total assessment of \$213,522.

PROCEDURAL REQUIREMENTS

1. Open Public Hearing regarding Fiscal Year 2023-24 Annual Special Tax Report.
2. Staff reports.
3. Public comments.
4. Close Public Hearing.
5. Motion, second, discussion and vote to accept Fiscal Year 2023-2024 Annual Special Tax Report, and adopt the recommended rates.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No
Where is it budgeted?	N/A
Is it Mandatory or Discretionary?	Mandatory
Discretionary Justification:	N/A
Is the general fund affected?	No
Future fiscal impact:	District will have funds to operate the Silverado CSD
Consequences if not approved:	District will not have funds to operate the Silverado CSD
County Strategic Plan pillar addressed:	Effective and Open Government

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

Today's recommended action is to consider any objections or protests with respect to special taxes for the Silverado Community Services District (SCSD). Ordinance T-1 (SCSD) approved by the District electorate on July 22, 1997, which established the methodology for assessing a special tax to fund the services provided by the District (street sweeping, street lighting, landscape and walking path maintenance, and administrative

costs).

On January 27, 2023, the SCSD Advisory Committee voted unanimously to recommend the maximum allowable assessment for Fiscal Year 2022-2023, which is \$213,522.