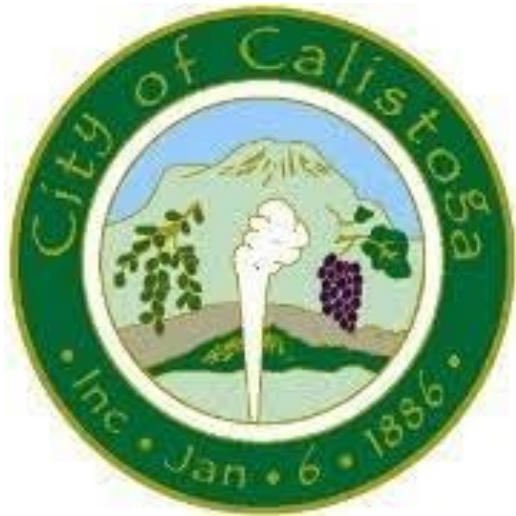


# City of Calistoga

## Community Facilities District No. 2022-1 (Fairgrounds Acquisition and Maintenance)

*Sara Mares*

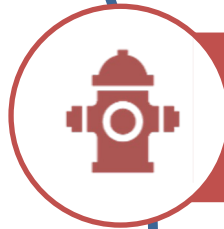
*December 13, 2022*



# Agenda



Legislative Context



CFD Formation & Bonds

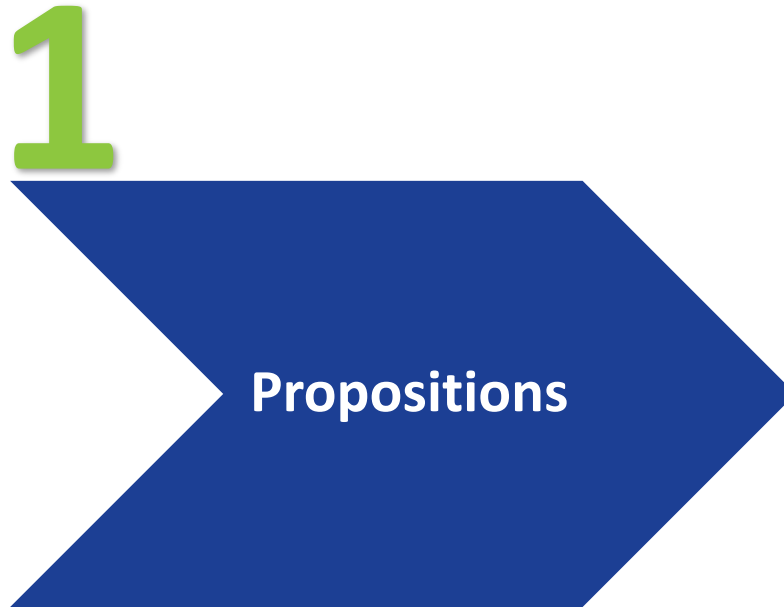


CFD Administration



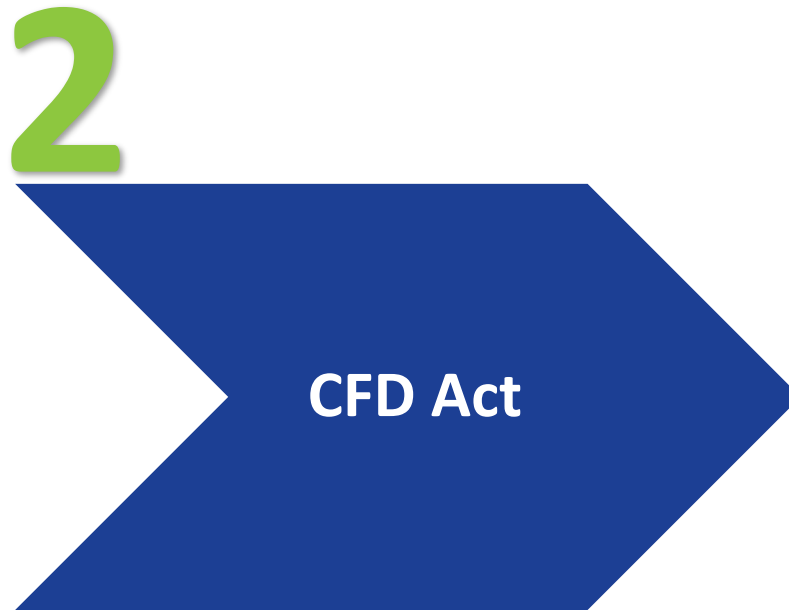
CFD Special Taxes

# Legislative Context



- A *Prop 13 - Voter approved initiative 1978*
- B *Prop 218 – Voter approved initiative 1996*
- C *Prop 26 – Voter approved initiative 2010*

# Legislative Context



- A *Mello-Roos Community Facilities Act of 1982*
- B *Reasonable special tax methodology and apportionment*
- C *Finance facilities and fund services*
- D *Government Code Sec. 53311 and following*

# Community Facilities Districts

## Not Benefit Based

- Reasonable metrics
- Achieves local goals and policies

## Approval Mechanism

- Registered voter approved
- OR
- CFD landowner vote (fewer than 12 registered voters only)
- 2/3 votes in favor

## Sample List of Services

- Public facilities maintenance & operations
- Park, road, open space maintenance
- Flood/storm protection system maintenance

## Sample List of Facilities

- Parks, parkways & open space
- Flood/storm protection system
- Public facilities with useful life of 5+ years

# CFD Local Goals & Policies

Priority of Facilities &  
Services

Bond Credit  
Quality

Statement  
Regarding  
Disclosures

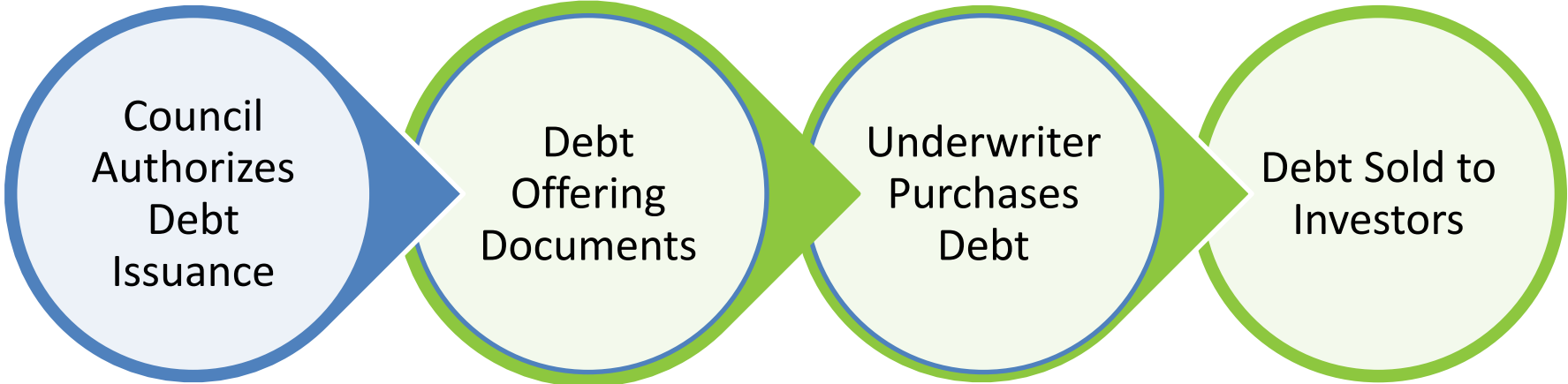
Criteria for Evaluating  
Equity of Tax Formulas and  
Max Tax Amounts

Appraisal  
Standards

# CFD Formation – Registered Voter Election

- 1 Council Meeting – CFD Resolution(s) of Intention
- 2 Council Meeting – Public Hearing, Resolutions (Formation, Debt, Calling Election)
- 3 Election Day – Mailed Ballot or Consolidate Regular Election
- 4 Council Meeting – Resolution Declaring Election Results, First Reading Ordinance to Levy Special Taxes
- 5 Special Tax Lien, Special Tax Levy

# CFD Debt Issuance





# CFD Ongoing Administration

## Annual Special Tax Levy

- Verification of active parcels, parcel changes, review of building permit data
- Annual budget, levy calculation & submittal
- Property owner inquiries

## Other Annual Tasks

- Bond disclosure, once bonds issued
- Annual State Controller Reporting
- Notice of Special Tax disclosures

# Funding Options Explored

## Sales Tax

Already close to limit, would not allow for sufficient funding, revenue fluctuations impractical

## GO Bond

Can only fund facility purchase/improvements, not ongoing maintenance and operations

## TOT

Amount needed would increase TOT beyond reasonable amount, revenue fluctuations impractical

## Parcel Tax

No ability to adjust tax annually according to need

# CFD Actions to Date

**Past 5+ years** –  
Community  
Fairgrounds  
Conversations,  
Ad Hoc  
Committee

**September 13,  
2022** –  
Consultants  
Engaged

**October 4, 2022**  
– Resolution  
Approving  
Purchase & Sale  
Agreement, CFD  
Discussion

**October 18,  
2022** – Special  
Tax Allocation  
Discussion

**November 1,  
2022** – CFD  
Resolutions  
(Goals &  
Policies, Intent  
to Form, Intent  
to Issue Debt)

**December 6,  
2022** – CFD  
Public Hearing,  
Resolutions  
(Formation,  
Issue Debt, Call  
Election)

# CFD Special Tax Rates

Land Use Class	Maximum Special Tax	Per
Commercial Property	\$0.25	Lot Square Foot
Industrial Property	0.25	Lot Square Foot
Lodging Property	1.42	Building Square Foot
Rural Property	1,000.00	Assessor's Parcel
Undeveloped Property	0.11	Lot Square Foot
Single Family Residential Detached Property	0.32	Building Square Foot
Condominium Property	0.32	Building Square Foot
Multi-Family Residential Property	325.00	Unit
Mobile Home Property	125.00	Unit
Accessory Dwelling Unit	See below	Unit
Taxable Public Property	See below	

# CFD Sample Special Taxes

Land Use Class	Maximum Special Tax Rate	Size/Units	2023/24 Maximum Annual Special Tax
Commercial Property	\$0.25	15,000 Lot Square Feet	\$3,750.00
Industrial Property	0.25	27,000 Lot Square Feet	6,750.00
Lodging Property	1.42	4,520 Building Square Feet	6,418.40
Rural Property	1,000.00	Assessor's Parcel	1,000.00
Undeveloped Property	0.11	40,000 Lot Square Feet	4,400.00
Single Family Residential Detached Property	0.32	1,700 Building Square Feet	544.00
Condominium Property	0.32	1,200 Building Square Feet	384.00
Multi-Family Residential Property	325.00	10 Units	3,250.00
Mobile Home Property	125.00	50 Unit	6,250.00

# CFD Features

Very Low Income  
Exemption

Appeals  
Process

Maximum 2%  
Annual  
Inflator

Collected via Property Tax  
Bill

# Questions and Comments



Sara Mares

*Director*



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