



TO: North County Library Authority (NCLA) Commission

FROM: Liaison Marcie Scott

DATE: November 26, 2019

SUBJECT: Transmittal of Annual Report of Parcel Tax Levy

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A copy of the Annual Report of Levied Parcels for Parcel Tax 889 is included in your packet. This report was prepared by NBS, which serves a variety of government agencies throughout 45 counties in California by administering assessment districts for water and sewer systems, tax roll billing and assist in the formation of community facilities districts (CFDs), among other services.

NBS audits the Santa Clara County's tax roll records to ensure the Library Parcel Tax 889 approved by voters in 2010 is administered accurately. This is done by reviewing the County Assessor's records, comparing those records to real estate data, building permit data, and tracking parcels with approved senior waivers. NBS also ensures new parcels resulting from subdivision or other actions are on the parcel tax roll.

Tonight's copy excludes the individual listing of each parcel, which is well over 300 pages. However a full copy will be provided to any individual who wishes to receive a copy.

# **NORTH COUNTY LIBRARY AUTHORITY**

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*Annual Report For: Fiscal Year 2019/20*

## **Measure L (Library Parcel Tax)**

September 2019



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# 1. DISTRICT SUMMARY

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## 1.1 District

The North County Library Authority (“NCLA”) was formed through a joint powers agreement between the City of Los Altos and the Town of Los Altos Hills. The purpose of the NCLA is to create an agency which will plan, support, acquire, maintain and operate programs and facilities for the extension of public library services for the benefit of the inhabitants within the collective boundaries of the City of Los Altos and Town of Los Altos Hills.

Voters within the City of Los Altos and the Town of Los Altos Hills approved Measure L by 78% in June of 2010. Measure L authorizes NCLA to levy a \$76 special parcel tax upon parcels within the NCLA. The special parcel tax may be levied for 20 years beginning with Fiscal Year 2010/11 and ending after Fiscal Year 2029/30.

Measure L replaced a \$52 special parcel tax that was established in 1990 to finance the Los Altos Library expansion, supplement the book budget, and fund library hours. The purpose of Measure L special parcel tax is to maintain Los Altos and Woodland library hours, purchase books and materials, support library programs, and for general purposes of the NCLA.

## 1.2 Levy

The special parcel tax is levied at \$76 per parcel on all developed parcels. For Fiscal Year 2019/20, 13,974 parcels were levied a total of \$1,062,024.00. Of the 13,974 levied parcels, 11,013 are in the City of Los Altos whereas 2,961 are in the Town of Los Altos Hills.

## 1.3 Exemptions

Measure L allows for a low income senior exemption from the parcel tax. For Fiscal Year 2019/20, there are 14 senior exempt parcels. Parking lots and parcels containing railroad tracks or energy transformers are not considered developed for purposes of the parcel tax.

The following table provides a list of exemptions as of May 2019.

## 1.4 Special Parcel Tax Summary

The following table provides a summary of the Fiscal Year 2019/20 special parcel tax levy.

Parcel Type	Number of Parcels	Fiscal Year 2018/19 Levy
Developed	13,974	\$1,062,024.00
Exempt – Undeveloped	267	0
Exempt – Senior	14	0
Exempt – Public Property <sup>(1)</sup>	255	0
<b>Totals</b>	<b>14,510</b>	<b>\$1,062,024.00</b>

(1) Includes 22 properties listed as Parking Lots

## 1.5 Historical Summary of Levied Parcels

The following table provides a historical summary of levied parcels.

Fiscal Year	City of Los Altos	Town of Los Altos Hills	Total Levied Parcels	Net Change in Parcels Levied	Total Levy Amount
2010/11	N/A	N/A	13,626	-	\$1,035,576.00
2011/12	10,836	2,852	13,688	62	1,040,288.00
2012/13	10,805	2,889	13,694	6	1,040,744.00
2013/14	10,894	2,921	13,815	121	1,049,940.00
2014/15	10,932	2,922	13,854	39	1,052,904.00
2015/16	10,961	2,946	13,907	53	1,056,932.00
2016/17	10,990	2,948	13,938	31	1,059,288.00
2017/18	10,993	2,955	13,948	10	1,060,048.00
2018/19	10,986	2,952	13,938	(10)	1,059,288.00
2019/20	11,013	2,961	13,974	36	1,062,024.00

### NBS

Derek Keene, Financial Analyst

Adina McCargo, Project Manager

Tim Seufert, Client Services Director

## 2. RESOLUTION

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The following page contains a Resolution of the North County Library Authority Setting A Special Tax Rate for Library Services for Fiscal Year 2019/20.

RESOLUTION NO. 2019-02

**A RESOLUTION OF THE NORTH COUNTY LIBRARY AUTHORITY  
SETTING A SPECIAL TAX RATE FOR LIBRARY SERVICES**

The Board members of the North County Library Authority hereby ordain as follow:

**Section 1: Special Tax Levy**

A Special Tax, of exactly \$76 (Seventy Six Dollars) in hereby levied and imposed on each improved parcel situated within the North County Library Authority, for the fiscal year 2019/20.

\* \* \* \* \*

The above and foregoing resolution was duly and regularly introduced and adopted at a meeting of Board of the North County Library Authority held on the 26th day of June 2019, by the following vote:

AYES: Corrigan, Epstein, Fligor, Hill and Pepper  
NOES: None  
ABSENT: None  
ABSTAIN: None

  
\_\_\_\_\_  
Courtenay C. Corrigan, PRESIDENT

ATTEST:  
  
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Jon Maginot, AUTHORITY CLERK