

# **NORTH COUNTY LIBRARY AUTHORITY**

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*Fiscal Year 2021/22 Annual Report for:*

**Measure L (Library Parcel Tax)**

**January 2022**

Prepared by:



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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 the 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 2021/22, 13,976 parcels were levied a total of \$1,062,176.00. Of the 13,976 levied parcels, 11,005 are in the City of Los Altos and 2,971 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 2021/22, there are 12 senior exempt parcels. Parking lots and parcels containing railroad tracks or energy transformers are not considered developed for purposes of the parcel tax.

## 1.4 Special Parcel Tax Summary

The following table provides a summary of the Fiscal Year 2021/22 special parcel tax levy.

| Parcel Type                             | Number of Parcels | Fiscal Year 2021/22 Levy |
|---|-------------------|--------------------------|
| Developed                               | 13,976            | \$1,062,176.00           |
| Exempt – Undeveloped                    | 210               | 0                        |
| Exempt – Senior                         | 12                | 0                        |
| Exempt – Public Property <sup>(1)</sup> | 233               | 0                        |
| <b>Totals</b>                           | <b>14,431</b>     | <b>\$1,062,176.00</b>    |

(1) Includes 17 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    |
| 2020/21     | 11,005            | 2,971                   | 13,976               | 2                            | \$1,062,176.00    |
| 2021/22     | 11,005            | 2,971                   | 13,976               | 0                            | \$1,062,176.00    |

## 1.6 Delinquencies

NBS does not perform delinquency management functions for the District. NBS recommends that the NCLA closely monitor the Special Tax revenue apportionments from Santa Clara County.

### NBS

Amanda Welker, Project Analyst

Adina McCargo, Project Manager

Tim Seufert, Client Services Director

## 2. LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Section 50075.3 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

1. The amount of funds collected and expended.
2. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1.”

The requirements of the Act apply to the Funds for the following:

North County Library Association  
Measure L Library Parcel Tax  
June 8, 2010

### 2.1 Purpose of Special Tax

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.

### 2.2 Collections and Expenditures

| Fund Name                               | Initial Deposit | Total Amount Collected <sup>(1)</sup> | 6/30/2021 Balance | Amount Expended <sup>(2)</sup> |
|---|-----------------|---------------------------------------|-------------------|--------------------------------|
| NCLA<br>Measure L<br>Library Parcel Tax | \$0.00          | \$1,062,176.00                        | \$0.00            | \$1,062,176.00                 |

<sup>(1)</sup> Amount levied during Fiscal Year 2020/21, excluding delinquencies, if any.

<sup>(2)</sup> Amount Expended is difference between Total Amount Collected and 6/30/2021 Balance.

## APPENDIX A: 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 2021/22.



**RESOLUTION NO. 2021-01**

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

The Commission 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 2021/22.

\* \* \* \* \*

The above and foregoing resolution was duly and regularly introduced and adopted at a meeting of Commission of the North County Library Authority held on the 10th day of May 2021, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

\_\_\_\_\_  
Neysa Fligor, PRESIDENT

ATTEST:

\_\_\_\_\_  
Jon Maginot, AUTHORITY CLERK