

SANTA YNEZ COMMUNITY SERVICES DISTRICT

MEMORANDUM

TO: Board of Directors
FROM: Loch A Dreizler, General Manager
Alicia Marin, Office Manager/Board Secretary
DATE: June 26, 2024
SUBJECT: Horizon Drive Tax Roll Adjustment

Recommendation/Motion: Extend the installment payment plans for the Horizon Drive parcels listed in Table 1 below. Notify property owners via registered mail explaining the plan extension and inadvertent oversight, which will include an offer for an in-person discussion with staff if additional clarification is necessary.

Policy Implications: Resolution 17-01 established a revised policy for approving installment payment plans for capacity fees and other costs for new connections.

Fiscal Implications: There are no direct budget implications.

Alternatives Considered: None

History: None

Discussion: Upon reviewing the installment plan payments of three properties on Horizon Drive - shown in Table 1 below, it was discovered that the properties were inadvertently undercharged for their annual installment plan payment amounts for tax years 2022-23 and 2023-24. This oversight resulted from an unfinished notice to the county when the previous office manager took a new position at another agency.

Table 1

| APN | Address | Property Owner (Last Name) |
|-------------|-----------------|-----------------------------------|
| 141-350-003 | 3063 Horizon Dr | Waples (12 months) |
| 141-350-006 | 3125 Horizon Dr | Dragonette (12 months) |
| 141-350-016 | 3066 Horizon Dr | Ivy (18 months) |

The Waples and the Dragonette's payments are off by 12 months because they were inadvertently charged half their annual payment for two years. Staff is recommending extending their payment plans for one year. Instead of making their final payment in the 2041-42 tax year, the final payment would be due in the 2042-43 tax year.

The Ivy's payments are off by 18 months due to inadvertently being charged half the annual payment in 2022-23 and then not being charged in 2023-24. Staff is recommending shifting their payments by one-and-a-half years. Instead of making their final payment in the 2041-42 tax year, the final payment would be due in the 2043-44 tax year.