

AMENDED IN ASSEMBLY APRIL 5, 2016

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

**ASSEMBLY BILL**

**No. 1666**

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**Introduced by Assembly Member Brough**  
*(Coauthors: Assembly Members Baker, Chang, Gallagher,  
Cristina Garcia, Maienschein, Obernolte, Wagner, and Wilk)*  
*(Coauthors: Senators Anderson, Bates, and Runner)*

January 14, 2016

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An act to add Section 53343.2 to the Government Code, relating to local government.

LEGISLATIVE COUNSEL'S DIGEST

AB 1666, as amended, Brough. Community facilities districts: reports. The Mello-Roos Community Facilities Act of 1982 authorizes the formation of a community facilities district to finance various services. The act requires a community facilities district formed after January 1, 1992, to prepare, if requested by a person who resides in or owns property in the district and within 120 days after the last day of each fiscal year, a separate document titled an "Annual Report."

This bill would require ~~the~~ a legislative body ~~to post, that has an Internet Web site, within 120 days after the last day of each fiscal year of the district, to display prominently on its Internet Web site; site a copy of that annual report, if requested, and other specific~~ information relating to bonded indebtedness incurred by the district, projects funded by, or that may be funded by, the district, expenses and costs of the district, and special taxes imposed by the ~~district, as specified.~~ district. By increasing the duties of local officials, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
 State-mandated local program: yes.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 53343.2 is added to the Government  
 2 Code, to read:

3 ~~53343.2. On or before July 1 2017, and each year thereafter,~~  
 4 ~~the legislative body shall post all of the following information on~~  
 5 ~~its Internet Web site: A legislative body that has an Internet Web~~  
 6 ~~site, within 120 days after the last day of each fiscal year of the~~  
 7 ~~district, shall display prominently on its Internet Web site all of~~  
 8 ~~the following information:~~

9 (a) A copy of ~~any~~ an audit report ~~created if requested~~ pursuant  
 10 to Section 53343.1.

11 ~~(b) The amount of debt incurred by the original issuance of~~  
 12 ~~bonded indebtedness.~~

13 ~~(c) The total amount of special taxes collected by the district.~~

14 ~~(d) The amount of other moneys collected for the year and their~~  
 15 ~~source, including interest earned.~~

16 (b) *A copy of the report provided to the California Debt and*  
 17 *Investment Advisory Commission pursuant to Section 53359.5.*

18 (c) *A copy of the report provided to the Controller's office*  
 19 *pursuant to Section 12463.2.*

20 ~~(e)~~

21 (d) The amount of moneys expended for the year, including a  
 22 summary of the expenses that includes, but is not limited to, the  
 23 following:

24 (1) Facilities, including property.

25 (2) Services.

26 (3) The costs of bonded indebtedness.

27 (4) The costs of collecting the special tax under Section 53340.

28 (5) Other administrative and overhead costs.

29 ~~(f)~~

1 (e) A list of projects currently being funded by the district, and  
2 the amount the district has committed for each project. The list  
3 shall include the name and location of each project.

4 ~~(g)~~

5 (f) A list of the projects that may be funded by the district but  
6 that have not yet commenced and any amount committed by the  
7 district for those projects. The list shall include the name and  
8 location of each project if it is known.

9 ~~(h) For moneys expended for facilities, including property, an~~  
10 ~~identification of the categories of each type of facility funded with~~  
11 ~~amounts expended in each category, including the total percentage~~  
12 ~~of the cost of each type of facility that was funded with bond~~  
13 ~~proceeds or special taxes.~~

14 ~~(i) For moneys expended for services, an identification of the~~  
15 ~~categories of each type of service funded with amounts expended~~  
16 ~~in each category, including the total percentage of the cost of each~~  
17 ~~type of service that was funded with bond proceeds or special~~  
18 ~~taxes.~~

19 ~~(j) For moneys expended for other administrative costs, an~~  
20 ~~identification of each of these costs.~~

21 ~~(k)~~

22 (g) The total amount of special taxes collected in excess of the  
23 amount needed to pay the bonded indebtedness, bad debt  
24 contingencies, interest, and fees associated with the district, if any.

25 ~~(l)~~

26 (h) The date on which the bonded indebtedness will mature.

27 ~~(m) The date on which the imposition of any special tax will~~  
28 ~~end, if any is specified.~~

29 SEC. 2. No reimbursement is required by this act pursuant to  
30 Section 6 of Article XIII B of the California Constitution because  
31 a local agency or school district has the authority to levy service  
32 charges, fees, or assessments sufficient to pay for the program or  
33 level of service mandated by this act, within the meaning of Section  
34 17556 of the Government Code.