



**Sacramento Metropolitan Fire District**

**Special Fire Tax – Rancho Murieta/Sloughhouse Area**

**Boundary & Parcel Review**

**March 2013**

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# Executive Summary

The Sacramento Metropolitan Fire District (SMFD) hired NBS to assist with the preparation of the annual levy of the Special Fire Tax – Rancho Murieta/Sloughhouse Area (“the District”). Following preparation of the 2012 annual levy for the District, NBS recommended a thorough review of the District boundaries be done as no official boundary of the District boundary was available. This review will ensure that all parcels subject to the tax are included in the parcel file. This report represents the preliminary findings of that recommended review.

The SMFD reports the District was approved by better than a 2:1 margin by the residents of the Rancho Murieta and Sloughhouse communities in November of 2000 (Registrar of Voters records not available to confirm).

Based on our analysis of information provided to NBS by the SMFD related to the District, only those parcels within the Rancho Murieta and Sloughhouse unincorporated communities should be included in the District annual special tax levy.

The goal of this analysis is to verify the boundaries of the Rancho Murieta and Sloughhouse unincorporated communities to identify the parcels that should be included in the District levy area.

## Method of Review

To identify all parcels within the District’s boundaries, a boundary and parcel audit was performed utilizing a combination of:

- NBS’ database of parcels for the District.
- Sacramento County Secured Property Tax Roll data.
- Sacramento County GIS.
- Census data from the U.S. Census Bureau.

To identify the boundaries for the District levy area, NBS contacted the Sacramento County Department of Voter Registration and Elections (County Registrar) to obtain boundary information for the District dating back to the year 2000 when the District was approved. NBS continues to pursue the County Registrar for verification of the intended levy area of the District. If and when the boundary map is provided, NBS will incorporate those boundaries into our analysis.

Though boundary information from the County Registrar was not available for use in this analysis; information from the U.S. Census Bureau showing representations of the Rancho Murieta and Sloughhouse area was available. It is noteworthy that the U.S. Census Bureau states:

*Census designated places (CDPs) are delineated for each decennial census as the statistical counterparts of incorporated places. CDPs are delineated to provide data for settled concentrations of population that are identifiable by name but are not legally incorporated under the laws of the state in which they are located. The boundaries usually are defined in cooperation with local or tribal officials. These boundaries, which usually coincide with visible features or the boundary of an adjacent incorporated place or other legal entity boundary, **have no legal status**, nor do these places have officials elected to serve traditional municipal functions. CDP boundaries may change from one decennial census to the next with changes in the settlement pattern; **a CDP with the same name as in an earlier census does not necessarily have the same boundary.***

The boundaries obtained were overlaid onto the Sacramento County GIS layer of parcels. This allowed for an accurate representation of the District parcels located within the boundaries of Rancho Murieta and

Sloughhouse (according to the U.S Census identified areas). For purposes of determining whether parcels are located within the levy area, all parcels located within the boundaries of the Rancho Murieta and Sloughhouse areas, as well as parcels at least intersecting the those same boundaries were included in the list of parcels verified to be within the District.

Preliminary findings resulting from this analysis show the following:

- The NBS database includes 7,399 total parcels, of which 7,125 are classified as taxable, according to the District's Rate and Method of Apportionment, resulting in a total of \$712,500 in Special Taxes for the District.
- A comparison of the NBS database to the Sacramento County GIS data indicate 4,172 parcels of the 7,399 total parcels are located outside of the District Boundaries. The resulting decrease in total revenue would be \$416,800 (4,168 of the 4,172 parcels were deemed taxable and levied \$100 per parcel).
- A comparison of the NBS database to the U.S Census Bureau's designated Rancho Murieta and Sloughhouse areas indicate there are 3,227 parcels subject to the special tax and 4,172 parcels located outside of the District Boundaries that are not subject to the special tax. The resulting decrease in total revenue would be \$416,800 (4,168 of the 4,172 parcels were deemed taxable and levied \$100 per parcel).
- Of the 3,227 parcels that are located within the District boundaries 2,957 are classified as taxable per the RMA resulting in a projected Special Tax Levy of \$295,700.
- A review of the historical levy records sent to the County by SMFD also show the area levied through tax year 2004/05 for the District is consistent with the Rancho Murieta and Sloughhouse boundaries represented in this report. Beginning with tax year 2005/06, the historical levy records indicate the area levied more than doubled in size and included nearly twice the number of parcels. Included in the added territory were parcels within the cities of Folsom and Sacramento among other areas outside the District. This conclusively demonstrates the areas added were done so in error.

## **Recommendation**

Unless SMFD annexed any territory outside of Rancho Murieta and Sloughhouse into the District, SMFD should limit the future years' levies to the parcels found within the Rancho Murieta and Sloughhouse area, as shown in this report in Section 2.2. Potential 2013 Special Tax Roll per Boundary.

# **1. Parcel Information**

Parcel information represented in the following sections has not been audited and was prepared using Sacramento County Secured Property Tax Roll data and GIS information.

## **1.1. District Boundary Map**

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The following page shows a map representing the boundaries of the Sacramento Metro Fire District as well as the areas including the Sloughhouse and Rancho Murieta Communities.

## **1.2. Layered Map of Parcels and District Boundaries**

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The following page shows a map representing the following.

- Area Boundaries
  - Outlined in Red: the Sacramento Metropolitan Fire District boundaries.
  - Outlined in Orange: boundaries for Rancho Murieta
  - Outlined in Blue: Boundaries for Sloughhouse
- Parcel Representations
  - Assessor's Parcels shaded in Green: Parcels effectively within the boundaries of either Sloughhouse or Rancho Murieta and therefore eligible to be taxed in the Special Fire District.
  - Assessor's Parcels shaded in Gray: represents Assessor's parcels that have been levied that appear to be outside the boundaries of Sloughhouse or Rancho Murieta.

## **2.     *Parcel Database***

### **2.1.   *2012 Special Tax Roll***

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The following pages show the 2012 fiscal year special tax roll, sorted by assessor's parcel number, and including APN, 2012/13 levy amount, owner name, site address, and use descriptions.

## ***2.2. Potential 2013 Special Tax Roll per Boundary***

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The following pages show the potential 2013 special tax roll if the Special Fire Tax District boundaries are confirmed to be only the areas represented as Sloughhouse and Rancho Murieta.