

SB 165: 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 or Section 53411 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:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to:

Kensington Police Protection and Community Services District Supplemental Police Tax

PURPOSE OF SPECIAL TAX

The purpose of the Supplemental Police Tax revenue is for obtaining, operating, maintaining and expanding police protection service, facilities and equipment, salaries and benefits to police personnel, and for other necessary police protection service expenses of the District.

COLLECTIONS & EXPENDITURES – (CUMULATIVE)

Fund	Total Amount Collected	06/30/2022 Balance	Amount Expended	Service Status
Supplemental Police Tax Fund	\$605,524.25	\$0.00	\$605,524.25	Ongoing