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Fourth District, Chair

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Fifth District



**BOARD OF SUPERVISORS**

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**COUNTY OF SANTA BARBARA**

August 26, 2026

Honorable Patricia Kelly  
Presiding Judge  
Santa Barbara Superior Court  
County Courthouse  
1100 Anacapa Street  
Santa Barbara, CA 93101

**FILED**  
SUPERIOR COURT of CALIFORNIA  
COUNTY of SANTA BARBARA  
**08/31/2026**  
Angela Braun, Executive Officer  
BY *Mark Hanson*  
**M. Hanson** Deputy Clerk

Reference: Response to Santa Barbara Civil Grand Jury report titled, "What Are These Extra Charges on My Property Tax Bill? A Look into What They Are and How They Are Spent"

Judge Kelly:

Please find attached the Santa Barbara County Board of Supervisors (Board) response to the above referenced Civil Grand Jury Report. As directed by the Grand Jury, all responses are provided in accordance with Section 933.05 of the California Penal Code (PC). Pursuant to PC Section 933 (c) and (d), responses are provided on behalf of the Board of Supervisors.

Sincerely,

Signed by:

*Bob Nelson*

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Bob Nelson, Chair

Santa Barbara County Board of Supervisors

cc: Santa Barbara County Board of Supervisors

**Santa Barbara County Board of Supervisors  
Response to the Santa Barbara County Grand Jury 2025-26 Report  
“What Are These Extra Charges on My Property Tax Bill? A Look into What They Are  
and How They Are Spent”**

**Finding 1**

**Special Districts, for which the Board of Supervisors acts as the Board for the dependent special district, can provide additional services to residents appropriately at a local level, but not all are transparent about how funds are used. Notably, taxpayers in County Service Areas are not well informed about decision making.**

**The Board of Supervisors agrees.**

While information is available for all Special Districts, it could be more transparent. The County has made efforts to provide taxpayers with additional information, as noted in the response to Recommendation 1a, below.

In addition, LAFCO conducts Municipal Services Reviews for each special service area every five years. These reviews include specific information about services provided and financial analysis for each Special District and Community Service Area. This information is published through LAFCO, considered at a public hearing, and formally adopted by the Commission. In addition, for County-administered Community Service Areas and Special Districts, annual budgeting is noticed to the community, with balloting as appropriate, and presented in a public hearing, and included in the posted County budget online. Other actions taken by the Board of dependent districts are also noticed and materials are made available to the public.

**Recommendation 1a**

**The Grand Jury recommends that the Board of Supervisors create a page on the County’s website that clearly identifies all of the dependent special districts with links to projects funded by the special taxes, revenues, expenditures, and fund balances.**

**This recommendation has been implemented.**

A Community Service Area and Special Districts [link](#) has been added to the Public Works website. This site aggregates District and Service Area information, including geographic boundary information, basic explanation of services, and links to find additional information.

**Recommendation 1b**

**The Grand Jury recommends that the Board of Supervisors directly notifies taxpayers in Dependent Special Districts when an item is on a Board agenda that affects either the amount of taxpayer’s Benefit Assessment or expenditures of District funds.**

**This recommendation has been implemented.**

The County follows all noticing requirements for each Special District or Community Service Area when changing Benefit Assessments. Different Districts and CSAs have different requirements, depending on their governing structure. For example, the County directly notices property owners when the Laguna County Sanitation District is proposing a rate change which was most recently heard at the Board of Supervisors on June 9, 2026 (File # [26-00340](#)). CSA 3, CSA 31, and the Santa Barbara North County Lighting District benefit assessments were also heard at that meeting and followed all legal noticing requirements (File # [26-00339](#)).

### **Finding 2**

**The majority of the new housing projected for the South County to meet the State's affordable housing requirements will be built in what is now CSA 3, exacerbating the issues of transparency in the use of CSA 3 funds.**

### **The Board of Supervisors agrees.**

To help increase transparency, additional information has been made available for CSA-3 as detailed in the County's Finding 1 and Recommendation 1a response. The County will continue to follow all noticing requirements for CSA-related items when they are on the Board's agenda. For example, the use of CSA 3 funds for the Modoc Multi-Use Path went to the Board of Supervisors on August 8, 2025 (File # [25-00705](#)). The fiscal section of the board letter indicates use of CSA 3 funding for the project.

### **Recommendation 2**

**The Grand Jury recommends that the Board of Supervisors, in consultation with LAFCO, review the optimal structures for service provision in the developing areas of CSA 3.**

### **This recommendation will be implemented.**

County Service Area 3 (Goleta Valley) delivers essential parks and open space, library, and street lighting services to approximately 31,700 residents across 10 square miles of southern Santa Barbara County, encompassing much of the Goleta Valley Planning Area and unincorporated Santa Barbara. LAFCO recently completed its Municipal Services Review for CSA-3, in 2023 (during its Transportation MSR) and 2024 (during its Rec & Parks MSR). During these service reviews, the Commission concluded there were no obvious opportunities for structural changes in governance of the district. However, the Commission noted that there was value in local agencies collaborating and exploring opportunities to improve delivery of municipal services.

In addition, the County is currently reviewing these services and the CSA boundaries in the context of planned development to optimize the structure and the services provided by the CSA to the Eastern Goleta Valley and other areas adjacent to Goleta.

**Finding 3**

**More than 2,000 of the new housing units projected in the County to meet the State's affordable housing requirements will be built outside what is now CSA 3. Those residents will require services and LAFCO-created agencies must be created to provide them.**

**The Board of Supervisors partially disagrees.**

The County agrees that additional services will be necessary to accommodate new housing units, however creating a new LAFCO-created agency may not be required for all projected housing projects. There are three large housing developments in the pipeline: one is within the current CSA 3 boundaries, the second is planned to be annexed into CSA 3, and the third will be evaluated by LAFCO as the development progresses. Additionally, some services may be provided by a new development's Homeowners Association.

**Recommendation 3**

**The Grand Jury recommends that the Board of Supervisors, in consultation with LAFCO, ensure that any agencies created to provide services to new developments in the unincorporated area of the County provide a clear explanation of what services will be provided and at what cost for the new residents.**

**This recommendation will be implemented.**

Agencies created to provide services to new developments would include analysis and reports detailing services, a public outreach process and would require a vote of the assessment payers to implement. Implementation will occur concurrently with appropriate processes to establish a new service area and/or annex a new development into an existing service area.