



**RESOLUTION NO. 361-2004**

**OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO**

**PROPOSING A SPECIAL TAX FOR THE PURPOSE OF  
PROVIDING EXTENDED LIBRARY SERVICES FOR THE  
SOUTH LAKE TAHOE ZONE OF BENEFIT (ZONE F)  
WITHIN COUNTY SERVICE AREA NO. 10**

**WHEREAS**, the Board of Supervisors has previously established the authority for County Service Area No. 10 to provide extended library services and facilities, and did, on August 1, 1995, establish the South Lake Tahoe Zone of Benefit (Zone F) within County Service Area No. 10 for the purpose of providing such extended services, and

**WHEREAS**, on July 27, 1995 the Board of Supervisors passed and adopted Resolution 212-95 which established a benefit assessment for extended library services for a period of ten years, and which was approved by the voters at the general election on November 7, 1995, and

**WHEREAS**, the benefit assessment is due to expire on June 30, 2005 which will leave the county unable to provide library services in Zone of Benefit F (South Lake Tahoe), and

**WHEREAS**, Government Code section 25210.6a expressly authorizes a county service area to levy a special tax for extended library services subject to voter approval, and

**WHEREAS**, the Board of Supervisors proposes to levy a special tax for the purpose of funding library services within the zone according to the methodology as set forth below in order to replace the expiring benefit assessment and to ensure that funding will exist to maintain library hours and operations,

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors finds, determines, declares and orders as follows:

1. That upon approval by the voters as set forth in this Resolution, there shall be levied and assessed annually a special tax to be used solely for extended library services in Zone F on each parcel of property, improved and unimproved, residential and non-residential, within South Lake Tahoe Zone F of County Service Area No. 10, in the sum of \$15.00 per parcel commencing with the fiscal year 2005-2006 and continuing each fiscal year thereafter, except for those parcels as outlined as follows:

A. The annual amount of the special tax on parcels of land developed with multi-family residential dwelling units (excluding time shares) shall be eighty percent (80%) of the base tax used for single family dwellings multiplied by the number of multi-family residential dwelling units on the parcel.

B. The amount of the special tax on parcels of land developed as mobile home parks shall be fifty percent (50%) of the base tax used for single family dwellings multiplied by the number of mobile home park dwelling units on the parcel.

C. Parcels of land developed with churches, cemeteries, or schools shall be exempt from this special tax.

2. "Parcel of property" as used in this resolution shall mean any contiguous unit of real property held in separate ownership, which is capable of sale or transfer without further action under the Subdivision Map Act (Government Code section 66410, et seq.).

3. The tax imposed by this resolution shall appear as a separate item on the tax bill of each such taxable parcel and shall be collected at the same time and manner as county property taxes are collected as set forth in the applicable provisions of the Revenue and Taxation Code, and shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for such taxes. All laws applicable to the levy, collection, and enforcement of county property taxes shall be applicable to such tax.

4. The tax shall be imposed only for a period of ten (10) years, at the end of which time the special tax shall cease to be imposed.

5. The tax rate shall be increased annually in proportion to the increase in the Consumer Price Index (CPI), San Francisco Area, all items, most recently available prior to the date of the increase, provided, however, that this increase shall not exceed three percent (3%) in any year. The base special tax on single family residences shall not exceed \$20.00 per taxable parcel.

6. The Board of Supervisors, commencing with the fiscal year 2005-2006, shall annually budget and allocate from the County General Fund for the operation of the county library system an amount equal to or greater than 100% of the annually collected special library taxes for those zones receiving voter approval on March 8, 2005.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 30TH day of NOVEMBER, 2004, by the following vote of said Board:

Attest:  
Cindy Keck  
Clerk of the Board of Supervisors

By: Cynthia Johnson  
Deputy Clerk 11-30-04

Ayes: SUPERVISORS: DUPRAY, BAUMANN, SWEENEY  
PAINE, SOLARO

Noes:

Absent: NONE

[Signature]  
Chairman, Board of Supervisors 11-30-04

I CERTIFY THAT:  
THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE.

DATE: 12-1-04

Attest: CINDY KECK, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By: Cynthia Johnson