



## RESOLUTION NO.

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

### **RESOLUTION SETTING FOR ELECTION A MEASURE TO CONSIDER A SPECIAL TAX TO PROVIDE FUNDING TO THE WESTERN SLOPE CEMETERY ZONE OF BENEFIT**

**WHEREAS**, the Board of Supervisors of the County of El Dorado formed County Service Area (CSA) No. 9 pursuant to Title 3, Division 2, Part 2, Chapter 2.2 of the California Government Code; and

**WHEREAS**, this Board formed the proposed Western Slope Cemetery Zone of Benefit by resolution # adopted November 5th, 2019, subject to voter approval of a special tax for the purposes of providing funding for the operation, maintenance, historical preservation and capital improvement of the public cemeteries within the zone; and

**WHEREAS**, the extended services provided within the Western Slope Cemetery Zone of Benefit are authorized services pursuant to Government Code section 25213; and

**WHEREAS**, California Government Code section 25215.2, together with section 25217.4, expressly authorizes a zone within a county service area to levy a special tax for subject to voter approval; and

**WHEREAS**, pursuant to California State Law, the Board of Supervisors is required to place before the electorate the approval of the measure as shown on Exhibit A before the special tax can be levied, or increased over the amount previously approved by the electorate; and

**WHEREAS**, the County Registrar of Voters has determined that approximately ninety-five thousand (95,000) registered voters reside within the zone of benefit boundaries; and

**WHEREAS**, such special tax amount shall take effect only if approved by a two-thirds majority of the voters casting a ballot in the special tax ballot proceeding; and

**WHEREAS**, the Board of Supervisors has determined an annual special tax amount of \$9.00 for each improved parcel of land, regardless of use, for a period of ten (10) years, is reasonable and sufficient to provide for cemetery operation, maintenance, historical preservation, and capital improvement within the zone of benefit; and

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors that:

1. The measure shown on Exhibit A shall be submitted to the voters of the Western Slope Cemetery Zone of Benefit within County Service Area 9.
2. The El Dorado County Registrar of Voters shall submit the measure as shown on Exhibit A to the electorate in the Presidential Primary Election to be held on March 3, 2020.
3. The tax amount as shown on Exhibit A, if approved, shall appear as a separate item on the tax bill of each affected parcel and shall be collected at the same time and in the same manner as county ad valorem 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 special tax is subject to the accountability measures required by State Law, including Government Code section 50075.1.
5. Notification shall be provided of the special tax increase, if approved, to each non-resident property owner within the zone boundaries, in accordance with the requirements of Government Code section 54930.
6. The special tax amount shown on Exhibit A shall take effect and be imposed only if it is approved by a two-thirds majority of the votes cast on the measure in the election to be conducted on March 3, 2020.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_, by the following vote of said Board:

Attest:  
Kim Dawson  
Clerk of the Board of Supervisors

Ayes:  
Noes:  
Absent:

By: \_\_\_\_\_  
Deputy Clerk

\_\_\_\_\_  
Chair, Board of Supervisors

Exhibit A

Shall the measure providing for an annual special tax of \$9, for ten years duration, on parcels of land within the Western Slope Cemetery Zone of Benefit to be used for cemetery operations, maintenance, historical preservation, and capital improvements for cemeteries within the zone, generating annual estimated revenue of \$609,000, be adopted?