

EL DORADO COUNTY BOARD OF SUPERVISORS

AGENDA ITEM TRANSMITTAL

Meeting of October 17, 2006

AGENDA TITLE: Resolution establishing the method of collection of Georgetown Cemetery Zone of Benefit #98503 Special Tax

Supervisorial District IV

DEPARTMENT: General Services *JR*

DEPT SIGNOFF:

CAO USE ONLY: *C*

CONTACT: Jordan Postlewait/PJ Patton

DATE: 9/19/2006

PHONE: 5330/7404

DEPARTMENT SUMMARY AND REQUESTED BOARD ACTION:

General Services recommends the Board approve and have the Chairman sign the attached Resolution establishing the method of collection of the Georgetown Cemetery Zone of Benefit #98503, within County Service Area #9, Special Tax on the County Tax Rolls beginning in Fiscal Year 2006/07 and continuing each year thereafter.

CAO RECOMMENDATIONS: *Recommend approval. Laura J. Hill 10/3/06*

Financial impact? () Yes (X) No

Funding Source: () Gen Fund (x) Other

BUDGET SUMMARY:

Other:

Total Est. Cost

CAO Office Use Only:

Funding

4/5's Vote Required () Yes () No

Budgeted _____

Change in Policy () Yes () No

New Funding _____

New Personnel () Yes () No

Savings _____

CONCURRENCES:

Other _____

Risk Management _____

Total Funding _____

County Counsel _____

Change in Net County Cost _____

Other _____

***Explain**

BOARD ACTIONS:

Vote: Unanimous _____ Or

I hereby certify that this is a true and correct copy of an action taken and entered into the minutes of the Board of Supervisors

Ayes:

Date: _____

Noes:

Abstentions:

Attest: Cindy Keck, Board of Supervisors Clerk

Absent:

By: _____

4



The County of El Dorado

Department of General Services

Joanne M. Narloch, Director

*Location: 345 Fair Lane, Placerville, CA
Mailing: 360 Fair Lane, Placerville, CA 95667
Phone (530) 621-5846 Fax (530) 295-2538*

October 3, 2006

Board of Supervisors
330 Fair Lane
Placerville, California 95667

Subject: Resolution establishing the method of collection of Georgetown Cemetery
Zone of Benefit #98503 Special Tax
Supervisorial District IV

Dear Board Members:

Recommendation:

Approve and have the Chairman sign the attached Resolution establishing the method of collection of the Georgetown Cemetery Zone of Benefit #98503, within County Service Area #9, Special Tax on the County Tax Rolls beginning in Fiscal Year 2006/07 and continuing each year thereafter.

Reason for Recommendation:

On February 28, 1984 the Board formed the Georgetown Cemetery Zone of Benefit #98503 by Resolution 57-84 including a statement for a special tax to operate the zone, \$10 for improved and \$3 for unimproved parcels. On March 13, 1984, Resolution 76-84 authorized the method of a mail ballot election to establish the special tax. The election was held on February 5, 1985 and the Elections Department certified the results on February 6, 1985. The special tax has appeared on the County Tax Rolls since Fiscal Year 1985/06.

County Service Area Law (Section 25210 et al) allows the formation of zones of benefit and states a "...a board of supervisors may levy and collect a special tax...". However, to conform with the provisions of Article XIII A of the California Constitution, and especially Government Code Section 50075 et al, the County needs to formally establish the method of collection of the special tax by resolution. Neither the formation resolution nor the mailed ballot resolution specifically stated the method of collection in 1984 or 1985 respectively. Therefore, staff seeks to correct this issue with the attached resolution clarifying the method of collection and establishing it will be accomplished through the County tax roll system as a separate item on each affected parcel within the boundaries of the Zone. This action will enable the Auditor/Controllers Office to continue placing the special tax for this zone on the tax roll for each year going forward.

Resolution establishing the method of collection of Georgetown Cemetery Zone of Benefit #98503
Special Tax
Supervisory District IV

Fiscal Impact:

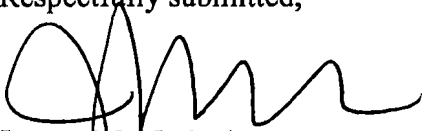
There is no fiscal impact to the General Fund. The respective zone of benefit will pay all costs associated with the administration of the special tax.

Action to be Taken Following Approval:

Upon the approval of the recommendations:

1. The Clerk of the Board will have the RESOLUTION signed by the Chairman and will provide two certified copies of the RESOLUTION to General Services.
2. General Services Department will provide the Auditor/Controller's office with a certified copy of the RESOLUTION.

Respectfully submitted,



Joanne M. Narloch
Director of General Services

c: Sally Zutter, Auditor/Controller's Office



RESOLUTION No. _____

BOARD OF THE OF SUPERVISORS OF THE COUNTY OF EL DORADO

RESOLUTION ESTABLISHING THE METHOD OF COLLECTION OF THE SPECIAL TAX FOR THE GEORGETOWN CEMETERY ZONE OF BENEFIT #98503; WITHIN COUNTY SERVICE AREA #9

WHEREAS, the Board of Supervisors of the County of El Dorado has formed County Service Area #9 pursuant to Title 3, Division 2, Part 2, Chapter 2.2 of the California Government Code; and

WHEREAS, Resolution #57-84, forming the Georgetown Cemetery Zone of Benefit #98503 was adopted by the Board on February 28, 1984 for the purpose of operating and maintaining two public cemeteries within its boundaries; and

WHEREAS, funding for said services was provided through the establishment of a special tax, \$10 for improved and \$3 for unimproved parcels within the boundaries of the zone and was held by mail ballet election on February 5, 1985, certified by the County Clerk on February 6, 1985 and has been collected each year since said election; and

WHEREAS, pursuant to the provision of Article XIII A of the California Constitution and to meet the requirements of Government Code 50077 the method of collection for the Georgetown Cemetery Zone of Benefit special tax needs to be established in order for the Auditor Controller to continue to place the special taxes on the tax roll each year;

NOW, THEREFORE, the Board of Supervisors hereby resolves and determines as follows:

Effective Fiscal Year 2006/07 and each and every year thereafter, until rescinded by this board, the special tax imposed shall appear as a separate item on the tax bill of each affected 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.

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 _____, 2006, by the following vote of said Board:

Attest:
Cindy Keck
Clerk of the Board of Supervisors

Ayes:

Noes:

Absent:

By: _____
Deputy Clerk

Chairman, Board of Supervisors

I certify that the foregoing instrument is a correct copy of the original on file in this office.

Date: _____

Attest: Cindy Keck, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By: _____
Deputy Clerk