



RESOLUTION NO. 101-2026

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

**SETTING FOR MAILED BALLOT ELECTION A MEASURE TO IMPOSE A SPECIAL TAX FOR
THE PURPOSE OF PROVIDING ROAD IMPROVEMENT AND MAINTENANCE SERVICES FOR
THE FERNWOOD-COTHRIN RANCH ROAD ZONE OF BENEFIT #98114
WITHIN COUNTY SERVICE AREA #9**

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 established zones of benefit within CSA No. 9; and

WHEREAS, this Board formed the Fernwood-Cothrin Ranch Road Zone of Benefit No. 98114 on April 30, 1985 by Resolution 91-85 for the purposes of providing road improvements and maintenance services; and

WHEREAS, the extended services provided within CSA No. 9 zones 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 road improvement and maintenance services 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 four hundred ninety (490) registered voters reside within the zone of benefit boundaries; and

WHEREAS, such special tax amount increase 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 zone advisory committee has determined an annual special tax amount of \$375.00 annually adjusted for cost of living using the Engineering News Record Construction Cost Index for each parcel of land, whether it is improved or unimproved regardless of use, is reasonable and sufficient to provide road improvement and maintenance services within the zone of benefit for the fiscal year 2027/2028, and thereafter; and

WHEREAS, if the measure as shown on Exhibit A does not pass, the existing special tax of \$150.00 shall remain in effect.

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 Fernwood-Cothrin Ranch Road Zone of Benefit 98114 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 a mailed ballot election to be held on November 3, 2026.
3. The tax 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 the tax.
4. The Director of Transportation, or designee, is delegated the authority to annually adjust the rate of the tax for cost of living using the Engineering News Record Construction Cost Index.
5. The special tax is subject to the accountability measures required by State Law, including Government Code sections 50075.1.
6. 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.
7. 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 November 3, 2026.

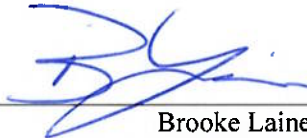
PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 16th day of June, 2026, by the following vote of said Board:

Attest:
Kim Dawson
Clerk of the Board of Supervisors

Ayes: Laine, Ferrero, Veerkamp, Turnboo, Parlin
Noes: None
Absent: None

By: _____


Deputy Clerk



Brooke Laine
Chair, Board of Supervisors

Exhibit A

SPECIAL TAX BALLOT MEASURE

**COUNTY SERVICE AREA 9
FERNWOOD-COTHRIN RANCH ROAD ZONE OF BENEFIT 98114
COUNTY OF EL DORADO, STATE OF CALIFORNIA**

"Shall the measure to levy an annual special tax in an amount of \$375.00 with annual adjustments tied to the Engineering News Record Construction Cost Index on each parcel of land within the Fernwood-Cothrin Ranch Zone of Benefit commencing fiscal year 2027/2028 and continuing for an unlimited duration, to be used only for road improvements and maintenance and generating an annual revenue of approximately \$99,000.00, to replace the current special tax of \$150.00, be adopted?"