

## **RESOLUTION NO.**

**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 LYNX TRAIL ROAD ZONE OF BENEFIT #98130 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**, the Board formed the Lynx Trail Road Zone of Benefit No. 98130 on July 29, 1986 by Resolution 231-86 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 one hundred three (103) 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 \$450.00 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 \$300.00 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 Lynx Trail Road Zone of Benefit 98130 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 special tax is subject to the accountability measures required by State Law, including Government Code sections 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 November 3, 2026.
7. Resolution No. 076-2025 is hereby repealed.

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**

### **SPECIAL TAX BALLOT MEASURE**

#### **COUNTY SERVICE AREA 9 LYNX TRAIL ROAD ZONE OF BENEFIT 98130 COUNTY OF EL DORADO, STATE OF CALIFORNIA**

“Shall the measure to levy an annual special tax in an amount of \$450.00 on each parcel of land within the Lynx Trail 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 \$33,300.00, to replace the current special tax of \$300.00, be adopted?”