

COUNTY OF EL DORADO
COUNTY SERVICE AREA NO. 10, LIBRARY ZONE D REPORT

Introduction

The area known as County Service Area No. 10, Library Zone D was established by the Board of Supervisors on February 23, 1993, by Resolution No. 26-93 as provided in the Government Code Section 25210, et. seq.

The zone provides funding for extended library services throughout the zone. Extended library services are offered through the operation of the Cameron Park Branch Library. The construction of the Cameron Park Branch Library Facility is funded by another source.

Formation of the zone and levying of the assessments is carried out pursuant to the California Government Code Sections 25210.78, et. seq., and Section 25210.30, and in County Policy and Procedure Guidelines for Creation and Administration of Zones of Benefit within a County Service Area and County Service Area Law.

County Service Area Law of the California Government Code authorizes the establishment and levying of assessments which provide sufficient funding for extended library services that meet the needs of such areas. As defined in Government Code Section 25210.78 et. seq., "extended library facilities and services means the payment of salaries and benefits of library personnel; the acquisition or improvement of sites for library building; the construction, alternation, repair or maintenance of library buildings; or the acquisition, repair or maintenance of furniture or equipment for library buildings; the acquisition, repair, or maintenance of library materials; or all or any combination thereof". Library Zone D includes all of Section 25210.78 services except the acquisition or improvement of sites for library buildings or construction of library buildings.

Payment of the assessment shall be annually levied and collected by the same officers and at the same time and in the same manner as other County taxes are levied and collected. All collections shall be paid into the County treasury to the credit of the county service area, pursuant to the Government Code for County Service Area Law.

Properties owned by public agencies, such as cities, the county, the state or the federal government will not be assessed except when such property is not devoted to a public use. Rights-of-way owned by utilities and railroad operating rights-of-way are also exempt from assessment.

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Boundaries of Zone

The boundaries of the zone are generally coterminous with the boundaries of the Cameron Park Community Services District (fire), Rescue Fire Protection District, and that portion of El Dorado County Fire Protection District serviced by the Shingle Springs fire station (former Shingle Springs Fire Protection District), with the additions and exceptions of the parcels listed in Appendices A and B. The boundaries of the zone have been determined by field review of the directly benefiting property owners of the library facilities. This has been determined by traffic patterns and the location of other available library facilities.

The map showing the exterior boundaries of the zone is on file at the Main Library in Placerville. The lines and dimensions of each lot or parcel within the zone are those lines and dimensions shown on the maps of the Assessor of the County of El Dorado that support the secured tax roll for fiscal year 2007-2008. The Assessor's maps and records are incorporated by reference herein and made part of the report.

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Description of Improvements

In accordance with Government Code Section 25210.78 et. seq., the description of the general nature, location and extent of the items to be operated, maintained and serviced through extended library services are as follows:

Cameron Park Branch Library Facility

This project consists of a 12,528 square foot branch library constructed and operated at 2500 Country Club Drive, Cameron Park, California, located in the zone. This County-operated facility is a branch of the County library system. A description of the project and services include:

--Located on 2.14 acres of land, adjacent to two schools (one elementary and one middle), a proposed community center, across from a substantial residential development. The library fronts along a main connector road between El Dorado Hills and Cameron Park, allowing ease of access. The nearest full library service is located at the Main Library, 14 miles further east in the foothills.

--The library will "serve as a popular materials library for adults, children and youth; will offer programs, activities, and materials to encourage young children to develop an interest in reading; as a community activities center through the construction and maintenance of public meeting facilities; and as a formal education support center through encouragement of literacy by providing a materials collection for all ages". (Building Program for the Cameron Park Branch Library).

Cameron Park Branch Library Extended Library Services

The extended library services funded by CSA No. 10, Library Zone D include:

--Salaries and benefits of library personnel; the repair or maintenance of library buildings; or the acquisition, repair or maintenance of furniture or equipment for library buildings; the acquisition, repair or maintenance of library materials; or all or any combination thereof.

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Estimate of Costs

The revenues needed by the County to provide extended library services for County Service Area No. 10, Library Zone D are proposed to be generated through benefit assessment. The total estimated expenditures for extended library services to be funded by revenue from the assessment for FY 2006-2007 are shown below:

<u>Expenditure Category</u>	<u>Est. Budget FY 2007-2008</u>
Extended library Services to be funded by revenue from CSA #10, Library Zone D	\$250,000

The extended library services to be funded by the zone include salaries and benefits of library personnel; repair or maintenance of library buildings; the acquisition, repair or maintenance of furniture or equipment for library buildings; the acquisition, repair or maintenance of library materials; or all or any combination thereof; and the cost of preparing the levying the assessment.

Administration of the zone assessment should be performed annually. The annual administration includes updating the County Assessor's roll consistent with the rate and method of assessment detailed in this report and preparation of the updated assessment roll. The annual administration further accounts for revenues expended and assessments collected during the previous fiscal year. An annual budget will be submitted to the Board of Supervisors for approval of proposed fiscal year assessments and expenditures for each ensuing fiscal year.

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Benefit to Property in the Zone from the Improvements

Assessments should be levied based upon the estimated benefit to be received by each lot or parcel from the improvements. The net amount to be assessed upon lands in the zone should be apportioned by a method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefit to be received. The library facility improvements proposed for the zone will have a direct and special benefit for properties to be assessed by increasing the property value of each parcel in one or more of the following respects:

1. Increased economic value of improved property due to increased capacity to draw business, home-buyers, tourists and others to the zone;
2. Expanded employment opportunities and increased economic activity due to increased capacity to attract business;
3. Increased economic health of the zone due to stimulation and generation of additional revenues;
4. Increased attractiveness of the zone as a place to live and work;
5. Improved air quality, capacity of roads, transportation and other public infrastructure systems as a result of more evenly dispersing library facilities;
6. Improved educational, cultural and recreational opportunities for all properties within the zone, through the addition of a library facility; and
7. Improved community activities resources through the addition of community meeting room facilities.

Branch libraries are, by definition, of zone-wide benefit; therefore, the Cameron Park Branch Library cumulatively benefits all properties within the zone. The operations of a branch library that provides recreational, educational and cultural opportunities therefore are of direct and special benefit to all parcels within the zone. All areas within the zone benefit equally from the proposed improvement, with benefit to parcels varying with their land use.

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Rate and Method of Assessment

Benefit Points

To establish the benefit to the individual parcels with their varying land uses, a benefit point system is used. Each land parcel and each improvement on a land parcel is assigned benefit points in proportion to the benefit the land and the improvements (as reflected in land use) receive. The total number of points are then divided into the annual revenue requirements necessary to fund the proposed improvements to determine the value of benefit for each point. Since the number of benefit points for each parcel has been established, the benefit obligation for each parcel is established and thus, the amount of assessment for each parcel is established.

COUNTY USE CODE	LAND USE	TOTAL BENEFIT
11, 14, and 22	Improved residential, Residential, Condominium and Townhouses	1.0
12	Multi-Residential (2 or 3 units)	1.0
13	Multi-Residential (4 or more units)	.8
01 and 28	Mobile Home (up to and more than 2.5 acres	1.0
35	Mobile Homes in Parks	.5
31-34, 36-39	Commercial	Exempt
41-48	Industrial	Exempt
02,03,07,15,16,17,23-26 29,50-82	Other, including timber, recreational, mineral, rural, grazing, public utility	0.0
00,05,21,30,40	Vacant	0.0

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Improved Residential, Condominium, Townhouses

That portion of the benefit that corresponds to improvement value will, of course, vary with the type of land use. To assess land use benefit equitably, it is necessary to relate the different parcel classifications to each other. Using one benefit point for a single-family residence, condominium or townhouse unit, all other uses are related to this.

Multi-Residential (2 or 3 units)

Multi-residential (2 or 3 units) based upon dwelling size and population density are similar on average to single family, condominium or townhouse units for library service benefits. They are assigned one benefit point per unit.

Mobile homes (up to 2.5 acres and more than 2.5 acres)

Mobile Homes (up to 2.5 acres and more than 2.5 acres) often are modular homes or larger mobile homes. Library services benefit for this use is similar to a single family unit, and it has been assigned one benefit point per unit.

Multi-Residential and Mobile Homes in Parks

Benefit points for multi-residential (4 or more units) and mobile homes in parks are reduced by multiplying the number of dwelling units on each parcel by .80 and .50, respectively, due to the relative population density of these types of dwelling units compared to the typical density of single-family units.

Traffic studies have shown that a multi-family unit (4 or more) generates approximately 80% as much traffic as a single family unit, and mobile homes approximately 50%. Traffic generation for dwelling unit types is representative of potential use of a library facility. The reduced impact on library facility use by residents of multi-residential units (4 or more units) and mobile homes in parks results in a lesser enhancement per unit to property values. Also, the lesser size of improvement and land utilization per unit type is reflected.

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Commercial/Industrial Properties

Commercial/industrial properties have been found to receive benefit from the location of library facilities and services in a community as contributors to the economic activity and health of an area, expanded employment opportunities and capacity to attract business. This benefit is probably less per dwelling unit or square foot of residential improvement than commercial/industrial square footage. However, when overall square footage is calculated, the total assessment per parcel could be larger. The type of commercial/industrial will also be a major factor in benefit (i.e., a service station vs. a professional office complex). It has been determined that currently the commercial/industrial benefit in this zone is very small relative to the residential benefit. Therefore, for this fiscal year, 2006-2007, there will be no assessment for the commercial/industrial land use. This land use will continue to be reviewed each year as it becomes a larger component in the zone.

Vacant Properties

Vacant property has no Land Use Benefits associated with it. Even if a vacant parcel is designated commercial/industrial, rural or residential, it receives no additional benefits. Traffic generation for a vacant lot is zero.

Other Exempt Properties

Several land uses have been determined to be exempt from the assessment because they do not benefit from the proposed improvements, including timber, recreational, mineral, rural, grazing and public utility rights-of-way. Additional examples are common areas, open spaces, green belts, sliver parcels, etc. Also exempt are public properties, all lands designated as agricultural, and lands that have physical or legal restrictions preventing development on them.

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Inventory of Parcels

Land Use	County Use Code
Residential Condominiums & Townhouses	11 and 22 14
Multi-Residential (2 or 3 units)	12
Multi-Residential (4 or more units)	13
Mobile Homes	01 and 28
Mobile Homes	35
Commercial	31-34,36-39
Industrial	41
Rural, Other	02,03,07,16,23-26, 29,50-82
Vacant	00,05,21,30,40

Using the 2007-2008 fiscal year budget of \$250,000.00, an assessment of \$25.00 per benefit point per year has been determined. The assessment per year for assessable land uses is:

Improved and Rural Residential,	\$25.00
Multi-Residential (2 or 3 units), Condominiums and Townhouses	\$25.00
Mobile Homes (up to 2.5 acres, and more than 2.5 acres)	\$25.00
Multi-Residential (4 or more units)	\$20.00
Mobile Homes in Parks or Rented Land	\$12.50

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Modifications

It is recognized that when dealing with the thousands of parcels that will be part of this assessment zone, using the secondary information in the El Dorado County Assessors's tapes as the primary source for the assessment formula may lead to some errors and some circumstances that do not precisely fit the intent of this program.

When such circumstances are discovered, either by the persons administrating this program or by the owners of the properties affected, such circumstances shall be reported to the Director of Library Services. Unless such proposed changes are appealed to the Board of Supervisors, they will be incorporated into the assessment roll.

Property Owner List

A list of names and addresses of the owners of all parcels within this zone is shown on the last equalized property tax roll of the Assessor of the County of El Dorado, which by reference is hereby made a part of this report. This list is keyed to the assessor's parcel numbers as shown on the Assessment Roll on file in the office of the County Clerk of the County of El Dorado.

Assessment Roll

The assessment set forth for each parcel is shown on the Assessment Roll for the County of El Dorado, County Service Area No. 10, Library Zone D, Fiscal Year 2007-2008, which is incorporated by reference herein.

The Assessment Roll lists all parcels within the boundaries of the zone as shown on the Boundary Map, and on the last equalized roll of the Assessor of the County of El Dorado, which is by reference made part of this report.