



RESOLUTION NO. XXX-2025

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

WHEREAS, the Board of Supervisors of the County of El Dorado adopted Resolution No. 9-63 on January 21, 1963, Resolution 210-82 on August 10, 1982, Resolution 68-87 on March 24, 1987, and Resolution 132-87 on April 28, 1987, thereby establishing County Service Area No. 3 (CSA No. 3) pursuant to Title 3, Division 2, Part 2, Chapter 2.2 of the California Government Code and establishing zones of benefit within CSA No. 3; and

WHEREAS, California Government Code Section 25210-25210.8 shall be known and may be cited as the County Service Area Law; and

WHEREAS, Section 25210.2 of said Government Code authorizes the County's Board of Supervisors to act as the governing authority of a County Service Area; and

WHEREAS, Sections 25210.3 and 25213 of said Government Code authorizes CSA 3 to provide emergency medical services; and

WHEREAS, the Board of Supervisors, acting as the Governing Board of CSA 3, previously established fixed benefit assessments pursuant to 2005 California Government Code Section 25210.77 et seq., 2009 California Government Code Section 25210.8, and pursuant to current California Government Code Section 25210.3(d), and has continuing authority to provide funding for county services in these zones; and

WHEREAS, the Board of Supervisors adopted Ordinance No. 3555, codified in County Ordinance Code Chapter 3.30, establishing a procedure for imposing and collecting the charges; and

WHEREAS, former Government Code Section 25210.77a(a) and County Ordinance Code Section 3.30.020 require preparation of an annual written report containing a description of each parcel of real property receiving the particular extended service and the amount of the charge for each parcel for such year; and

WHEREAS, the Board of Supervisors has determined that pursuant to the passage of Proposition 218, the resultant amended provisions of Articles XIII C and XIII D of the California Constitution, and in accordance with an engineer's written report (a copy of which is on file at the Office of the Clerk of the Board of Supervisors at 330 Fair Lane, Placerville, California) the proportionate special benefit to each property shall be assessed in relation to the entire cost of the provided services; and

WHEREAS, the Board of Supervisors finds that the benefit assessment is in proportion to the estimated benefit derived from the special services provided within these zones; and

WHEREAS, the benefit assessment was previously approved in accordance with the provisions of Article XIII D of the California Constitution, is a continuation of the previously approved benefit assessment in the same amounts and, under California Government Code Section 53750 et seq., including Section 53753.3, and the Proposition 218 Omnibus Implementation Act, no further notice, protest, hearing requirements are necessary; and

WHEREAS, a public hearing was scheduled on June 10, 2025, was noticed as required by former California Government Code 25210.77a et seq., and maintains compliance through California Government Code Section 25210.3(d) and County Ordinance Code Section 3.30.030; and

WHEREAS, on June 10, 2025, after said public hearing, the Board of Supervisors of the County of El Dorado determined that no majority protest was registered against establishing the proposed assessment within the zones of benefit.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors determines as follows:

1. The benefit assessment as shown in Attachment A is hereby adopted for the Tax (Fiscal) Year 2025-2026;
2. The services to be provided are authorized county services as defined in California Government Code Section 25213;
3. The benefit assessment shall be levied on each and every improved parcel identified and located within the boundaries of CSA 3 except for the "Tahoe West Shore Zone of Benefit" and as based upon the Benefit Assessment formula attached hereto and incorporated herein as Attachment A;
4. The benefit assessment is a continuation of the previous benefit assessment in the same amounts;
5. The benefit assessment as adopted and confirmed herein shall appear as a separate item on the tax bill of each such improved parcel and shall be collected at the same time and in the same manner as ordinary county ad valorem property taxes are collected and as more specifically set forth and authorized in former California Government Code Section 25210.77a, 2009 California Government Code Section 25210.8, and current California Government Code Sections 25210.3(d) and 25215.3; and
6. The Clerk of the Board of Supervisors is hereby authorized and directed to transmit copies of this resolution to the County of El Dorado Chief Administrative Office, Central Fiscal Division for implementation as authorized by law.

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

CSA No. 3-Tahoe South Shore Emergency Medical Services Benefit Assessment Fee

**TOTAL PARCEL COUNT and DOLLAR AMOUNTS
DIRECT CHARGE CLASS 73201 TAX YEAR 2025/26***

USE CODE	DESCRIPTION	TOTAL ASSESSED PARCELS	BASIC RATE PER PARCEL	UNITS	RISK RATE PER DWELLING UNIT	MAX. RATE PER UNIT (Not to exceed FY 96/97)	FINAL 25/26 ASSESSMENT
	RESIDENTIAL						
11	Single Family Residential, to 2.5 ac.	16,417	\$17.72	16,463	\$6.88	\$24.60	\$404,234.08
12	Two to Three Family Units	883	17.72	1,878	6.88	15.74	20,796.70
13	Four or More Family Units	302	17.72	2,437	5.51	9.94	14,940.16
14	Condominiums and Townhouses	2	17.72	2	6.88	24.60	49.20
15	Possessory Int., ie. Forest Service Cabins	601	17.72	615	3.44	12.30	7,437.00
22	Improved, Rural Residential, 2.5 to 20 ac.	44	17.72	61	6.88	24.60	1,042.96
23	Rural Sub-Economic Unit	5	17.72	4	6.88	24.60	87.44
35	Mobilehome Parks	16	17.72	627	3.44	12.30	2,373.12
80	Timeshare Interest	30,396	0.34	30,396	0.14	0.48	14,590.08
81	Underlying Property Interest, Common Parcel	9	17.72	529	6.88	24.60	10,355.40
	COMMERCIAL/INDUSTRIAL						
02	Improvement other than resid., to 2.5 ac.	97	17.72	97	16.31	12.30	1,193.10
03	Place of Worship, Church	7	17.72	7	65.24	24.60	172.20
31	Minor Improved Commercial, <\$50,000	81	17.72	242	32.62	24.60	5,799.14
34	Service Station	17	17.72	19	65.24	82.96	1,500.16
36	Retail Store, up to 5,000 sq. ft.	82	17.72	186	65.24	24.60	4,523.68
37	Retail Store, 5,001 to 15,000 sq. ft.	43	17.72	174	130.49	49.20	7,745.04
38	Retail Store, >15,000 sq. ft.	16	17.72	105	195.73	73.80	4,032.24
39	Supermarket	9	17.72	7	195.73	213.45	877.42
41	Improved, Industrial Property	93	17.72	157	65.24	73.80	7,937.72
42	Warehousing, Mini-Storage	7	17.72	275	16.31	4.92	1,415.28
43	Warehouse, General	8	17.72	15	65.24	49.20	738.00
45	Light Manufacturing	30	17.72	43	65.24	49.20	2,073.28
46	Office, Medical, Dental, Veterinarian	30	17.72	82	65.24	49.20	3,791.34
47	Hospital or Skilled Nursing Facility	2	17.72	2	228.35	12.30	24.60
48	Office, General	51	17.72	164	65.24	24.60	4,009.80
61	Recreational, Misc. Uses	5	17.72	8	65.24	49.20	393.60
62	Community Facilities, Meeting Ctrs., Lodges	6	17.72	7	65.24	24.60	172.20
63	Campgrounds and Seasonal Facilities	4	17.72	4	65.24	4.92	19.68
65	Restaurant	44	17.72	103	65.24	49.20	2,794.98
68	Marina	2	17.72	3	65.24	82.96	231.16
93	School, Medium, 13 to 100 Students	3	17.72	9	65.24	73.80	554.48
	HOTEL/MOTEL						
33	Motels and Hotels	120	17.72	3,924	8.00	9.78	31,728.08
	RECREATIONAL						
64	Ski Resorts	2	17.72	2	25,163.63	12,300.00	24,600.00
TOTALS		49,434		58,647			\$582,233.32
2025/26 Estimated @ 97% COLLECTION RATE TOTAL - CSA No.3 South Shore							\$564,766.32

* Estimated levy based on 2024/25 levy data.