



RESOLUTION NO. 089-2026

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

RESOLUTION ESTABLISHING DEVELOPMENT IMPACT FEES

ON BEHALF OF

LAKE VALLEY FIRE DEPARTMENT

WHEREAS, the Mitigation Fee Act (California Government Code Sections 66000 et seq.) allows a local agency to establish, increase, or impose a development impact fee as a condition of approval of a development project by complying with certain procedural and substantive requirements, including that the local agency must identify the purpose and use of the fee and determine how there is a reasonable relationship between the fee's use and the need of the public facility to be financed and the type of development project the fee is imposed on; and

WHEREAS, Chapter 13.20 of the El Dorado County Ordinance Code authorizes the County to establish a development impact fee that is collected on behalf of a special district upon the issuance of all building permits for new development within the special district in order to construct or purchase fire protection facilities and equipment necessary to mitigate the impacts of such development in a fire protection district; and

WHEREAS, the Lake Valley Fire Protection District ("District") has entered into an agreement required by County Code Section 13.20.030 providing for the District to defend and indemnify the County for any challenge related to the adoption, collection, or disbursement of fees on behalf of the District; and

WHEREAS, the Board of Supervisors has previously established fees within the boundaries of the District, for the purpose of funding the construction or purchase of fire protection facilities and equipment necessary to mitigate the impacts of such development in a fire protection District, as documented by Resolution #064-2018 approved on April 24, 2018; and

WHEREAS, the District has caused to be prepared a Fire Development Impact Fee Justification Study ("Report") for the purpose of establishing the legal and policy basis for increasing the development impact mitigation fee within the District, and the County has reviewed the Report, which is incorporated herein and made by reference a part hereof; and

WHEREAS, on March 12, 2026, the District adopted Resolution No. 2026-2, approving the Report and requesting the Board of Supervisors adopt the impact fees proposed therein; and

WHEREAS, the Report was made available for public review 30 days prior to this public hearing and notice of this hearing was published in the Tahoe Daily Tribune on April 17, 2026, and April 24, 2026, in accordance with Section 66018 of the Mitigation Fee Act; and

WHEREAS, upon consideration of the Report and testimony received at this hearing, the Board approves the Report, incorporating such herein by reference, and further finds that new development within the boundaries of the District will generate an additional need for fire equipment and facilities and will contribute to the degradation of current services within the area; and Resolution

WHEREAS, after a full public hearing during which the fee structure was studied and reviewed, the Board makes the following findings pursuant to Government Code Section 66001:

- A. **Government Code Section 66001(a)(1); Identify the purpose of the fee.** The purpose of these fees is to fund expansion, additional public facilities (Land, buildings, other structures, apparatus and vehicles, and equipment) to mitigate the impact of new residential and nonresidential development in the District. The fire impact fee will enable the District to maintain its existing level of service by ensuring that the costs of expanded facilities, apparatus, and equipment required to accommodate growth are funded by new development rather than placing a financial burden on existing development.
- B. **Government Code Section 66001(a)(2): Identify the use to which the fee is to be put. If the use is financing public facilities, the facilities shall be identified.** The fees collected pursuant to this Resolution shall be used to fund expansion, additional public facilities (Land, buildings, other structures, apparatus and vehicles, and equipment) as described, identified, or referenced in the attached Report, provided that any expenditure will be reimbursed only if the District submits adequate supporting information to show that there is a reasonable relationship between the use of the fee and the type of development project for which the fee was imposed, including the percentage of the development project funded from the fee, and a reasonable relationship between the need for the public facility and the type of development for which the fee was imposed. The cost estimates set forth in the Report are reasonable cost estimates for constructing these facilities or acquiring the equipment needed, and the fees expected to be generated by new development will not exceed the total of these costs.
- C. **Government Code Section 66001(a)(3): Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed.** New residential and nonresidential development projects in the District will increase the number of persons (residents and employees) and the structural area (residential area and nonresidential building area) in which these persons live or work. The growth in population and structural area will create an additional need for the District's fire protection and prevention, emergency response services, and a corresponding need for new or expanded facilities, as well as the replacement of apparatus, vehicles, and equipment. The fee will be imposed on different types of development projects for the additional service population generated and the structural area created by new development projects.
- D. **Government Code Section 66001(a)(4): Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed.** The amount of the fee charged to new development is based on the fair share of the District's public facility costs attributed to such new development on a per square foot basis. The total public facility costs are allocated between the existing and new development in a manner proportional to their demand for facilities. The Fee charged to a development project reflects the impact of that project on the overall need for public facilities needed to provide fire protection and medical emergency services to the project. Thus, a reasonable relationship exists between the amount of the Fee and the costs of the facilities attributable to the new development. Thus, the application of a fire impact fee schedule to a specific project ensures a reasonable relationship between the fee and the cost of the facilities, equipment, and apparatus attributable to that project.

WHEREAS, on September 19, 2024, the State of California amended Government Code 66007 with Senate Bill (SB) 937, which altered the timing of payments for impact fees on residential development projects, effective January 1, 2025; and

WHEREAS, Government Code Section 66007 provides the deferral requirement for residential development projects does not apply if the County determines the fees will be collected for public improvements or facilities and that an account has been established and funds appropriated for the public improvements and facilities, except that deferral is still required for residential development projects with at least 49 percent of the total units are

reserved for occupancy for lower income households as described in Government Code Section 66007(c)(2)(B); and

WHEREAS, the Board determines that, pursuant to Government Code Section 66007(c)(2)(A)(ii), fees under the District Fee Program may be collected earlier than at the issuance of the certificate of occupancy because the fees collected are for public improvements or facilities related to providing fire, public safety, and emergency services to the residential development, and that an account has been established and funds appropriated for those public improvements or facilities; and

WHEREAS, except for residential development projects with at least 49 percent of the total units are reserved for occupancy for lower income households as described Government Code Section 66007(c)(2)(B), or as otherwise deferred under adopted County policies, the Board requires the payment of fees under the District Fee Program at the time of building permit issuance; and

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

1. *New development* shall mean original construction of residential, retail/commercial, industrial, agricultural, or warehouse/distribution improvement, or the addition of floor space to existing residential, retail/commercial, industrial, agricultural, or warehouse/distribution.
2. Effective sixty (60) days following adoption of this resolution, the following fees shall be charged upon issuance of any building permit and shall be paid to the County prior to the issuance of the building permit by all new residential development within the District.

<u>Residential Development</u>	<u>Fee Per Living Area Sq. Ft.</u>
Single Family	\$3.35
Multi-Family	\$5.04
<u>Nonresidential Development</u>	<u>Per Building Sq. Ft.</u>
Retail/Commercial	\$6.96
Office	\$5.39
Industrial	\$3.99

1. Definitions for the land use classifications for Nonresidential Development are provided on page 14 of the Report.
2. Fees collected on the reuse of an existing building shall be calculated based upon the current land use category, less any previous fee paid to the District. The land owner shall be required to provide evidence of prior payment of the fee.
3. The fee established by the Resolution shall be collected and expended in compliance with the Mitigation Fee Act and El Dorado County Chapter 13.20 and, notwithstanding any examples provided in the Report, any expenditure will be reimbursed only if adequate supporting information is provided to show that there is a reasonable relationship between the use of the fee and the type of development project for which the fee was imposed, including the percentage of the development project funded from the fee, and a reasonable relationship between the need for the public facility and the type of development for which the fee was imposed.

4. Any judicial action or proceedings to attack, review, set aside, void, or annul this Resolution shall be brought forward within 120 days of adoption of the Resolution.
5. This Resolution supersedes Resolution #064-2018, approved on April 24, 2018.
6. Any adjustment to the fees adopted herein, including any adjustment for inflation, must be requested by the District and shall comply with the Mitigation Fee Act. No automatic adjustment will occur.
7. All fees shall be paid to and maintained by County and disbursed to District only upon a request with sufficient supporting documentation as provided in this Resolution. Any credit or reimbursement will be determined by the County pursuant to El Dorado County Chapter 13.20.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of the Board of Supervisors, held the 19th day of May, 2026, by the following vote of said Board:

Attest:
Kim Dawson
Clerk of the Board of Supervisors

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

By: _____

Kyra Schaffner
Deputy Clerk

[Signature]
Chair, Board of Supervisors
Brooke Laine