



RESOLUTION NO. 072-2026
OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO
RESOLUTION INCREASING DEVELOPMENT IMPACT FEES
ON BEHALF OF
EL DORADO HILLS COMMUNITY SERVICES DISTRICT

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 development within the special district in order to fund the construction or purchase of public facilities and equipment necessary to mitigate the impacts of such development on the district's ability to provide public services; and

WHEREAS, the Board of Supervisors has previously established fees within the boundaries of the El Dorado Hills Community Services District ("District"), for the purpose of funding the construction or purchase of parks and recreation facilities and equipment necessary to mitigate the impacts of new development on the District's ability to provide parks and recreation services within the District, and the previously-established fees are documented by Resolution No. 135-2018 adopted July 17, 2018; and

WHEREAS, those fees were based on a Fee Nexus Study and Report ("Report") detailing the legal and policy basis for increasing the development impact mitigation fee within the District; and

WHEREAS, the District recommended in Resolution No. 2018-04 that the Board include an annual inflationary adjustment in the amount of those fees, and the Board incorporated this adjustment in Resolution No. 135-2018; and

WHEREAS, the District recommended, and the Board has adopted, annual adjustments in the fee for calendar year 2024 (Resolution No. 083-2025); and

WHEREAS, on February 12, 2026, the District adopted Resolution No. 2026-01, recommending an adjustment to the fees of 3%, based on the change in the Consumer Price Index for the calendar year 2025, and requesting the Board of Supervisors adopt the 3% adjustment to the established impact fees as proposed therein; and

WHEREAS, notice of this hearing was published in the *Mountain Democrat* on April 10, 2026, and April 17, 2026, in accordance with Section 66018 of the Mitigation Fee Act; and

NOW, THEREFORE, BE IT RESOLVED, 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 El Dorado Hills CSD's Park Impact Fee is to fund the construction and services for public parks and recreation facilities to meet the needs of new residential development within the District's boundaries.

- 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.** Park Impact Fees will fund the design, acquisition, installation, and construction of the public park and recreational facilities, as well as related costs necessary to mitigate the direct and cumulative impacts of new residential development in the District. In addition to the park improvements, the Park Impact Fee will fund administrative costs for fee collection, accounting, and updates.

- 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.**
The Park Impact Fee will be used to fund the design, acquisition, installation, and construction of new public park and recreational facilities described in Section IV of the Nexus Study, as that is the purpose for which the development impact fee is collected. All new residential development either directly impacts or contributes to the cumulative impact on park and recreational facilities. For these reasons, there is a reasonable relationship between the design, acquisition, construction, and installation of public parks and recreational facilities and the new development on which the fee will be imposed.

- 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:**
All new residential development within the District, irrespective of location, contributes to the direct and cumulative impacts on public parks and recreational facilities and creates the need for new facilities to accommodate growth. The public park and recreational facilities identified in Section IV of the Nexus Study are directly tied to the number of projected future residents within the District and do not reflect any unmet needs of existing development. For the reasons presented, there is a reasonable relationship between the need for public parks and recreational facilities and all new residential development within the District's boundaries.

- E. **Government Code Section 66001(b): Determine how there is a reasonable relationship between the Amount of the Fee and the Cost of the Public Facility or Portion of the public Facility Attributed to the Development on which the Fee is imposed (Proportionality).**
Findings for Government Code Section 66001(b): The cost of new public park and recreational facilities is allocated to new residential development. Each development project and its associated population increase will adversely affect existing park and recreational facilities. Imposing a park impact fee to finance new public park and recreational facilities is an efficient, practical, and equitable way to allow development to proceed in a responsible manner. New residential development directly and cumulatively increases the need for public parks and recreational facilities. Even new residential development located adjacent to existing facilities will have access to and benefit from new public park and recreational facilities. A reasonable relationship exists between the need for public parks and recreational facilities and all new residential development within the District's boundaries. In addition, adjusting the fee annually based on the Consumer Price Index (CPI) for San Francisco supports this relationship by ensuring that the fee collected is sufficient to fund these new facilities.

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

- 1. Residential means and includes, but is not limited to, residential structures used for the following purposes:
 - a. Single Family detached homes;

- b. Multi-family, including buildings with attached residential units, including apartments, town homes, condominiums, duplexes, and all other residential units not classified as Single Family Detached;
 - c. Age-restricted, including residential development developed, substantially rehabilitated, or substantially renovated for senior citizens and having at least 35 dwelling units. At least 80% of the occupied units include at least one resident verified to be age 55 or older, and the community follows a policy demonstrating an intent to provide housing for those aged 55 or older.
2. Residential Affordable Housing means housing affordable to very low, lower, and moderate-income households, as defined in Chapter 130.31.020 of the El Dorado County Code, as may be amended from time to time. Currently, very low, lower, and moderate-income households are defined in Chapter 130.31.020 as:
- a. "Very low-income household" means a household that earns less than 50 percent of the area median income for El Dorado County, adjusted for family size and updated annually. This term includes extremely low-income households earning less than 30 percent of the area's median income for El Dorado County, adjusted for family size and updated annually.
 - b. "Lower income household" means a household that earns between 50 and 80 percent of the area median income for El Dorado County, adjusted for family size and updated annually.
 - c. "Moderate-income household" means a household that earns between 80 and 120 percent of the area median income for El Dorado County, adjusted for family size and updated annually.
3. Effective sixty (60) days following the adoption of this resolution, the following fees shall be paid to the County prior to the issuance of the building permit by all new residential development within the District.

Fee	Amount
Single Family Residential	\$ 14,603
Multi-Family Residential & Affordable Housing	\$ 9,639
Age-Restricted Residential	\$ 8,534
Serrano Single-Family Residential	\$ 7,807
Serrano Multi-Family Residential	\$ 5,152
Serrano Age-Restricted Residential	\$ 4,530
Mobile Home Park Homes	<i>Exempt</i>
Accessory Dwelling Units	<i>Exempt</i>

- 4. New or replacement mobile/manufactured homes in a mobile/manufactured home park, as defined in the El Dorado County Code Zoning Ordinance Glossary, shall be exempt from the above fees.
- 5. Accessory Dwelling Units (ADUs), which shall be defined as Secondary Dwellings as defined in the El Dorado County Code Zoning Ordinance Glossary, and in any amendments for Accessory Dwelling Units pursuant to Government Code 65852.2, shall be exempt from the above fees.
- 6. 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 landowner shall be required to provide evidence of prior payment of the fee.
- 7. The adjusted fee established by this 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.

- 8. Any judicial action or proceedings to attack, review, set aside, void, or annul the 3% fee adjustment provided for in this Resolution shall be brought within 120 days of adoption of this Resolution. If this Resolution is set aside, void, or annulled for any reason and no subsequent Resolution provides otherwise, this Resolution shall be repealed automatically and Resolution 083-2025, adopted June 17, 2025, and the fees established therein shall remain in effect. Subject to this limitation, this Resolution supersedes Resolution 083-2025.
- 9. Any adjustment or increase 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.
- 10. 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 21st day of April, 2026, by the following vote of said Board:

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

Attest:
 Kim Dawson
 Clerk of the Board of Supervisors

By: Kyra Schaffey
 Deputy Clerk

[Signature]
 Chair, Board of Supervisors
 Brooke Laine

EXHIBIT A

Description	Current Fee	2025 CPI Adjustment
		3.0%
Single Family Residential	\$ 14,178	\$ 14,603
Multi-Family Residential & Affordable Housing	\$ 9,358	\$ 9,639
Age-Restricted Residential	\$ 8,285	\$ 8,534
Serrano Single Family Residential	\$ 7,580	\$ 7,807
Serrano Multi-Family Residential	\$ 5,002	\$ 5,152
Serrano Age-Restricted Residential	\$ 4,398	\$ 4,530
Mobile Home Park Homes	Exempt	Exempt
Accessory Dwelling Units	Exempt	Exempt