



RESOLUTION NO. 152-2025
OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO
SETTING FOR ELECTION A MEASURE PROPOSING A RENEWAL OF
THE EXISTING LIBRARY SPECIAL TAX IN THE
SOUTH LAKE TAHOE LIBRARY ZONE OF BENEFIT (ZONE F)
WITHIN COUNTY SERVICE AREA NO. 10

WHEREAS, the Board of Supervisors has previously established the authority for County Service Area No. 10 to provide library services and facilities, and did, on August 1, 1995 establish the South Lake Tahoe Zone of Benefit (Zone F) within County Service Area No. 10 for the purpose of delivering such library services and facilities, and

WHEREAS, Government Code section 25213(d) expressly authorizes a county service area to provide library services and facilities, and

WHEREAS, Government Code section 25215.2 expressly authorizes the Board of Supervisors to levy special taxes to fund the costs of operating and maintaining authorized services and facilities within a county service area subject to voter approval, and

WHEREAS, Government Code section 53717 also expressly authorizes a county to levy special taxes to provide public library facilities and services, and

WHEREAS, on November 30, 2004, the Board of Supervisors passed and adopted Resolution 361-2004 to levy a special tax for library services within the South Lake Tahoe Zone of Benefit (Zone F) of County Service Area No. 10, which was approved by the voters on March 8, 2005, and

WHEREAS, on February 11, 2014, the Board of Supervisors passed and adopted Resolution 010-2014 to extend the sunset date of the library special tax for twelve (12) years, which was approved by the voters on June 3, 2014, and

WHEREAS, the existing library special tax within County Service Area No. 10, Zone F is due to expire on June 30, 2027, and

WHEREAS, the Board of Supervisors proposes to continue to levy a library special tax within County Service Area No. 10, Zone F to replace the expiring library special tax to ensure continued funding for library services within Zone F, and

WHEREAS, pursuant to state law, the Board of Supervisors is required to place the proposed tax before the voters of County Service Area No. 10, Zone F, and

WHEREAS, such special tax shall take effect only if approved by 2/3 of the voters casting ballots at the election on the special tax within County Service Area No. 10, Zone F.

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 South Lake Tahoe Library Zone of Benefit (Zone F) within County Service Area No. 10. If approved by the voters, the measure would renew the library parcel tax that is due to expire on June 30, 2027 for twenty (20) years in the amount of \$25.50 per parcel per year beginning July 1, 2027 to fund library facilities and services within Zone F.
2. The library special tax is a flat parcel tax and shall apply uniformly to all parcels of real property. "Parcel of real property" shall mean any improved or unimproved land that is wholly or partially located within the South Lake Tahoe Library Zone of Benefit (Zone F) in County Service Area No. 10 and includes a timeshare estate for which the right to occupy the timeshare estate is divided into specified periods of time on a periodic basis that is legally transferrable.
3. The tax imposed by this Resolution shall appear as a separate item on the property tax bill parcel and collected at the same time and 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 such tax.
4. The special tax shall be increased annually in proportion to the increase in the Consumer Price Index (CPI), San Francisco Area, all items, most recently available prior to the date of the annual increase, provided, however, the annual increase shall not exceed three percent (3%) in any year.
5. The special tax amount shown on Exhibit A shall take effect and be imposed only if it is approved by a two-thirds vote of the votes cast on the measure.
6. Upon approval of the special tax described herein, there shall be created an account into which proceeds of the tax shall be deposited. Additionally, the special tax is subject to the accountability measures required by state law, including annual reports prepared in accordance with California Government Code section 50075.3.
7. Notification shall be provided of the special tax, if approved, to each owner of a parcel affected by the tax who does not reside within the zone boundaries, in accordance with the requirements of California Government Code section 54930.
8. The Registrar of Voters is hereby authorized and directed to take all actions necessary for submit the ballot measure set forth above to the voters, to conduct the election, to canvass the results thereof, and to certify the results to the Board

of Supervisors. Said election shall be consolidated with the primary election occurring in the County on June 2, 2026.

9. If any provision of this Resolution, the ballot measure, or the application of either document is found to be invalid, or if the special parcel tax is found inapplicable to any particular parcel within the zone of benefit by a court of competent jurisdiction, the remainder of this Resolution, the ballot measure, and the application of the special parcel tax to the remaining parcels within the zone of benefit shall not be affected and, to this end, the provisions of this Resolution and the ballot measure are severable.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 18th day of November, 2025 by the following vote of said Board:

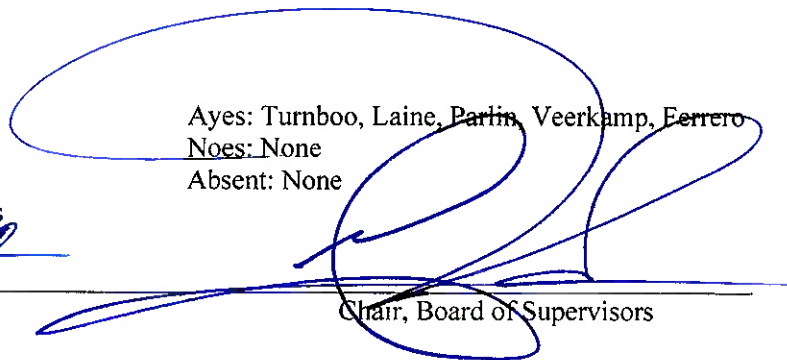
Attest:
Kimberly Dawson
Clerk of the Board of Supervisors

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

By:



Deputy Clerk



Chair, Board of Supervisors

EXHIBIT A
SPECIAL TAX BALLOT MEASURE
COUNTY SERVICE AREA 10, SOUTH LAKE TAHOE LIBRARY
ZONE OF BENEFIT (ZONE F)

Shall the measure to renew an existing special tax funding South Lake Tahoe Library services, hours, and operations to avoid reduced hours or closure by levying \$25.50 per year per parcel of real property within CSA No. 10 South Lake Tahoe Library Zone of Benefit (Zone F), subject to annual inflation adjustment not to exceed 3%, for a period of twenty years beginning July 1, 2027 and continuing until June 30, 2048, be adopted?

YES___

NO___