



## RESOLUTION NO.

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

PROPOSING A COUNTY WIDE SPECIAL TAX FOR THE PURPOSE OF REPLACING THE CAMERON PARK LIBRARY BENEFIT ASSESSMENT (ZONE D), THE EL DORADO HILLS LIBRARY SPECIAL TAX (ZONE E), THE SOUTH LAKE TAHOE LIBRARY SPECIAL TAX (ZONE F), THE GEORGETOWN LIBRARY SPECIAL TAX (ZONE G), AND ESTABLISHING A LIBRARY SPECIAL TAX IN THE PLACERVILLE/POLLOCK PINES ZONE OF BENEFIT (ZONE H), ALL 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

**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 authorizes a county service area to levy special taxes subject to voter approval, and

**WHEREAS**, Government Code section 53717.2 allows a public library special tax to be "on or based on benefit received by parcels of real property," and

**WHEREAS**, the Board of Supervisors proposes to levy a special tax to ensure that funding will exist to maintain library hours and operations, and

**WHEREAS**, the proposed special tax will apply uniformly throughout County Service Area No. 10 and will replace the existing Cameron Park library benefit assessment (Zone D), the El Dorado Hills library special tax (Zone E), the South Lake Tahoe library special tax (Zone F), and the Georgetown library special tax (Zone G),

**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 in the affected zones of benefit, and

**WHEREAS**, under state law, 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,

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors finds, determines, declares and orders as follows:

1. That upon approval by the voters as set forth in this Resolution, the Board of Supervisors, as the governing authority of County Service Area No. 10 and its zones of benefit, shall cease collecting the Zone D library benefit assessment approved in 1994, the Zone E library special tax approved in 2004, the Zone F library special tax approved in 2005, and the Zone G library special tax approved in 2005.
2. That upon approval by the voters as set forth in this Resolution, the Board of Supervisors, as the governing authority of County Service Area No. 10 and its zones of benefit, shall levy and assess annually a special tax to be used solely for library services and facilities, on each parcel of property, residential and non-residential, within County Service Area No. 10, inclusive of Cameron Park (Zone D), El Dorado Hills (Zone E), South Lake Tahoe (Zone F), Georgetown (Zone G), and Placerville/Pollock Pines zone of benefit (Zone H), in the sum of \$17.58 per parcel (the “base tax”) commencing with the fiscal year 2013-14 and continuing each fiscal year thereafter, except for those parcels as outlined as follows:
  - a. The annual amount of the special tax on parcels of land with no improvement value, as determined by the El Dorado County Assessor, shall be fifty percent (50%) of the base tax per parcel.
  - b. The annual amount of the special tax on parcels of land developed with multi-family residential dwelling units (excluding time shares) shall be eighty percent (80%) of the base tax multiplied by the number of multi-family residential dwelling units on the parcel.
  - c. The annual amount of the special tax on parcels of land developed as mobile home parks shall be fifty percent (50%) of the base tax multiplied by the number of mobile home park dwelling units on the parcel.
  - d. The annual amount of the special tax on timeshare parcels shall be \$1.00 per timeshare interest.
  - e. Parcels of land developed with churches, cemeteries, or schools shall be exempt.

3. "Parcel of property" as used in this resolution shall mean any contiguous unit of real property held in separate ownership, which is capable of sale or transfer without further action under the Subdivision Map Act (Government Code section 66410, et seq.).
4. The tax imposed by this resolution shall appear as a separate item on the tax bill of each such taxable parcel and shall be collected at the same time and manner as county 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.
5. The tax rates for parcels as determined above 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 increase, provided, however, that this increase shall not exceed three percent (3%) in any year.  
The base special tax shall not exceed \$25.00 per taxable parcel.
6. The special tax described herein shall be imposed for a period of fifteen (15) years, at the end of which time the special tax shall cease to be imposed.
7. Upon approval of the special tax described herein, there shall be created an account into which proceeds of the tax shall be deposited. Additionally, an annual report shall be prepared in accordance with Government Code section 50075.3.
8. The following tax measure be submitted to the voters throughout County Service Area No. 10:  

To maintain library services, shall El Dorado County levy a special tax within CSA10, commencing in fiscal year 2013/2014, and expiring after 15 years, at the following rates (with annual increases up to 3%): base tax of \$17.58 per parcel, 80% of the base tax per multi-family residential dwelling unit, 50% of the base tax per mobilehome for parcels containing mobilehome parks, 50% of the base tax for unimproved parcels, and \$1.00 per timeshare?
9. The Registrar of Voters is hereby authorized and directed to take all actions necessary for the conduct of the special election, to canvass the results thereof and to certify the results to the Board of Supervisors.

Said election shall be consolidated with the general election occurring in the County on on November 6,  
2012.

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:	Ayes:
Terri Daly	Noes:
Acting Clerk of the Board of Supervisors	Absent:

By: _____	_____
Deputy Clerk	Chairman, Board of Supervisors