



RESOLUTION NO.  
**OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO**

**SETTING FOR ELECTION A MEASURE PROPOSING A RENEWAL OF THE LIBRARY  
SPECIAL TAX IN THE SOUTH LAKE TAHOE 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 within a county service area subject to voter approval, 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**, the existing library special tax within County Service Area No. 10, Zone F is due to expire on June 30, 2015, 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** that the Board of Supervisors finds, determines, declares and orders as follows:

1. Upon approval by the voters as set forth in this Resolution, there shall be levied and assessed annually a special tax on each taxable parcel of property, improved and unimproved, residential and non-residential, within County Service Area No. 10, South Lake Tahoe Zone of Benefit (Zone F) for library services and facilities, in the amount of \$20.00 per parcel commencing with fiscal year 2015/16 and continuing each fiscal year thereafter for 12 years, through fiscal year 2026/2027.

2. "Parcel of property" as used in this Resolution shall mean any parcel of land, developed or undeveloped, that is wholly or partially located within the South Lake Tahoe Zone of Benefit (Zone F) for which the County Assessor of El Dorado County has assigned an assessor's parcel number and levies *ad valorem* property taxes in any year, and includes 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.). All real property that are otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall be exempt from the library parcel tax in such year. The tax imposed by this Resolution shall be a tax upon each parcel of property regardless of the type of improvement or use of the property. For time shares, the tax shall be levied on a per time share unit basis. A time share unit is a residential unit for which (a) the right to occupy such unit is divided into specified periods of time on a periodic basis, and (b) the right to occupy such unit for a particular period of time on a periodic basis is legally transferable.
3. 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.
4. 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.
5. The special tax described herein shall be imposed for a period of twelve (12) years, at the end of which time the special tax shall cease to be imposed.
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, an annual report shall be prepared in accordance with Government Code section 50075.3.
7. The following tax measure be submitted to the voters throughout County Service Area No. 10, Zone F:

"To replace the previous voter-approved expiring library special tax, shall El Dorado County levy the amount of \$20.00 annually per parcel (with annual inflation adjustment not to exceed 3%) within County Service Area No. 10 South Lake Tahoe Zone of Benefit, Zone F, for a period of twelve (12) years commencing in fiscal year 2015/16, to preserve continued funding for library services, hours, and operations and help avoid library closure?"
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 general election occurring in the County on June 3, 2014.

9. If for any reason 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 balance 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 \_\_\_\_ day of \_\_\_\_\_, 20\_\_, by the following vote of said Board:

Attest:  
James S. Mitrison  
Clerk of the Board of Supervisors

Ayes:  
Noes:  
Absent:

By: \_\_\_\_\_  
Deputy Clerk

\_\_\_\_\_  
Chairman, Board of Supervisors