



## Legislation Details (With Text)

**File #:** 24-0013      **Version:** 1

**Type:** Agenda Item      **Status:** Approved

**File created:** 12/12/2023      **In control:** Board of Supervisors

**On agenda:** 1/9/2024      **Final action:** 1/9/2024

**Title:** Chief Administrative Office recommending the Board receive and file special tax reports for County Service Area 3 and County Service Area 7, specific to the County of El Dorado ambulance services for Fiscal Year 2022-2023.

**FUNDING:** Special Tax.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. A - Ambulance Special Tax Report FY22-23

| Date     | Ver. | Action By            | Action   | Result |
|----------|------|----------------------|----------|--------|
| 1/9/2024 | 1    | Board of Supervisors | Approved | Pass   |

Chief Administrative Office recommending the Board receive and file special tax reports for County Service Area 3 and County Service Area 7, specific to the County of El Dorado ambulance services for Fiscal Year 2022-2023.

**FUNDING:** Special Tax.

### DISCUSSION / BACKGROUND

Government Code Section 25210 et seq., also known as the County Service Area Law, established the authority and method for counties to finance and provide needed public facilities and services.

County Service Area No. 3 (CSA No. 3) was established on January 21, 1963, for the purpose of providing extended services, namely mosquito abatement, via Resolution No. 9-63. In 1982, the Board of Supervisors amended the authority of CSA No. 3, through Resolution No. 210-82, to include extended ambulance services be provided within the unincorporated area of CSA No. 3.

The creation of County Service Area No. 7 (CSA No. 7) was approved by County voters via an election on November 2, 1976, and was formally established by the Board of Supervisors on December 7, 1976, through Resolution No. 316-76. A special tax to fund fire-based advanced life support ambulance services within CSA No. 7 was created through Resolution 172-97, adopted on July 22, 1997, and approved by County voters on November 4, 1997.

Government Code Sections 50075 through 50077.5 were enacted to earn voters' confidence and support of special taxes by demonstrating to the voters that local agencies spend these funds on the intended facilities and services. To accomplish this goal, Government Code Section 50075.1 requires that any local special tax measure which is subject to voter approval and would provide for the imposition of a special tax by a local agency shall provide accountability measures that include, but are not limited to, all of the following:

1. A statement indicating the specific purposes of the special tax.
2. A requirement that the proceeds be applied only to the specific purposes identified pursuant to Government Code Section 50075.1, subdivision (a).
3. The creation of an account into which the proceeds shall be deposited.
4. An annual report containing information regarding the use of proceeds pursuant to Government Code Section 50075.3.

The first three requirements of Government Code Section 50075.1 were fulfilled through the establishment of the two special tax districts commonly known as CSA No. 3 and CSA No. 7. The fourth requirement, an annual report including the amount of funds collected and expended, is attached.

#### **ALTERNATIVES**

Failure to receive and file the aforementioned reports would result in the County being out of compliance with the legislative requirements of Government Code Section 50075.3 that special tax reports for CSA No. 3 and CSA No. 7 be filed annually with the County.

#### **PRIOR BOARD ACTION**

N/A

#### **OTHER DEPARTMENT / AGENCY INVOLVEMENT**

N/A

#### **CAO RECOMMENDATION / COMMENTS**

Approve as recommended.

#### **FINANCIAL IMPACT**

N/A

#### **CLERK OF THE BOARD FOLLOW UP ACTIONS**

N/A

#### **STRATEGIC PLAN COMPONENT**

Good Governance

#### **CONTACT**

Sue Hennike, Assistant Chief Administrative Officer