



Legislation Text

File #: 24-0307, **Version:** 1

Department of Transportation requesting the Board approve and authorize the Chair to sign Resolution **050-2024** delegating authority to the Department of Transportation Director to annually adjust assessment and special tax amounts for Zones of Benefit pursuant to voter approved ballot measures containing inflation indexes. (~~4/5 vote required~~)

FUNDING: Zone of Benefit Assessments and Special Taxes (100%).

DISCUSSION / BACKGROUND

The Policy and Procedure Guidelines for Creation and Administration of Zones of Benefit (Zones) within a County Service Area (Guidelines), amended version adopted June 2, 1987, provided for the zone advisory committees to make recommendations regarding the level of the annual assessments to be placed on the tax roll. Assessments were set annually by resolution of the Board, as allowed under County Service Area laws at the time. On February 10, 2015 (Legistar File 14-1292, Item 29) the Guidelines were amended for, among other things, consistency with current state laws and County practices regarding benefit assessments and special taxes.

Government Code sections 25215.2, together with section 25217.4, authorizes the Board to levy a special tax for services and improvements in a zone, subject to voter approval. Government Code section 53739 authorizes the Board to include in any special tax or benefit assessment a provision that allows the special tax to be adjusted for inflation pursuant to a defined formula. The Board has approved, and the voters have approved, various special taxes that included a provision that allows the special tax to be adjusted for inflation based on a clearly defined index.

The voters of the following Zones approved their respective ballot measures tying the special tax or assessment to an inflationary index:

Euer Ranch 6 & 7 Drainage Zone #98309, approved by the voters in 2005, annual adjustment tied to the Engineering New Report Construction Index; and

Silver Springs Road & Drainage Zone #98611, approved by the voters in 2005, annual adjustment tied to the Engineering News Report Construction Index ; and

West Valley Village Road & Drainage Zone #98612, approved by the voters in 2006, annual adjustment tied to the Engineering News Report Construction Index; and

Texas Hill Road Zone #98112, approved by the voters in 2006, annual adjustment tied to the Engineering News Report Construction Cost Index; and

Maverick Road Zone #98188, approved by the voters in 2007, annual adjustment tied to the Engineering News Record Construction Cost Index; and

Carson Crossing Drainage Zone #98310, benefit assessment approved after no majority protest in Resolution No. 041-2016, annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area; and

Pilot View Road Zone #98135, approved by the voters in 2018, annual adjustment tied to the California Price Index for Urban Wage Earners and Clerical Workers.

The Board has previously delegated authority to the Director of Transportation, or designee, to

perform the administrative adjustment of certain recently approved special taxes. Accordingly, staff recommends the Board delegate the authority to perform the administrative adjustments for the Zones listed above to the Director of Transportation, or designee, to improve administrative efficiencies, reduce costs related to bringing yearly items to the Board so the adjustments can be performed in a timely manner, and better serve the public.

ALTERNATIVES

The Board may choose not to approve the Resolution, however Department of Transportation would be required to bring annual adjustments to the Board for approval for all seven (7) Zones annually.

PRIOR BOARD ACTION

N/A

OTHER DEPARTMENT / AGENCY INVOLVEMENT

County Counsel

CAO RECOMMENDATION / COMMENTS

Approve as recommended.

FINANCIAL IMPACT

There is no change to Net County Costs. The annual adjustments will result in increased revenues for the seven (7) Zones mentioned, allowing for increased maintenance services and additional savings toward future projects.

CLERK OF THE BOARD FOLLOW UP ACTIONS

- 1) The Clerk of the Board will obtain the Chair's signature on the Resolution.
- 2) The Clerk of the Board will provide one (1) certified copy of the Resolution to the Department of Transportation, attention of Elizabeth Hess, for implementation as authorized by law.

STRATEGIC PLAN COMPONENT

Good Governance and Infrastructure

CONTACT

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Department of Transportation