



# County of El Dorado

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## Legislation Text

File #: 08-1399, Version: 1

Transportation recommending the Board receive and file the Annual Report of Special Taxes for County Service Area No. 3 and No. 9 Zones of Benefit for Fiscal Years 2005-2006, 2006-2007, and 2007-2008.

**RECOMMENDED ACTION:** Approve.

BUDGET SUMMARY:		
Total Estimated Cost		\$ 0.00
Funding		
Budgeted	\$ 0.00	
New Funding	\$	
Savings	\$	
Other	\$	
Total Funding Available	\$ 0.00	
Change To Net County Cost		\$ 0.00

Fiscal Impact/Change to Net County Cost:

There is no fiscal impact associated with the receipt and filing of this report.

Background:

Chapter 2.2 of the California Government Code, also known as "County Service Area Law" contains the regulations for establishing and governing county service areas.

Government Code Section 25210.6a expressly authorizes a zone within a county service area to levy a special tax to fund the activities for which the zone was established subject to voter approval. Special taxes have been approved by the electorate for one zone of benefit in County Service Area #3 and forty-one zones of benefit in County Service Area #9.

The Government Code requires each special tax measure subject to voter approval on or after January 1, 2001 to include four "accountability measures" as detailed in Section 50075.1. The first three accountability measures; 1) a statement indicating the specific purposes of the special tax; 2) a requirement that the proceeds be applied only to those purposes; and 3) the creation of an account into which the proceeds are deposited are included in the formation documents for each zone and are on file with the Auditor-Controller and in the Department of Transportation. The fourth accountability measure is an annual report presented to the governing board of the levying local agency by the chief fiscal officer of that agency.

As detailed in Government Code Section 50075.3, the annual report must contain the amount of funds collected and expended and the status of any project funded for the specific purposes of the special tax. The reporting deadline is January 1 of the year following the end of each fiscal year.

**Reason for Recommendation:**

Administration of the County Service Area Zones of Benefit was transferred to the Department of Transportation in May 2005. With the filing of the 2005-2006 tax rolls, the fiscal year end closing reports in conjunction with the final adoption of the new fiscal year budget were considered to fulfill the annual reporting requirement for special taxes. No additional reports were produced or filed.

Beginning with the submission of the direct charge levies for inclusion on the 2007-2008 tax rolls, the Auditor-Controller added the requirement of the Government Code Section 50075 Reporting Certification Form, which clarified the content of and schedule for the annual report of special taxes, and requested a copy of the report filed with your Board. Department of Transportation staff completed the forms and advised the Auditor-Controller that a reports for 2005-2006 and 2006-2007 would be filed at later dates.

In order to satisfy the requirements of Government Code Section 50075.1(d) and 50075.3, reports have been prepared for each zone of benefit that is funded through the levy of a special tax for each of the fiscal years 2005-2006, 2006-2007 and 2007-2008.

Each report consists of a listing by index code of the zones of benefit funded through the levy of special taxes for the indicated fiscal year, and a single page report for each of the listed zones. The report includes the purpose of the special tax; the requirement that the special tax be applied only to the purpose of the zone; the fund number, index code and user code established with the Auditor-Controller as the account into which the zone proceeds are deposited; the total funds collected and expended for the zone during the specified fiscal year; and the status of projects and activities funded through the zone. Copies have been provided to the Auditor-Controller for fiscal years 2005-2006 and 2006-2007.

The Department of Transportation has established a process by which the annual reporting may be completed with the close of each fiscal year and provided to your Board prior to the deadline of January 1 of each following year.

**Action to be taken following Board approval:**

The Board will receive and file the reports.

**Contact:**  
Tom Celio

**Concurrences:**

