



## Legislation Text

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**File #:** 24-0527, **Version:** 1

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**HEARING** - Department of Transportation recommending the Board:

1) Conduct a public hearing to consider public comment on the Annual Written Report of Benefit Assessments/Service Charges for the Zones of Benefit within County Service Area 9 for providing certain services, including road improvement and maintenance; drainage facility improvement and maintenance, landscape maintenance, street lighting, and/or wetland-related services; and

2) Adopt and authorize the Chair to sign Resolution **097-2024** confirming the Annual Written Report and authorizing the benefit assessments/service charges to be collected in the same manner as the County's ad valorem real property taxes for Fiscal Year 2024-25, noting that the pre-existing benefit assessments/service charges have been in place and collected prior to the effective date of Proposition 218, with no increases in the amounts and no change in the methodology for calculating said amounts.

**FUNDING:** County Service Area Benefit Assessments/Service Charges. (100%)

### **DISCUSSION / BACKGROUND**

There are 94 Zones of Benefit within County Service Area 9, which were formed to provide certain services within their boundaries, including road improvement and maintenance, drainage facility improvement and maintenance, landscape maintenance, street lighting, and/or wetland-related services. Of those, 46 are funded through special taxes which do not require annual confirmation but are subject to accountability reporting under section 50075 et seq. of the Government Code and will be filed under separate cover at a later date. There are also seven (7) drainage zones that receive no funding, for which Department of Transportation staff continues to work toward resolving.

The Annual Report of each of the zones funded through a benefit assessment/service charge is included herein and is on file with the Clerk of the Board. Exhibit A of the attached Resolution summarizes the detailed reports. The summary includes a description of the types of services provided in each zone of benefit.

The Board may, at its discretion, appoint Advisory Committees for zones of benefit. Advisory Committees that are appointed for Zones of Benefit in need of road, drainage, landscape, street lighting, and wetland-related services hold duly noticed meetings each year to consider their proposed budgets and make recommendations regarding work projects. Based on this year's meeting discussions, the appointed Advisory Committees request that the Board confirm the Annual Report to be applied to the 2024-25 tax roll as summarized in Exhibit A of the attached Resolution and detailed in the Annual Report.

The proposed benefit assessments/service charges are a continuation of the pre-existing benefit assessments/service charges that have been in place and collected prior to the effective date of Proposition 218. The continued assessments are not subject to a vote. County Counsel has previously determined that, so long as they are not increased and there is no change to the methodology by which the amounts are calculated, these assessments/service charges are exempt from the procedures and approval process of Article XIID of the California Constitution, under

Section f(a) of the Article.

Authority for Benefit Assessments/Service Charges

Chapter 2.5 of the California Government Code, also known as “County Service Area Law,” contains the regulations for establishing and governing county service areas. This chapter replaced Chapter 2.2, formerly used for the same purpose, through the adoption of Senate Bill 1458, effective January 1, 2009.

Revised County Service Area Law omits section 25210.77a, which authorizes the Board of Supervisors to fix and collect charges to fund services within a County Service Area. Such assessments remain valid, as provided for in section 25210.3(d) of the new chapter, which states:

“Any indebtedness, bond, note, certificate of participation, contract, special tax, benefit assessment, fee, charge, election, ordinance, resolutions, regulations, rule or any other action of a board taken pursuant to the former Chapter 2.2 before January 1, 2009, shall not be impaired or voided solely because of the enactment of this Chapter, or any error, omission, informality, misnomer, or inconsistency with this Chapter.”

Additionally, the reporting and hearing requirements of former section 25210.77a and County Ordinance Code Chapter 3.30 remain applicable to such charges and assessments imposed pursuant to that section.

Former Government Code section 25210.77a(a) and County Ordinance Code section 3.30.020 include a requirement that, once each year, the Board of Supervisors receive a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the charge for each parcel computed in conformity with the Ordinance authorizing collection of the charges on the tax roll.

Former Government Code section 25210.77a(b) and County Ordinance Code section 3.30.030 also require a public hearing be set for the purpose of registering objections to or protests against the charges to be fixed by the Board, at the conclusion of which the Board adopts the Resolution that confirms the content of the Annual Report and authorizes the charges to be collected in the same manner as the County’s ad valorem property taxes. A public hearing to consider the proposed assessments has been scheduled for June 11, 2024, at 11:00 a.m., and noticed as required by County Ordinance Code section 3.30.030. Notices were scheduled for publication in the Georgetown Gazette, the Mountain Democrat, and the Tahoe Tribune between May 29, 2024, and June 7, 2024.

**ALTERNATIVES**

The Board may choose not to adopt the Resolution to confirm the Annual Report and authorize collection of the benefit assessments/service charges for Fiscal Year 2024-25. This would leave the zones with insufficient funding for road improvement and maintenance services. Any new, increased, or replacement benefit assessment or special tax is subject to landowner or registered voter approval through statutory proceedings.

**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 proposed benefit assessments/service charges will provide revenue to fund each zone's proposed work projects, the contribution to the Road Zone Insurance Policy, and other costs related to zone administration. The total assessment for Fiscal Year 2024-25 for the zones of benefit within County Service Area 9 is projected to be \$311,723.28.

**CLERK OF THE BOARD FOLLOW UP ACTIONS**

1)The Clerk of the Board will obtain the Chair's signature on the Resolution and have the Resolution recorded.

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**

Priority: N/A

Action Item: N/A

**CONTACT**

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Department of Transportation