



Legislation Details (With Text)

File #: 14-0452 **Version:** 1

Type: Agenda Item **Status:** Approved

File created: 3/19/2014 **In control:** Board of Supervisors

On agenda: 4/22/2014 **Final action:** 4/22/2014

Title: Community Development Agency, Administration and Finance Division, recommending the Board consider the following:

- 1) Submit a measure to the voters of the Pineoakio Road Zone of Benefit No. 98129 within County Service Area No. 9, to consider a special tax to replace the current benefit assessment;
- 2) Approve and Authorize the Chair to sign Resolution 042-2014 authorizing the Registrar of Voters to submit the measure to the electorate in a mailed ballot election to be held August 26, 2014;
- 3) The tax amount shall appear as a separate item on the tax bill of each affected parcel and shall be collected at the same time and manner as county ad valorem 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 same procedure and sale in the 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 special tax is subject to the accountability measures required by State Law; and
- 5) The special tax shall take affect and be imposed only if it is approved by a two-thirds majority of the votes cast in the mailed ballot election on August 26, 2014.

FUNDING: No federal funding.

Sponsors:

Indexes:

Code sections:

Attachments: 1. A - Contract Routing Sheet 4/22/14, 2. B - Resolution 4/22/14, 3. C - Exhibit A 4/22/14, 4. D - Vicinity Map 4/22/14, 5. executed Resolution 042-2014.pdf

Date	Ver.	Action By	Action	Result
4/22/2014	1	Board of Supervisors	Approved	Pass

Community Development Agency, Administration and Finance Division, recommending the Board consider the following:

- 1) Submit a measure to the voters of the Pineoakio Road Zone of Benefit No. 98129 within County Service Area No. 9, to consider a special tax to replace the current benefit assessment;
- 2) Approve and Authorize the Chair to sign Resolution **042-2014** authorizing the Registrar of Voters to submit the measure to the electorate in a mailed ballot election to be held August 26, 2014;
- 3) The tax amount shall appear as a separate item on the tax bill of each affected parcel and shall be collected at the same time and manner as county ad valorem 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 same procedure and sale in the 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 special tax is subject to the accountability measures required by State Law; and
- 5) The special tax shall take affect and be imposed only if it is approved by a two-thirds majority of the votes cast in the mailed ballot election on August 26, 2014.

FUNDING: No federal funding.

BUDGET SUMMARY:	
Total Estimated Cost.....	\$1,000.00
Budget - Current FY.....	
Budget - Future FY.....	\$1,000.00
New Funding.....	
Savings.....	
Other.....	
Total Funding Available.....	\$1,000.00
Change To Net County Cost.....	\$0.00

Fiscal Impact/Change to Net County Cost

The estimated cost of the election is \$1,000.00. All costs associated with the election will be funded from the existing Pineoakio Road Zone of Benefit assessment. There is no Net County Cost.

Background

The Board of Supervisors formed the Pineoakio Road Zone of Benefit No. 98129 on April 29, 1986 for the purpose of providing road improvement and maintenance services. Beginning with fiscal year 1986-1987, zone operations have been funded through an annual benefit assessment of \$250.00 upon each parcel of land within the zone boundaries.

A total of twenty-eight (28) parcels within the zone are each subject to the benefit assessment, generating \$7,000.00 in revenue to fund road improvement and maintenance services on 1.96 miles of roads within the zone. If the proposed measure is approved, the current benefit assessment will be replaced with a special tax in the amount of \$350.00 per parcel for a period of five years beginning in fiscal year 2015-2016. At the end of the five year period, in fiscal year 2020-2021 the special tax amount will be adjusted to \$250.00 per parcel. If approved, the special tax will result in annual revenue of \$9,800.00, an increase of \$2,800.00 over the current assessment amount for each of the subsequent five fiscal years, 2015-2016 through 2019-2020.

Reason for Recommendation

The zone advisory committee recently notified Community Development Agency (Agency) staff of their desire to establish a special tax to replace the current benefit assessment. If approved, the special tax will increase zone revenue in order to complete planned special maintenance and improvement projects, including roadside brushing and paving the remaining unpaved portions of Pineoakio Road and Pineoakio Court. The zone advisory committee prefers a special tax to a benefit assessment because a benefit assessment cannot be achieved unless supported by an engineer's report, and because the special tax allows a "sunset" clause for the increased amount.

California state law requires approval by registered voters within the zone to establish or increase a special tax. The Registrar of Voters must conduct an election to allow the voters to consider the special tax. The Agency requests the Board of Supervisors set the measure shown on Exhibit A to the Resolution for mailed ballot elections. Should the measure pass, the special tax amount will

replace the existing benefit assessment. Should the measure fail to receive the required two-thirds majority approval, the advisory committee wishes the Board to continue the existing benefit assessment at the current level.

Clerk of the Board Follow Up Actions

1. The Clerk will produce two (2) certified copies of the Resolution;
2. The Clerk will distribute one (1) certified copy of the Resolution to the Agency;
3. The Clerk will distribute one (1) certified copy of the Resolution to the County Registrar of Voters.

Next Steps

The Registrar of Voters will conduct a mailed ballot election on August 26, 2014 to consider the establishment of a special tax for the purpose of providing road improvement and maintenance services within the Pineoakio Road Zone of Benefit No. 98129 within County Service Area No. 9.

Contact

Kate Sampson, Assistant Director
Administration and Finance Division

Concurrences

County Counsel