



County of El Dorado

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Legislation Details (With Text)

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Title: Hearing to consider adoption of Resolution 176-2008 establishing the annual benefit assessment for the 2008/09 tax year for Drainage Zones of Benefit within County Service Area No. 9, noting this is a continuation of the existing benefit assessments with no increase over current assessments.

FUNDING: Zone of Benefit Assessments.

Sponsors:

Indexes:

Code sections:

Attachments: 1. 08-2909 Contract Routing Sheet, 2. 08-2909 Resolution, 3. 08-2909 Exhibit A, 4. 08-2909 PubView Parcel List

Date	Ver.	Action By	Action	Result
12/10/2013	1	Board Of Supervisors	Adopted	Pass

Hearing to consider adoption of Resolution **176-2008** establishing the annual benefit assessment for the 2008/09 tax year for Drainage Zones of Benefit within County Service Area No. 9, noting this is a continuation of the existing benefit assessments with no increase over current assessments.

FUNDING: Zone of Benefit Assessments.

BUDGET SUMMARY:		
Total Estimated Cost		\$ 119,478.00
Funding		
Budgeted	\$ 119,478.00	
New Funding	\$	
Savings	\$	
Other	\$	
Total Funding Available	\$ 119,478.00	
Change To Net County Cost		\$ 0.00

Fiscal Impact/Change to Net County Cost:

The proposed benefit assessments will provide sufficient revenue to fund each zone's proposed work projects, contributions to the zone of benefit insurance policy and other costs related to zone administration. The total assessment for 2008/09 for the drainage zones of benefit within County Service Area #9 is \$119,478.00. There is no impact to the General Fund or the Road Fund, and there is no net County Cost.

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. The attached Resolution and this report are prepared in accordance with the Sections of County Service Area Law outlined below.

Section 25210.75 requires the Board of Supervisors to fix the rates of the county service area taxes each year and to levy the taxes upon all taxable property within the area. By adopting the attached Resolution, the Board of Supervisors fixes the fiscal year 2008/09 benefit assessment. As an action following the approval of the Resolution, the Department of Transportation will forward to the Auditor-Controller the list of affected Assessor’s Parcel Numbers and approved benefit assessment for each parcel for incorporation in the tax roll.

Section 25210.77a (a) requires that, once a year, the Board of Supervisors receives a 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 charges on the tax roll. Exhibit A, included with this letter, provides a summary of the number of assessed parcels, the assessment per parcel and the total assessment for each drainage zone of benefit within County Service Area #9. The detailed parcel descriptions and tax computations are found in the report titled “All Zone Parcel List” which is on file with the Clerk of the Board.

Finally, Section 25210.77a (b) requires a public hearing to be set for the purpose of registering protests to rates to be fixed by the Board of Supervisors in accordance with Government Code Section 25210.75.

Reason for Recommendation:

There are currently sixty-one (61) zones of benefit within County Service Area #9 that provide drainage facility maintenance and improvement services, the costs of which are covered through either benefit assessments or special taxes. The following is a recap of the number and type of zones that exist within County Service Area #9:

	Benefit Assessment	Special Tax	No Assessment
Drainage Only	25	18	6
Drainage and Road	<u>0</u>	<u>12</u>	<u>0</u>
Total	25	30	6

The special taxes that fund thirty (30) of the zones do not require annual renewal. Six of the drainage zones of benefit do not have an assessment or special tax. The Department of Transportation is working toward resolving this issue. The remaining twenty-five (25) drainage zones of benefit are funded through benefit assessments. In order to continue the assessments, your Board must conduct a public hearing annually, and provided there is no majority protest, adopt the assessments for the ensuing fiscal year. The benefit assessments proposed for the twenty-five (25) drainage zones of benefit within County Service Area #9 are included on Exhibit A of the attached Resolution.

The proposed assessments are a continuation of existing benefit assessments and represent no

increase over the fiscal year 2007/08 assessments. The continued assessments are not subject to a vote under El Dorado County Charter Section 210(c). County Counsel has determined that these assessments are exempt from the procedures and approval process of Proposition 218 under Section 5(a) of the propositions. A public hearing to consider the proposed assessments has been scheduled for June 17, 2008 at 9:00 a.m. and noticed as required by Government Code Section 25210.77a. Notice is scheduled for publication in the Mountain Democrat on June 2, 2008 and June 12, 2008 and in the Georgetown Gazette on May 29, 2008 and June 5, 2008.

Action to be taken following Board approval:

1. The Clerk of the Board will have the Resolution recorded upon signature by the Chairman, and will provide certified copies of the Resolution to the El Dorado County Auditor-Controller and the Department of Transportation for implementation as authorized by law.
2. The Department of Transportation will provide the Auditor-Controller with the affected Assessor's Parcel Number and approved benefit assessment amount for each parcel.

Contact:

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Concurrences:

County Counsel