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County of El Dorado

Legislation Details (With Text)

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Type:	Agenda Item	**Status:**	Approved
File created:	10/30/2018	**In control:**	Board of Supervisors
On agenda:	11/20/2018	**Final action:**	11/20/2018
Title:	Health and Human Services Agency recommending the Board receive and file special tax reports for County Service Area 3 and County Service Area 7, specific to the County of El Dorado ambulance services for Fiscal Year 2017-2018. FUNDING: Special tax and penalties on assessed properties in County Service Area 3 and in County Service Area 7.		
Sponsors:			
Indexes:			
Code sections:			
Attachments:	1. A - CSA 3, FY 2017-2018 special tax report, 11-20-2018., 2. B - CSA 7, FY 2017-2018 special tax report, 11-20-2018		

Date	Ver.	Action By	Action	Result
11/20/2018	1	Board of Supervisors	Approved	Pass

Health and Human Services Agency recommending the Board receive and file special tax reports for County Service Area 3 and County Service Area 7, specific to the County of El Dorado ambulance services for Fiscal Year 2017-2018.

FUNDING: Special tax and penalties on assessed properties in County Service Area 3 and in County Service Area 7.

DISCUSSION / BACKGROUND:

Government Code (GC) Section 25210 et seq., also known as the County Service Area Law, established the authority and method for counties to finance and provide needed public facilities and services.

County Service Area No. 3 (CSA No. 3) was established on January 21, 1963 for the purpose of providing extended services, namely mosquito abatement, via Resolution No. 9-63. In 1982, the Board of Supervisors amended the authority of CSA No. 3, through Resolution No. 210-82, to include extended ambulance services be provided within the unincorporated area of CSA No. 3.

The creation of County Service Area No. 7 (CSA No. 7) was approved by County voters via an election on November 2, 1976 and was formally established by the Board of Supervisors on December 7, 1976 through Resolution No. 316-76. A special tax to fund fire-based advanced life support ambulance services within CSA No. 7 was created through Resolution 172-97, adopted on July 22, 1997, and approved by County voters on November 4, 1997.

GC Sections 50075 through 50077.5 were enacted to earn voters' confidence and support of special taxes by demonstrating to the voters that local agencies spend these funds on the intended facilities and services. To accomplish this goal, GC Section 50075.1 requires that any local special tax

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measure which is subject to voter approval and would provide for the imposition of a special tax by a local agency shall provide accountability measures that include, but are not limited to, all of the following:

1. A statement indicating the specific purposes of the special tax.
2. A requirement that the proceeds be applied only to the specific purposes identified pursuant to GC Section 50075.1, subdivision (a).
3. The creation of an account into which the proceeds shall be deposited.
4. An annual report containing information regarding the use of proceeds pursuant to GC Section 50075.3.

The first three requirements of GC Section 50075.1 are fulfilled through the establishment of the two special tax districts commonly known as CSA No. 3 and CSA No. 7.

Requirement 4 specifies that the chief fiscal officer of the levying local agency (i.e., County) shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The report shall include the amount of funds collected and expended, as well as the status of any projects authorized to be funded.

ALTERNATIVES:
Failure to receive and file the aforementioned reports would result in the County being out of compliance with the legislative requirements of GC Section 50075.3 that special tax reports for CSA No. 3 and CSA No. 7 be filed annually with the County. These reports provide the information required in accordance with GC Section 50075.1(a) that specifies the authority under which the County may levy a special tax for maintaining an appropriate level of fire-based advanced life support ambulance service; GC Section 50075.1(b) that defines the purposes for which this tax may be used; and GC Section 50075.1(c) that identifies the special tax revenue fund in the County of El Dorado.

PRIOR BOARD ACTION:
1) 12-05-2017, File ID 11-1122, No. 18, HHSA Annual Special Tax Rpts for CSA 3 and CSA 7
2) 10-11-2016, File ID 11-1122, No. 16, HHSA Annual Special Tax Rpts for CSA 3 and CSA 7
3) 09-29-2015, File ID 11-1122, No. 14, HHSA Annual Special Tax Rpts for CSA 3 and CSA 7

OTHER DEPARTMENT / AGENCY INVOLVEMENT:
N/A

CAO RECOMMENDATION:
It is recommended that the Board receive and file these reports.

FINANCIAL IMPACT:
There is no impact to HHSA's Fiscal Year 2018-2019 Budget or to General Fund associated with the Board's filing of these annual special tax reports.

CLERK OF THE BOARD FOLLOW UP ACTIONS
1. Clerk of the Board to receive and file the FY 2017 - 2018 Special Tax reports and respective attachments for CSA No. 3 and CSA No. 7.
2. Clerk of the Board to provide a Certified Minute Order to HHSA Contracts Unit at 3057 Briw Road.

STRATEGIC PLAN COMPONENT:

N/A

CONTACT

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