



Legislation Text

File #: 14-0066, Version: 1

Library Department recommending the Board consider the following:

- 1) Receive a presentation regarding the status of library system funding;
- 2) Adopt Resolution **010-2014** setting for election a measure proposing renewal of the Library Special Tax in County Service Area No. 10, Zone F, South Lake Tahoe at the June 3, 2014 general election to replace the expiring library tax; and
- 3) Adopt Resolution **011-2014** setting for election a measure proposing renewal of the Library Special Tax in County Service Area No. 10, Zone G, Georgetown at the June 3, 2014 general election to replace the expiring library tax. (Est. Time: 30 Min.)

**FUNDING:** Library Special Taxes (No Federal Funds).

<b>BUDGET SUMMARY:</b>	
Total Potential Funding.....	\$550,000 (estimated)
South Lake Tahoe.....	\$450,000
Georgetown.....	\$100,000

**Fiscal Impact/Change to Net County Cost**

No change to Net County Cost.

**Background**

The Board of Supervisors established the South Lake Tahoe Zone of Benefit (Zone F) and the Georgetown Zone of Benefit (Zone G) within County Service Area No. 10 for the purposes of providing library services within those zones on August 1, 1995. On November 7, 1995 voters approved a benefit assessment to support the South Lake Tahoe Library by 72.4% and the Georgetown Library by 62.4% for a period of ten years. Benefit assessments required a simple majority vote for approval. The benefit assessments expired on June 30, 2005.

On November 30, 2004, the Board of Supervisors proposed a special tax within Zone F and Zone G to support the South Lake Tahoe Library and the Georgetown Library for an additional period of ten years. Voters approved the South Lake Tahoe Library tax by 81.5% and the Georgetown Library tax by 71.6%. The taxes will expire on June 30, 2015.

**Reason for Recommendation**

County Service Area No. 10, Zone F, South Lake Tahoe Library tax and Zone G, Georgetown Library tax will expire on June 30, 2015. The amount of the tax at the time that it was approved by the voters in 2005 was set at \$15.00 per parcel per year on both improved and unimproved parcels and began to be collected in 2005/2006. The tax increased annually at the same percentage as the Consumer Price Index, San Francisco Bay Area, but was capped at 3% annually. In the 2013/14 fiscal year, the amount of the tax is \$18.00 per parcel per year.

El Dorado County has set a general election for June 3, 2014. Resolution 010-2014 and Resolution 011-2014 place ballot measures before the voters to replace the expiring library taxes in South Lake Tahoe and Georgetown. Due to recent court rulings, the proposed new tax is not a renewal of the current tax, but is a new tax with new methodology that incorporates the strict interpretation of a “uniform” tax.

Resolution 010-2014 and 011-2014 set the proposed tax at \$20.00 per year, levied on both unimproved and improved parcels. The tax will expire in twelve years on June 30, 2027.

**Clerk of the Board Follow Up Actions**

1. Obtain Chair's signature on Resolutions.
2. Send copies of Resolutions to Library.

**Contact**

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**Concurrences**

County Counsel