



# County of El Dorado

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## Legislation Text

File #: 14-0702, Version: 1

Community Development Agency, Administration and Finance Division, recommending the Board conduct a public hearing to consider adoption of Resolution **079-2014** confirming the annual benefit assessment for the 2014-2015 tax year for the Zones of Benefit within County Service Area No. 9, noting this is a continuation of benefit assessments with no increase over current levels.

### **FUNDING:** Benefit assessments (No Federal Funds).

<b>BUDGET SUMMARY:</b>	
Total Estimated Cost.....	\$310,236.00
Budget - Current FY.....	
Budget - Future FY.....	\$310,236.00
New Funding.....	
Savings.....	
Other.....	
Total Funding Available.....	\$310,236.00
Change To Net County Cost.....	\$0.00

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

The proposed benefit assessments will provide revenue to fund each zone's proposed work projects, contributions to the zone insurance policy and other costs related to zone administration. The total assessment for 2014/2015 for the zones of benefit within County Service Area No. 9 is \$310,236.00. There is no impact to the General Fund or the Road Fund and there is no Net County Cost.

### **Background**

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 benefit assessments 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, regulation, 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 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 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 2520.77a(b) and County Ordinance Code Section 3.30.030 also require a public hearing be set for the purpose of registering protests to the rates to be fixed by the Board, at the conclusion of which the Board adopts the benefit assessments and confirms the content of the annual report.

### **Reason for Recommendation**

There are 96 zones of benefit within County Service Area No. 9 which were formed to provide certain services within their boundaries, including road improvement and maintenance services, drainage facility improvement and maintenance services, landscape maintenance services, street lighting, wetland related services, and cemetery maintenance and operations services. Of those, 45 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. Six drainage zones currently receive no funding. The Community Development Agency, Administration and Finance Division staff continues to work toward resolving this issue.

### Type of Services and Funding

Road Maintenance: 17 Assessments, 13 Special Taxes;  
Drainage Facilities: 25 Assessments, 18 Special Taxes, 6 no funding;  
Street Lighting: 2 Assessments, 1 Special Tax;  
Landscape, Lighting and Wetlands Related Services: 1 Assessment;  
Cemetery: 1 Special Tax;  
Road Maintenance and Drainage Facilities: 12 Special Taxes;  
Totals: 45 Benefit Assessments, 45 Special Taxes, 6 zones with no funding.

A detailed list for each zone funded through a benefit assessment is included with Exhibit A of the attached resolution. The summary includes a description of the types of services provided in each zone of benefit.

The Board of Supervisors may, at its discretion, appoint advisory committees for zones of benefit. Advisory committees appointed for the road maintenance zones of benefit and the drainage, landscape, lighting, and wetland related services zone of benefit have held duly noticed meetings to consider their proposed budgets and make recommendations regarding work projects each year. Based on discussions at those meetings, the advisory committees request that the Board confirm the

annual benefit assessments to be applied to the 2014/2015 tax rolls as shown on Exhibit A to the attached Resolution.

The proposed assessments are a continuation of existing benefit assessments and represent no increase over the fiscal year 2013/2014 assessments. The continued assessments are not subject to a vote under El Dorado County Charter Section 210(c). County Counsel has determined that, so long as they are not increased, these assessments are exempt from the procedures and approval process of Article XIII D of the California Constitution under Section 5(a) of the Article.

A public hearing to consider the proposed assessments has been scheduled for June 24, 2014 at 9:00 a.m., and noticed as required by Government Code Section 25210.77a. Notice is scheduled for publication in the Georgetown Gazette on June 12, 2014 and June 19, 2014, and the Mountain Democrat on June 9, 2014 and June 20, 2014.

#### **Clerk of the Board Follow Up Actions**

- 1) The Clerk will have the Resolution recorded upon signature by the Chair; and
- 2) The Clerk will provide two certified copies of the Resolution to the Administration and Finance Division for implementation as authorized by law.

#### **Next Steps**

The Administration and Finance Division will provide the Auditor Controller with a Certified Copy of each Resolution and a list of the affected Assessor's Parcel Numbers with the approved benefit assessment amount for each parcel.

#### **Contact**

Kate Sampson, Assistant Director  
Administration and Finance Division  
Community Development Agency

#### **Concurrences**

County Counsel