File #: 15-0514, **Version:** 1

HEARING - Community Development Agency, Administration and Finance Division, recommending the Board conduct a public hearing to consider adopting and authorizing the Chair to sign Resolution **085-2015** confirming the annual benefit assessments for the 2015/16 tax year for the Zones of Benefit within County Service Area No. 2, for road improvement and maintenance services, noting this is a continuation of benefit assessments with no increase over current levels. (Est. Time: 5 Min.)

FUNDING: County Service Area Benefit Assessments. (No Federal Funds)

DEPARTMENT RECOMMENDATION

Community Development Agency, Administration and Finance Division, recommends the Board conduct a public hearing and adopt a Resolution confirming the annual benefit assessments for the 2015/2016 tax year for the Zones of Benefit within County Service Area No. 2, noting this is a continuation of benefit assessments with no increase over current levels.

DISCUSSION / BACKGROUND

There are two zones of benefit within County Service Area No. 2 which were formed to provide road improvement and maintenance services within their boundaries. Advisory Committees appointed by the Board of Supervisors 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 2015/2016 tax roll as shown on Exhibit A to the attached Resolution.

The proposed assessments are a continuation of the existing benefit assessments and represent no increase over the fiscal year 2014/2015 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 16, 2015 at 10:00 a.m., and noticed as required by Government Code Section 25210.77a. Notice is scheduled for publication in the Mountain Democrat and Tahoe Tribune for June 3, 2015 and June 10, 2015 and in the Georgetown Gazette for June 4, 2015 and June 11, 2015.

Establishment of Benefit Assessments

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 25210.77a(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.

ALTERNATIVES
The Board may determine not to confirm the benefit assessments for the 2015/2016 tax year. This would leave the zones with insufficient funding for road improvement and maintenance services within the zones of benefit. Any new, increased, or replacement benefit assessment or special tax is subject to landowner or registered voter approval through statutory proceedings.

OTHER DEPARTMENT / AGENCY INVOLVEMENT
N/A

CAO RECOMMENDATION
CAO recommending moving staff's recommendation to confirm the benefit assessments for CSA #2 for FY 2015-16 that will not result in any increase in benefits assessment rates.

FINANCIAL IMPACT
The proposed benefit assessment will provide revenue to fund each zone's proposed work projects, contribution to the road zone insurance policy and other costs related to zone administration. The total assessment for 2015/2016 for the zones of benefit within County Service Area No. 2 is $68,200. There is no impact to the General Fund or the Road Fund, and there is no Net County Cost.

CLERK OF THE BOARD FOLLOW UP ACTIONS
1) The Clerk will have the Resolution recorded upon signature of two (2) copies by the Chair.
2) The Clerk will provide two certified copies of the Resolution to the Administration and Finance Division for implementation as authorized by law.

STRATEGIC PLAN COMPONENT
Public Infrastructure

CONTACT
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Administration and Finance Division
Community Development Agency