



# County of El Dorado

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## Legislation Text

File #: 08-0586, Version: 1

Hearing to consider adoption of Resolution **175-2008** establishing annual benefit assessment for the 2008/09 tax year for Road Zones of Benefit within County Service Area No. 9; noting this is a continuation of benefit assessments with no increase over current levels.

### FUNDING: Zone of Benefit Assessments

BUDGET SUMMARY:		
Total Estimated Cost		\$ 182,442.00
Funding		
Budgeted	\$ 182,442.00	
New Funding	\$	
Savings	\$	
Other	\$	
Total Funding Available	\$ 182,442.00	
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 road zone insurance policy and other costs related to zone administration. The total assessment for 2008/09 for the road zones of benefit within County Service Area #9 is \$182,442.00.

### 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 road 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 thirty road zones of benefit within County Service Area (CSA) #9 which were formed to provide road maintenance and improvement services within the boundaries of each zone. Of the thirty zones in CSA #9, twelve zones are funded through special taxes which do not require annual renewal. The remaining eighteen shown on Exhibit A of the attached Resolution were established with benefit assessments as the funding mechanism. Two of the road zones shown on Exhibit A are unfunded because each of the Advisory Committees has chosen not to assess those zones. Sixteen zones are funded through a benefit assessment where Advisory Committees, appointed by your Board, have held duly noticed meetings to consider their proposed budgets, assessments and work projects for fiscal year 2008/09. Based upon discussion at those meetings, Advisory Committees for these zones request that your Board adopt the annual benefit assessments to be applied to the 2008/09 tax roll as shown on Exhibit A of the attached Resolution.

In all cases, 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 §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 proposition. 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 §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 Numbers and approved benefit assessment amount for each parcel.

**Contact:**

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**Concurrences:**

County Counsel

