



## GUIDE TO REQUESTING CHANGES TO EXISTING SPECIAL TAX OR BENEFIT ASSESSMENT ROAD ZONES OF BENEFIT

### HOW TO REQUEST CHANGE TO EXISTING TAX OR ASSESSMENT AMOUNT(S)

The process can take upwards of 12-18 months for full cycle from recommendation to ballot proceedings.

New/current special tax or assessment amounts are submitted annually to the El Dorado County Auditor's Office in August, so any changes must be approved prior to August to be reflected on the December and subsequent April tax bills.

Take advantage of a Primary or General Election to reduce administrative costs of a Special Election.

If your advisory committee and residents are considering an increase, recommend:

- Reviewing costs to maintain roads on the zone website to share with residents;
- Sharing history of initial tax and any previous passed or failed elections; and
- Listen to resident concerns and challenge assumptions while assuming positive intent.

### Definitions

**Special Tax:** *Uniform per parcel tax amount (except that unimproved properties may be taxed at a lower rate); can be set at the maximum rate, and/or have an inflator. Requires two-thirds majority voter approval in election. Conducted by Registrar of Voters/County of El Dorado Elections.*

**Benefit Assessment:** *Per parcel assessment amount, per the benefit received by each parcel, as determined by engineer's report submitted at time of request. Requires detailed engineer's report. Requires approval of weighted majority of property owners within the zone. Open ballot at Public Hearing of Board of Supervisors.*

**Engineer's Report:** *Detailed report prepared by an engineer certified by the State of California that sets/determines the special tax or benefit assessment per parcel.*

**Special Tax and Benefit Assessment estimated costs for staff time and elections:** *~ \$750.00-\$2,000.00 (increase in costs if an expedited request, outside of a general or primary election).*

**Benefit Assessment estimated cost for Engineer's report:** *Varies per complexity of study and number of parcels.*



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## STEPS

### 1. Special Tax

a. How to determine new tax amount:

i. Consider:

- Rural Road Maintenance Average Costs:

<b>Rural Road Maintenance Average Costs</b>				
<b>Average Road Width 18 ft</b>				
These cost are an opinion of average cost and actual cost will vary per site condition.				
Smaller quantity jobs and subgrade remediation are just two factors that increase costs.				
Treatment	Years of Life	Cost/SqFt	Cost/Mile	Average Cost per Year/Mile
AC Overlay 1"-3"	10-20	\$2-\$4.00	\$332,640	\$22,176
Thin Overlay 1"	5	\$1-\$2.00	\$190,080	\$38,016
Chip Seal	7	\$0.45	\$42,768	\$6,110
Micro pave	4-7	\$0.50	\$47,520	\$8,640
Seal Coat	3-5	\$0.25	\$23,760	\$5,940
Dig out & Patch	10-20	\$4 to \$10	NA	NA
Ditching	10-20	\$10-\$200	NA	NA
Culvert Pipe	20-40	\$150-\$200/Ft	NA	NA

- Include an inflation index;
- Listen and understand the needs and concerns of residents;
- Review and understand idiosyncrasies of zone road area; and
- Conduct a survey of the registered voters to gain a consensus on what the voting body would be willing to approve.

b. Recommended request from Advisory Committee Key Contact to DOT.

i. Include supporting zone meeting minutes.

c. County staff will work with Counsel on proposed ballot language.

d. Registrar of Voters determines applicable voting body (number and specific voters).

i. To pass, 2/3rds majority votes.

e. County staff presents proposed change in tax amount to the BOS.

i. If passed, change of fee structure.

ii. If not passed, no changes to existing fee structure.

- Recommend talking to constituents regarding concerns, lessons learned, etc.



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### 2. Benefit Assessment

- a. Recommended request from advisory committee and residents;
  - i. Include supporting zone meeting minutes.
  - ii. Provide supporting engineer's report to specify assessment per specific parcel. This must be prepared by a CA certified engineer.
  - iii. Submit request to [zoneofbenefit@edcgov.us](mailto:zoneofbenefit@edcgov.us).
- b. County staff will work with Counsel on proposed ballot language.
- c. Open ballot at Public Hearing of Board of Supervisors.
  - i. To pass, approval of weighted majority of property owners in the zone.
- d. County staff presents proposed assessment amount to the BOS.
  - i. If passed, change of fee structure.
  - ii. If not passed, no changes to existing fee structure.
    - Recommend talking to constituents regarding concerns, lessons learned, etc.

### **Additional Resources**

PowerPoint on Election Process on our website: [Zones of Benefit - El Dorado County \(ca.gov\)](#)

For more information on elections: [Elections - El Dorado County \(ca.gov\)](#)