



GUIDE TO REQUESTING CHANGES TO EXISTING SPECIAL TAX OR BENEFIT ASSESSMENT

HOW TO REQUEST CHANGES TO EXISTING SPECIAL TAX OR ASSESSMENT

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

Special tax and benefit assessment levies are submitted annually to the El Dorado County Auditor-Controller's Property Tax Division in August. Any changes must be approved prior to August to be reflected on the subsequent November and February tax bills.

Taking advantage of a Primary or General Election can reduce overall costs versus a Special Election.

If your zone is considering an increase, we recommend:

- Reviewing costs to maintain roads and sharing information with residents.
- Explain the history of the initial tax amount and any previous elections.
- Listen to residents' concerns and challenge assumptions while assuming positive intent.

DEFINITIONS

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 and approval of weighted majority of property owners within the zone during an open ballot proceeding at a Public Hearing of the Board of Supervisors.*

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

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 during a mailed ballot election conducted by the El Dorado County Registrar of Voters.*

ESTIMATED COSTS

Election process and staff time: ~ \$750.00-\$2,000.00

Engineer's report: Varies per complexity of study and number of parcels.

SPECIAL TAX



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Consider the following factors:

- Rural Road Maintenance Average Costs (see table below)
- Annual adjustments tied to an official inflation index
- Listen to the needs and concerns of residents
- Review and understand idiosyncrasies of zone road area
- Conduct a survey of the registered voters to gain a consensus on what the voting body would be willing to approve.

Rural Road Maintenance Average Costs

Average Road Width 18 ft

Actual cost will vary according to the site condition.

Treatment	Years of Life	Cost/Sq Ft	Cost/Mile	Average Cost per Year/Mile
Grind & Pave	7	\$8.50	\$807,840	\$115,406
AC Overlay 1"-3"	10-20	\$3-\$5.00	\$427,680	\$28,512
Thin Overlay 1"	5	\$3-\$4.00	\$332,640	\$66,528
Single Chip Seal	7	\$0.75	\$71,280	\$10,183
Double Chip Seal with fabric	7	\$2.00	\$190,080	\$27,154
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	\$14-\$18	N/A	N/A
Ditching	10-20	\$10-\$200	N/A	N/A
Culvert Pipe	20-40	\$150-\$250/LF	N/A	N/A

Steps:

- I. Key Contact submits the request and provides supporting zone meeting minutes.
- II. County staff will work with Counsel on proposed ballot language.
- III. Registrar of Voters determines applicable voting body (number and specific voters).
- IV. County staff presents proposed change in tax amount to the BOS.
- V. To pass, the measure must receive a 2/3 majority vote.
 - If passed, change of fee structure.
 - If not passed, no changes to existing fee structure. Speak with constituents regarding concerns, lessons learned, etc.

BENEFIT ASSESSMENTS

A professional services agreement must be established with a licensed engineer for the purpose of providing an engineering report. The County will work closely with the Key



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Contact throughout the contract process. Once the report is reviewed and approved by the County, the zone will need to conduct a publicly noticed meeting.

- I. Key Contact submits the request along with:
 - the supporting engineer's report prepared by a CA licensed engineer specifying the recommended assessment per specific parcel; and
 - zone meeting minutes reflecting approval of the recommended assessment amounts
- II. County staff will work with Counsel on proposed ballot language.
- III. County staff presents proposed assessments to the Board of Supervisors.
- IV. Open ballot proceeding during a Public Hearing of the Board of Supervisors.
 - To pass, approval of weighted majority of property owners in the zone.
 - If not passed, no changes to existing fee structure. Speak with 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 \(ca.gov\)](#)