

**IMPARTIAL ANALYSIS
EL DORADO HILLS COMMUNITY SERVICES DISTRICT
CARSON CREEK PARK LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT #39
MEASURE H**

Measure H (the “Measure”), if approved by a majority of the voters voting thereon, would repeal and refund assessments levied by the El Dorado Hills Community Services District (“EDHCSD”) within Carson Creek Park Landscaping and Lighting Assessment District #39 (the “Assessment District”). This Measure was placed on the ballot by the Board of Directors of the EDHCSD pursuant to Resolution No. 2022-19, following certification of an initiative petition signed by the requisite number of voters.

The Assessment District was formed in 2015 by the EDHCSD pursuant to the Landscaping and Lighting Act of 1972 (Streets & Highways Code, § 22500 et seq.). The purpose of the Assessment District is to provide funding for the installation, maintenance, and operation of improvements for a park within the Assessment District’s boundaries.

Districts such as the Assessment District are authorized to levy assessments subject to compliance with the Landscaping and Lighting Act of 1972 and California Constitution Article XIID (commonly referred to as Proposition 218). An assessment differs from a tax in that a tax may be imposed without reference to peculiar benefits to particular individuals or property or without regard to whether the person or property subject to the tax received any particular benefit from the tax. An assessment, however, can be imposed only for a “special benefit” conferred on the real property assessed, and must be in proportion to, and not greater than, the special benefit conferred on the property assessed. Additionally, California Constitution Article XIIC, Section 3, states, “Notwithstanding any other provision of this Constitution, including, but not limited to, Sections 8 and 9 of Article II, the initiative power shall not be prohibited or otherwise limited in matters of reducing or repealing any local tax, assessment, fee or charge.”

The EDHCSD authorized the levy of special assessments on parcels within the Assessment District for Fiscal Years 2019-2020 and 2020-2021. As presented to the voters by EDHCSD Resolution No. 2022-19, this measure would repeal only those assessments levied in Fiscal Years 2019-2020 and 2020-2021 and order a refund of any monies collected pursuant to assessments levied in those two fiscal years. It is unclear, however, whether the initiative petition that was circulated for signatures is so limited. It states that the measure would “Repeal EDHCSD LLAD #39 Special Assessment and Refund levied taxes.” Accordingly, whether the measure repeals and refunds only the assessments levied in Fiscal Years 2019-2020 and 2020-2021 or whether it also repeals the Assessment District’s ability to levy assessments in the future cannot be determined at this time.

A “yes” vote is a vote to repeal and refund assessments levied within the Assessment District.

A “no” vote is a vote against the repeal and refund assessments levied within the Assessment District.



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