

**COUNTY SERVICE AREA ZONES  
OF BENEFIT**

**SPECIAL TAX ELECTION  
SCHEDULE AND CALENDAR**

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## ELECTIONS: LANDMARK DATES

- **1985** - Policy and Procedure Guidelines adopted by County Board of Supervisors.
  - **December 27, 1994** – Charter for El Dorado County becomes effective.
  - **November 6, 1996** – Proposition 218 becomes Articles 13C and 13D of the California State Constitution.
    - 13C: Special Taxes
    - 13D: Benefit Assessments
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# ELECTIONS: ZONE FUNDING THEN AND NOW

## **Circa 1980's**

- Concurrence of Property Owners set amount.
- Advisory Committee recommends amount.
- Board of Supervisors approved and set.

## **Now: 1995 to present**

- **Any** increase or change in methodology requires approval through some sort of proceeding.
- Distinction among General Tax, Special Tax, Benefit Assessment, Service Charges.

# ELECTIONS: SPECIAL TAX V. BENEFIT ASSESSMENTS

## Special Tax

- Projected costs vs. projected revenue can provide basis.
- Is uniformly applied to each parcel\*.
- Requires approval of two-thirds majority of *registered voters in zone*.
- Conducted by Registrar of Voters (Elections Department)

## Benefit Assessment

- Engineer's report required for basis (Nexus).
- Varies among parcels by value of benefit derived.
- Requires approval of *weighted majority of property owners* in the zone.
- Open ballot at Public Hearing of Board of Supervisors.

\*(Except that unimproved parcels may be taxed at a lower rate than improved parcels).

# ELECTIONS: CHAIN OF EVENTS

- **Advisory Committee** requests Election
  - **County Zone Administration** prepares
    - Schedule with Elections and Board of Supervisors
    - Resolution with Ballot Question
    - Board of Supervisors Agenda Item
  - **Board of Supervisors** Adopts Resolution
    - Setting the Election Date
    - Instructing Registrar of Voters to Conduct
  - **Election Department** conducts
  - Special Tax placed on Tax Roll the following August 10.
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# THE CALENDARS

- Zone Meeting Schedule
    - *Policy & Procedure Guidelines*
  - Delivery of Tax Rolls
    - Tax and Revenue Code
  - Mailed Ballot Election Calendar
    - Elections Code
    - Elections Department Administrative Calendar
  - Board of Supervisors Agenda Calendar
    - Board sets annually
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# THE CALENDAR: ZONE MEETING

- Notice and Agenda for General Meeting
  - Notice must include the agenda.
  - Specifically address the topic, for example “Propose \$50 increase to special tax amount.”
- Minutes of the Meeting
- The Advisory Committee’s recommendation:
  - Recommending the special tax amount
  - Requesting the election.

# THE CALENDAR: TAX ROLL DATES

- State deadline for Direct Charges on the Tax Roll is **August 10 each year.**
  - Tax Roll is set and billed annually
    - Installments are due December 10 and April 10.
  - Changes must be approved before **August 10** to be included on the tax roll for the upcoming year.
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# THE CALENDAR: ELECTION DATES

- Set by Elections Code Section 1500:
  - The first Tuesday after the first Monday in May each year.
  - Any first Tuesday after the first Monday of a month where an election is not otherwise held.
  - The last Tuesday of August each year.

# ELECTIONS ADMINISTRATIVE CALENDAR: IMPORTANT EVENTS

- 125 Days – Board Resolution Setting the Election (BOS)
- 120 Days – Publish Notice of Election (Elections Dept.)
- 113 Days – Last Day to File Arguments  
(Advisory Committees & Interested Parties)
- 105 Days – Last Day to File Rebuttal Arguments  
(Advisory Committees & Interested Parties)
- 15 Days – Last Day to Register to Vote in Election  
(Voters and Residents)
- Election Day – Last Day to Cast Ballot

Actual dates for each election change annually.

# ELECTIONS: ARGUMENTS FOR OR AGAINST THE MEASURE

- Arguments FOR or AGAINST the Measure - 300 words.
  - Contact Elections to obtain Arguments filed.
  - Rebuttals to Arguments - 250 words.
  - Original signatures required on submission to Elections.
  - Contact the County Elections Department for additional information.
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# CALENDAR: THE BOARD OF SUPERVISORS

- Board Date: December 18, 2012
  - 125 days prior to May 7, 2013 is January 2, 2013 – no meeting.
  - No meeting on December 25, 2012;
  - This is latest available date to meet 125 day requirement.
- Due to CAO Nov. 29, 2012
  - Three weeks prior to Meeting
- Due to Dept. Director Nov. 26, 2012
  - Three days prior to CAO
- Due to Chief Fiscal Officer Nov. 21, 2012
  - Five days prior to Dept. Director
- Due to County Counsel October 29, 2012
  - Three weeks prior to CFO

# ELECTIONS: SPECIAL TAX EXAMPLE TIMELINE

- **October 15, 2012** – Ballot measure due to **DOT** for December 18, 2012 Board date
  - **December 18, 2012** – Resolution to Board Setting Measure for Election
  - **January 13, 2013** – arguments for and against measure close; Check the County Website!
  - **January 21, 2013** – Last day to file rebuttal arguments; Check the County Website!
  - **April 5, 2013** – Ballots Mailed
  - **May 7, 2013** – Election Day
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# ELECTIONS – SOME FUTURE DATES

- Election Date
  - August 26, 2020
  - March 3, 2021
- Request due to County
  - February 13, 2020
  - August 22, 2020

August 10 is the tax roll date!

A special tax approved in an August election will not be on the books until the *following* year.

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# CHECK LIST

- Notice Meeting with Agenda.
  - Be clear about the topic in the Agenda Item.
  - Hold open meeting.
  - Document discussion, decision and recommendation in minutes.
  - Deliver recommendation to Zone Administration
  - Monitor the County Website:
    - Board of Supervisors Agenda
    - Elections Website
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