



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

FAQs & Tips

Process can take upwards 12-18 months for full cycle from recommendation to ballot proceedings

New/current tax amounts are submitted annually to the County of El Dorado Auditor's Office in August, so any changes must be approved prior to August to be reflected on the December 10 and subsequent April 11 tax bills.

Take advantage of a Primary or General Election to reduce administrative costs and support 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
- Listen to resident concerns and challenge assumptions while assuming positive intent

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

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. Recommended request from advisory committee and residents
 - i. Include supporting zone meeting minutes
 - ii. Submit request to zoneofbenefit@edcgov.us
- b. How to determine new tax amount:
 - i. To consider:
 - Rural Road Maintenance Average Costs:

Rural Road Maintenance Average Costs				
Average Road Width 18 ft				
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 other idiosyncrasies of zone road area
- c. Advisory committee work with County on proposed ballot question
 - d. Registrar of Voters determines applicable voting body (number and specific voters)
 - i. To pass, 2/3rds majority votes
 - e. Propose to the BOS the new change in tax amount
 - f. If passed, change of fee structure
 - g. If not passed, no changes to existing fee structure
 - i. 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. Submit request to zoneofbenefit@edcgov.us
 - iii. Provide supporting engineer's report to specify tax per specific parcel
 - Prepared by CA certified engineer

OR

- iv. Request to transition from Benefit Assessment to Special Tax (Pineoakio passed, example 2017)
 - If yes, move back to Step 1.a.
- b. Advisory committee work with County on proposed ballot question
- c. Open ballot at Public Hearing of Board of Supervisors
 - i. To pass, approval of weighted majority of property owners in the zone
- d. Propose to the BOS the new change in tax amount
- e. If passed, change of fee structure
- f. If not passed, no changes to existing fee structure
 - i. Recommend talking to constituents regarding concerns, lessons learned, etc.

For Special Tax: Next scheduled election dates - June 7, 2022 & November 8, 2022

For Benefit Assessment: Board Resolution due 125 days prior to election or hearing date.

For more information on elections: <https://www.edcgov.us/Government/Elections>

Supporting Power Point on Election Process: [Click here to view this presentation.](#)