



RESOLUTION No. _____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION OF INTENT TO AMEND THE SPECIAL TAXES FOR THE EXISTING DARKHORSE PERMANENT ROAD DIVISION AND CONDUCT AN ELECTION - DISTRICT II

WHEREAS, pursuant to the provisions of Street & Highways Code Section 1160, et seq., the Board of Supervisors is authorized to establish a Permanent Road Division (PRD) as a method of providing road improvement and maintenance services by the County within the unincorporated area; and

WHEREAS, California Government Code sections 50075 provide it is the intent of the legislature to provide all counties with the authority to impose special taxes pursuant to Article XIII A of the California Constitution; and

WHEREAS, the Board of Supervisors approved Resolution 02-518 in 2002, which formed the Darkhorse PRD, and in which a special tax to be levied annually was authorized; and

WHEREAS, there are currently 227 single-family residential lots and one property containing the golf course and clubhouse within the Darkhorse PRD; and

WHEREAS, the Board of Supervisors received a formal request from the Darkhorse Homeowners' Association to amend the special taxes on properties within the existing Darkhorse PRD to ensure the PRD fund would be sufficient to keep pace with inflation and continue to provide for long-term maintenance; and

WHEREAS, Staff recommends that an annual inflationary adjustment not to exceed 4% be added to the existing Darkhorse PRD charges; and

WHEREAS, it is also recommended that the annual inflationary adjustment be in place for 20 years beginning in Fiscal Year 2025/26 and ending in Fiscal Year 2045/46. At the end of the 20 years the special tax will continue in perpetuity with no additional inflation factor; and

WHEREAS, an Engineer's Report and legal description for the PRD special tax amendment has been prepared; and

WHEREAS, Article XIII A Section 4 and Article XIII C Section 2(d) of the California Constitution provide that any increase of a special tax must be approved by a two-thirds vote; and

WHEREAS, Streets and Highways Code Section 1179 authorizes the collection of the special tax to be performed in the same manner as county property taxes.

NOW, THEREFORE, BE IT HEREBY RESOLVED, that the Nevada County Board of Supervisors:

1. The Board of Supervisors finds that the above recitals are true and correct.

2. It is the Board's intention to amend the existing special taxes within the existing PRD located within the boundaries described and shown in Exhibit A, attached hereto and incorporated herein by this reference.
3. The Board shall hold a public hearing regarding the proposed special tax amendment to the Darkhorse PRD on February 11, 2025, at 10:30 a.m., in the Nevada County Board of Supervisors Chambers, Rood Administrative Center, 950 Maidu Avenue, Nevada City, California, which hearing shall be not less than 45 days after notice has been mailed to the record owner of each parcel. At the public hearing, the Board of Supervisors shall consider all objections and protests to amend the proposed PRD special taxes, receive and tabulate the ballots, and determine whether to approve the proposed amended special taxes for the Darkhorse PRD.
4. The Board hereby directs that a ballot proceeding be conducted within the proposed existing Darkhorse PRD area, to be held on February 11, 2025, at 10:30 a.m., at which time there shall be submitted a proposed measure to impose an amended special tax on the property within the existing Darkhorse PRD area, as set forth in this Resolution, and directs that a ballot be mailed on or before December 18, 2024, to the record owner of each of the affected parcels. The ballots shall state that they must be marked and sealed in a designated envelope, and that they must be received back by the Clerk of the Board of Supervisors no later than the close of the public hearing to be held on February 11, 2025, at 10:30 a.m. The ballots will be opened and counted at the Board of Supervisors regular meeting on February 11, 2025, after the close of the public hearing.
5. An Engineer's Report has been prepared on the proposed special tax which identifies (a) the services to be funded by the special tax, (b) its estimated cost, and (c) the lots which will receive a benefit from the proposed services.
6. The question to be placed before the affected property owners shall read as follows:

QUESTION

Shall the Board of Supervisors of Nevada County be empowered and authorized to annually adjust as of July 1st each calendar year beginning in Fiscal Year 2025/26, and continuing for each fiscal year thereafter for 20 years ending in Fiscal Year 2045/46, the existing Darkhorse PRD annual special tax of \$298 per residential parcel and \$6,600 for the golf course parcel, not to exceed 4% per annum, for road maintenance?

Tax – Yes

Tax – No

7. If two-thirds of the property owners vote to approve the amended special tax, the Board of Supervisors may impose the amended special tax, starting in Fiscal Year 2025/26, and each year thereafter, on properties within Darkhorse PRD enrolled on the assessment roll, and billed and collected in the same manner as County property taxes.
8. The Clerk of the Board shall publish the notice of public hearing for the proposed imposition of the proposed amended special tax and shall provide timely mailed notice of the same to the record owner of each parcel within the Darkhorse PRD, in accordance with Streets & Highways Code Sections 1164 and 1196.
9. If an amended special tax is authorized, then all expenses associated with processing and approving the amended special taxes, providing engineering services, and conducting the ballot proceedings shall be paid by the Darkhorse PRD in accordance with Streets & Highways Code section 1197.
10. The amended special tax proposed by this Resolution shall be retained in the Darkhorse PRD fund, to be used only for the purpose of providing road maintenance services within the Darkhorse PRD, as approved by the voters.