

## RESOLUTION NO. 18-540

#### 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 2

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 provides 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 214 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 correlating to the Consumer Price Index be added to the existing Darkhorse PRD charges; 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, by the Nevada County Board of Supervisors as follows:

- 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 January 8, 2019, at 11:00 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 January 8, 2019, at 11:00 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 November 21, 2018, 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 January 8, 2019, at 11:00 a.m. The ballots will be opened and counted at the Board of Supervisors regular meeting on January 8, 2019, 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 2019/20, and continuing indefinitely for each fiscal year thereafter, the existing Darkhorse PRD annual special tax of \$298 per residential parcel and \$6,600 for the golf course parcel, according to annual Consumer Price Index (CPI) adjustments as set forth in the San Francisco/Oakland/San Jose Metropolitan Area Consumer Price Index for all Urban Consumers, as of January 1st of each calendar year, not to exceed 5% 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 2019/20, 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.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 13th day of November, 2018, by the following vote of said Board:

Ayes:

Supervisors Heidi Hall, Edward Scofield, Dan Miller, Hank

Weston and Richard Anderson

Noes:

None.

Absent:

None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER Clerk of the Board of Supervisors

11/13/2018 cc:

AC\* T&TC\*



#### PETITION

## FORMATION/ANNEXATION OF A COUNTY SERVICES AREA/PERMANENT ROAD DIVISION AND LEVY OF SPECIAL TAX PROVIDING FOR MAINTENANCE OF A PUBLIC STREET AND/OR HIGHWAY

#### DARKHORSE PERMANENT ROAD DIVISION (PRD)

#### RETHERFORD ROAD AREA ANNEXATION

TO: BOARD OF SUPERVISORS
COUNTY OF NEVADA
STATE OF CALIFORNIA

- 1. I/We, the undersigned, being landowners of interest within the boundaries of the proposed area described and shown on the attached Exhibits "A" and "B", respectively, hereby petition the above entitled Board to undertake proceedings for the formation/annexation of a CSA/PRD and the levy of a special tax in accordance with applicable provisions of the Government Code and/or Streets and Highway Code of the State of California as follows:
  - Petitioners request that the Board implement a County road maintenance program consisting of normal and preventative maintenance services consistent with current and future Nevada County road maintenance policies including the establishment and implementation of strategical long-range maintenance and rehabilitation programs consistent with Nevada County's Pavement Management System (PMS).
  - That concurrent with such formation/annexation as requested, the Board initiate the necessary proceedings to establish a special tax within said district.
  - c. That the Board annually levy special taxes, parcel charges and/or benefit assessments in accordance with applicable laws and regulations upon the properties within the CSA/PRD in amounts sufficient to provide the requested services.

#### 2. Petitioners Represent:

- a. The name of the existing PRD is <u>Darkhorse PRD</u>.
- b. The undersigned petitioners constitute at least 50 percent of the owners of interest within the described boundaries of proposed CSA/PRD.

c. The current estimated county administrative cost will vary depending on the actual demands, size and complexity of the specific area, but is estimated to generally range between \$500 to \$2,000 per year.

#### 3. Petitioners Understand:

- That the entire cost to process the formation and establishment of the requested district including conducting elections shall be recoverable from funds at the district, and that deposits of funds may be necessary to complete the necessary processes.
- b. That the entire cost for maintenance and operation of the district will be charged to the landowners benefiting from such services and that failure to pay for such services may constitute a lien on such properties.
- c. That the current Darkhorse PRD rate and method of apportionment of the "Special Tax" is \$298 per single family residential property per the Darkhorse PRD and that said "Special Tax" may increase and/or vary based on future costs of services or increases based on the Consumer Price Index.
- d. That the formation of a CSA/PRD is requested to provide continuous maintenance of the public roadway(s) as described herein and such, maintenance requested is perpetual in accordance with applicable laws and regulations governing such districts.
- e. That there shall be no sale of subject properties until such time as a "Special Tax" is approved or as otherwise approved by the Board of Supervisors.
- 4. Wherefore, petitioners pray that the Board of Supervisors of the County of Nevada, State of California, proceed with this matter petitioned for in the manner prescribed by law to undertake such proceedings as necessary for the formation and operation of a CSA/PRD to maintain a public road improvement to be known as <a href="RETHERFORD ROAD AND SERENE HILL COURT">RETHERFORD ROAD AND SERENE HILL COURT</a> as described herein.

#### RETHERFORD ROAD AREA ANNEXATION INTO DARKHORSE PERMANENT ROAD DIVISION

WHEREFORE, petitioners pray that the Board of Supervisors of the County of Nevada, State of California, proceed with this matter in the manner prescribed by law for the formation of such County Service Area/Permanent Road Division.

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#### **ENGINEER'S REPORT**

#### for the

## Darkhorse Permanent Road Division (PRD) Retherford Road Annexation

Nevada County, California
October 2018



Prepared by:

Jessica Hankins
Public Works Project Manager
Nevada County Department of Public Works
950 Maidu Avenue Nevada City, CA 95959

#### **Engineer's Certification**

This is to certify that I have reviewed and ap Road Division Retherford Road Annexation.	ineer's Report	for the Dar	khorse F	ermanent
Trisha Tillotson, P.E.				
Director of Public Works, County of Nevada				
Date				

#### I. PRD ANNEXATION INTRODUCTION

#### Darkhorse Permanent Road Division

In 2002 the Nevada County Board of Supervisors approved Resolution 02-518 forming the Darkhorse Permanent Road Division (PRD) and establishing a special tax to fund the PRD. In 2005 and 2011 the Board approved Resolutions 05-280 and 11-429, annexing two more parcels totaling approximately 112 acres into the PRD. There are currently 214 single-family residential lots within the Darkhorse PRD levied a special tax of \$298 annually, and one property with the golf course and clubhouse taxed at \$6,600 per year. Other golf course parcels and public parcels, such as those owned by Nevada Irrigation District, are not assessed the PRD tax. These charges were established with the original 2002 formation of the PRD and have been maintained at this rate with the two subsequent annexations.

#### Retherford Road Annexation

On March 2, 2018, property owners taking access from Retherford Road, currently a private road, submitted a petition to the Nevada County Department of Public Works Department requesting annexation into the Darkhorse PRD for road maintenance services. The annexation boundaries consist of 15 parcels adjacent to and north of the Darkhorse subdivision. The maintenance segments would consist of Serene Hill Court and Retherford Road from Magnolia Road to Serene Hill Court, a total of approximately 3,860 feet, which together provide a connection from Darkhorse Drive to Magnolia Road – an important secondary access route for the Darkhorse subdivision.

#### Methodology

The Retherford Road properties proposed for annexation would be charged the same rate as all residential parcels within the Darkhorse PRD. These charges were established with a special tax applied to the original 2002 formation of the PRD and have been maintained at this rate. These costs have proven adequate for the maintenance of the existing roads within the PRD, but would be subject to an annual Consumer Price Index (CPI) adjustment to account for inflation costs. Requiring annual CPI adjustments allows PRDs to remain solvent in perpetuity.

#### Calculation

Utilizing the maintenance costs calculated previously at the time the Final Map was created, the annual maintenance cost for the annexation is calculated at \$298 per parcel.

#### III. BASIS OF ANNUAL TAXATION

The annual special taxes for the maintenance program as defined in this report are based upon previously calculated maintenance costs of the original Darkhorse PRD.

#### V. TAXATION AMOUNT AND METHOD OF COLLECTION

#### A. Taxation Amount:

The special tax is calculated for the 2018/19 Tax Year and is proposed to be as follows:

Annual Maintenance Budget:

- Residential cost of \$298 per parcel calculated by previous engineer's estimate.
- Golf course cost of \$6,600 calculated by previous engineer's estimate.

#### **B. Method of Collection:**

The special tax for the annexed properties will be collected in the same way real property taxes are collected by the Nevada County Tax Collector and will be deposited by the County in the fund in the name of "Darkhorse Permanent Road Division." Taxes will be collected in two (2) installments and will be available within sixty (60) days after the installments are due. The amount of tax specified for any year shall be adjusted annually for the ensuing fiscal year to reflect the San Francisco/Oakland/San Jose Metropolitan Area Consumer Price Index for all Urban Consumers published in January of the current year. The amount of increase shall not exceed five percent (5%) in any one year. Nevada County Department of Public Works shall be responsible for making the necessary computations each year and advising the Nevada County Auditor-Controller's Office prior to August 10 what the amount of charge for public roads maintenance services is to be for the next year as a result of the foregoing computation.

#### C. Timing of Taxation:

Special taxes for the annexation area properties will be collected beginning in the fiscal year (FY) 2019/20.

#### **APPENDIX A - ASSESSOR'S PARCEL MAP LISTING**

#### **Darkhorse PRD Retherford Road Annexation**

Parcel Number	Site Address	APN
1	22939 Wild Iris Lane	011-221-010-000
2	22737 Montclaire Court	011-221-011-000
3	22912 Montclaire Court	011-710-019-000
4	22817 Chateau Court	011-710-020-000
5	22788 Chateau Court	011-710-021-000
6	22743 Chateau Court	011-710-022-000
7	22687 Chateau Court	011-710-023-000
8	22650 Montclaire Court	011-710-024-000
9	22866 Montclaire Court	011-710-025-000
10	22915 Montclaire Court	011-710-026-000
11	22811 Montclaire Court	011-710-027-000
12	22810 Montclaire Court	011-710-028-000
13	22575 Montclaire Court	011-710-029-000
14	22252 Retherford Road	011-710-038-000
15	22346 Retherford Road	011-710-039-000

## APPENDIX B – LEGAL DESCRIPTION OF ANNEXATION BOUNDARIES

**Darkhorse PRD Retherford Road Annexation** 

#### **EXHIBIT A**

That portion of land within a portion of the South Half of Section 24 and a portion of the Northeast Quarter of Section 25, Township 14 North, Range 8 East, M.D.B.&M, in the unincorporated area of County of Nevada, State of California, and being described as follows:

Beginning at the southeast corner of the Annexation No. 1 into the Darkhorse Permanent Road Division (PRD) as shown on that certain Record of Survey Map recorded July 22, 2005 in Book 13 of Surveys at Page 113, Nevada County Official Records and being the southeast corner of Parcel 2 as shown on that certain Parcel Map recorded February 5, 2010 in Book 20 of Parcel Maps at Page 94, Nevada County Official Records; thence from said Point of Beginning northerly and along the easterly line of said Darkhorse PRD boundary and said Parcel 2 the following ten (10) consecutive courses: 1) North 17° 37' 35" West, 249.82 feet to the beginning of a curve to the left having a radius of 550.00 feet, 2) Along said curve through a central angle of 15° 33' 15" and an arc length of 149.31 feet, 3) North 33° 10' 50" West, 90.48 feet, 4) South 85° 30' 43" West, 56.91 feet to the beginning of a non-tangent curve concave northeasterly and having a radius of 330.00 feet whose chord bears North 16° 14' 04" West, 178.37 feet 5) Along said curve through a central angle of 31° 21' 30" and an arc length of 180.61 feet, 6) South 77° 28' 25" West, 30.61 feet to the beginning of a non-tangent curve concave southeasterly and having a radius of 360.00 feet whose chord bears North 2° 43' 51" East, 53.95 feet, 7) Along said curve through a central angle of 8° 35' 41" and an arc length of 54.00 feet, 8) North 7° 01' 42" East, 102.07 feet to the beginning of a curve to the left having a radius of 270.00 feet, 9) Along said curve through a central angle of 25° 34' 39" and an arc length of 120.53 feet, 10) North 18° 32' 57" West, 284.07 feet to the northwest corner of Parcel 2 as shown on that certain Parcel Map recorded December 11, 2006 in Book 20 of Parcel Maps at Page 20, Nevada County Official Records; thence continuing along the northerly and easterly line of said Darkhorse PRD boundary and said Parcel 2 the following three (3) consecutive courses: 1) North 67° 23' 25" West, 664.28 feet, 2) South 89° 04' 30" West, 430.86 feet, and 3) North 00° 55' 30" West, 392.85 feet to the northwest corner of Parcel 2 as shown on that certain Parcel Map recorded October 30, 2006 in Book 20 of Parcel Maps at Page 11, Nevada County Official Records; thence easterly along the north line of said Parcel 2 North 89° 40' 30" East, 857.07 feet to an angle point of said Parcel 2 and being an angle point on Parcel 1 of said Parcel Map in Book 20 at Page 11; thence northerly along the westerly line of said Parcel 1 North 5° 48' 29" West, 1,374.40 feet to a point on the southerly right-of-way line of Magnolia Road and the beginning of a non-tangent curve concave southwesterly and having a radius of 210.00 feet whose chord bears South 58° 31' 47" East, 224.22 feet; thence easterly along said southerly right-of-way line of Magnolia Road and said curve through a central angle of 64° 31' 56" and an arc length of 236.52 feet; thence continuing easterly along said southerly right-ofway line of Magnolia Road the following four (4) consecutive courses: 1) South 26° 15' 50" East, 300.00 feet to the beginning of a curve to the left having a radius of 410.00 feet, 2) Along said curve through a central angle of 67° 46' 15" and an arc length of 484.96 feet, 3) North 85° 57' 55" East, 100.00 feet to the beginning of a curve to the left having a radius of 590.00 feet, 4) Along said curve through a central angle of 48° 16' 51" and an arc length of 497.17 feet to the northeast corner of Lot 4 of the Pine Mountain Ranch Unit No. 1 - Phase I as shown on that certain map recorded February 19, 1998 in Book 8 of Subdivision Maps at Page 57, Nevada County Official Records; thence leaving said right-of-way line of Magnolia Road and

southeasterly along the easterly line of said Lot 4, South 50° 00' 00" East, 451.48 feet to the most easterly corner of said Lot 4 and being the northwest corner of Lot 7 of the Pine Mountain Ranch Unit No. 2 as shown on that certain map recorded December 9, 1999 in Book 8 of Subdivision Maps at Page 74, Nevada County Official Records: thence easterly along the northerly line of said Lot 7, North 86° 13' 41" East, 889.93 feet to the northeast corner of said Lot 7 and being the easterly line of said Section 24; thence southerly along the easterly line of Lots 7, 8 & 5 of said Pine Mountain Ranch Unit No. 2 Subdivision and Section 24, South 02° 24' 36" East, 1,984.31 feet to the southeast corner of said Section 24; thence continuing southerly along the easterly line of said Section 25 and also being the easterly line of Parcel 2 as shown on that certain Parcel Map recorded March 9, 1989 in Book 17 of Parcel Maps at Page 207, Nevada County Official Records, South 02° 24' 36" East, 342.55 feet to the southeast corner of said Parcel 2; thence southwesterly along the southerly line of said Parcel 2, South 54° 35° 25" West, 1,263.50 feet to the southwest corner of said Parcel 2 and being the centerline of a 60-foot right-of-way for Wild Iris Lane and the beginning of a non-tangent curve concave southwesterly and having a radius of 200.00 feet whose chord bears North 46° 05' 15" West. 152.89 feet; thence northwesterly along the centerline of said Wild Iris Lane right-of-way the following seven (7) consecutive courses: 1) Along said curve through a central angle of 44° 56' 30" and an arc length of 156.88 feet, 2) North 68° 33' 30" West, 205.63 feet to the beginning of a curve to the left having a radius of 250.00 feet, 3) Along said curve through a central angle of 23° 52' 30" and an arc length of 104.17 feet, 4) South 87° 34' 00" West, 28.62 feet to the beginning of a curve to the right and having a radius of 250.00 feet, 5) Along said curve through a central angle of 30° 13' 00" and an arc length of 131.85 feet, 6) North 62° 13' 00" West, 180.26 feet to the beginning of a curve to the right and having a radius of 250.00 feet, 7) Along said curve through a central angle of 43° 53' 39" and an arc length of 191.52 feet to the south line of the fifty foot (50') right-of-way of Serene Hill Court; thence westerly along the south line of said fifty foot right-of-way line of Serene Hill Court, North 89° 32' 47" West, 997.48 feet to the east line of Parcel C of said Parcel Map in Book 15 at Page 115; thence northerly along the east line of said Parcel C, North 8° 06' 57" West. 50.56 feet to the south line of said Darkhorse PRD boundary; thence easterly along the south line of said Parcel 2 and said Darkhorse PRD boundary, South 89° 32' 47" East, 1,041.79 feet to said Point of Beginning,

The herein described property contains an area of 154.09 acres, more or less.

This description has been prepared by me, or under my direct supervision, in conformance with the Professional Land Surveyors Act, on October 25, 2018.

Kevin J. Nelson, P.L.S. 8423

Expires 12-31-18

## APPENDIX C – MAP OF ANNEXATION AREA BOUNDARIES Darkhorse PRD Retherford Road Annexation

# VICINITY MAP

That portion of land within a portion of the and a portion of the Northeast Quarter of North, Range & East, M.D.B.&M, in the unincon Nevada, State of Colifornia, and being describe



DEPARTMENT.

BEING A PORTION OF SECTIONS 24 & 25, TOWNSHIP 14 NORTH, PANGE 8 EAST, M.D.M., IN THE UNINCORPORATED TERRITORY OF NEVADA COUNTY, CALIFORNIA DARKHORSE PERMANENT ROAD DIVISION October 2018 DEPARTMENT OF PUBLIC WORKS Annexation Map Scale 1'=200'

