

Beyers Lane Community Service District

of Nevada County
13000 Beyers Lane, Grass Valley, CA, 95949
530-274-1981 | blcsd13000@gmail.com

Page 2

RESOLUTION NO: BLCSO-11-03-20

RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEYERS LANE COMMUNITY SERVICE DISTRICT CALLING FOR A TAX INCREASE ELECTION.

WHEREAS, Beyers Lane Community Service District shall be denoted throughout as BLCSO; and

WHEREAS, District shall denote the regional area of the BLCSO; and

WHEREAS, BLCSO was formed to provide road and culvert maintenance of Beyers Lane and subsidiary roads within the District; and

WHEREAS, in August 2002 District voters of the District approved an annual increase of \$100 (to a total \$200) per parcel for these purposes; and

WHEREAS, The BLCSO Board of Directors (BOD) finds that the need for road and culvert maintenance has increased over the years due to population growth and inflation which impacts the BLCSO BOD's ability to provide maintenance including its ability to timely respond to road maintenance emergency situations; and

WHEREAS, the BLCSO BOD has determined that it is in the interest of the District's citizens to ensure the ongoing and long-term fiscal integrity of the BLCSO to enable it to provide appropriate levels of road and culvert maintenance to the District; and

WHEREAS, the BOD desires to responsibly increase the funds available for BLCSO road and culvert road maintenance by adopting an increased tax, subject to majority of BLCSO's voters approval; and

WHEREAS, if approved by BLCSO's voters, the proposed increase tax will be used solely to maintain the roads and culverts of the District, with all funds staying in the District's boundaries except for insurance and audit fees;

WHEREAS, by this Resolution, the BOD of the BLCSO seeks voter approval for a District tax of \$300 per parcel per year to replace the existing District tax of \$200 per parcel per year; and

WHEREAS, pursuant to general BLCSO guidelines, a BOD public meeting was conducted by the BOD and BLCSO voters regarding the proposed tax increase.

NOW THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF DIRECTORS OF THE BEYERS LANE COMMUNITY SERVICE DISTRICT AS FOLLOWS:

Section 1. Call for ballot measure to 2020 election. Pursuant to the requirements of the laws of the State of California relating to service districts, there is called and ordered in the District, in conjunction with the State of California general election of November 03, 2020, a Added Ballot Measure on the following question:

Shall the measure to fund continued necessary road and culvert maintenance by the BLCSO replace the current tax assessment with an annual assessment tax of \$300 per parcel per year to raise \$19,200 per year, be adopted.

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Section 2. Election Services. The BOD of the BLCSD hereby requests that the Nevada County Board of Supervisors authorize and direct the Nevada County Registrar of Voters to add this ballot measure to the November 03, 2020 general elections. The BLCSD agrees to bear its share of the cost to add the ballot measure to the general ballot.

Section 3. Terms of Tax. The complete text of the proposed ballot measure submitted to the BLCSD's voters is given below. The ballot measure imposes a tax increase to compensate for inflation and population growth to maintain (and improve, where possible) the current level of road and culvert maintenance within the District. The type of tax and the method of its collection of the increased tax will follow the existing type and method.

Section 4. Ballots. The ballot measure addition used in the November, 03, 2020 general elections shall be in form and content as required by law.

Section 5. Supplies. The Registrar of Voters is authorized, instructed and directed to furnish any and all official ballots, notices, printed materials and all supplies, equipment and paraphernalia as may be necessary to properly and lawfully to include the addition ballot measure.

Section 6. Procedures. In all particulars, not recited in this Resolution, the additional ballot measure election shall be held and conducted as provided by law for voting by the BLCSD voters.

Section 7. Notice. Notice of the time and place of voting on this additional ballot measure shall be done at the time, form and manner as required by law for the November 03, 2020 general election.

Section 8. Transmission to Registrar of Voters. The Secretary to the BLCSD BOD is hereby directed to submit a copy of this Resolution to the Nevada County Registrar of Voters and the Clerk of the Board of Supervisors immediately up on its adoption.

Section 9. Certification. The Secretary to the BLCSD BOD shall certify to the adoption of this resolution and shall preserve it in the records of the BLCSD.

PASSED AND ADOPTED by phone (due to COVIT19) of the BOD of the BLCSD conducted on May 27, 2020

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|--|-----|----|---------|--|
| BLCSD Board of Directors Approval: | Yes | No | Abstain | Glen Petrie (President, Board Member) |
| | Yes | No | Abstain | Suzanne Petrie (Secretary, Board Member) |
| | Yes | No | Abstain | Robert Mills (Board Member) |
| | Yes | No | Abstain | James Franks (Board Member) |

ATESTED:


Glen Petrie (President, Board Member)


Suzanne Petrie (Secretary, Board Member)


Date

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Page 4

An Ordinance of the Beyers Lane Community Service District Replacing the Existing Tax of \$200.00 per Parcel per Year with a Tax of \$300.00 per Parcel per Year.

The People of the BLCSD Do Ordain as Follows:

Section 1. PURPOSE. The tax imposed under this Ordinance is solely for the purpose of raising money to maintain and improving the current level of road and culvert maintenance. This parcel tax is neither an ad valorem tax on real property nor a transaction or sales tax on the sale of property. It is an excise tax on the privilege of using District services. It is a special tax and requires majority voter approval.

Section 2. USE OF PROCEEDS. The proceeds of this tax will be used solely for the purpose of supporting and providing road and culvert maintenance services within the District.

Section 3. ANNUAL ACCOUNTABILITY REPORTS AND AUDITS. The BLCSD President shall cause to be filed an annual report with the BLCSD Board no later than July 1, 2021, and at least once a year thereafter. The report shall state (a) the amount of special tax revenues collected and spent by the BLCSD in the previous fiscal year, (b) the status of any project or work authorized to be funded by the proceeds of this tax, and (c) the carried over from previous years and to be carried over in future years. Such report shall be available for inspection without charge to any property owner in the District. The BLCSD President and/or Secretary shall biennially arrange for an independent audit of the accounting fore, and expenditure of, the proceeds of the tax.

Section 4. FUND HOLDING AND DISPOSITION. All funds collected from the tax imposed by this Ordinance shall be deposited and held by Nevada County Auditor, and shall be expended through Warrant(s) issued by the BLCSD Board Members to the Nevada County Auditor.

Section 5. TERM; REPEAL OF EXISTING TAX. The new parcel tax shall be deemed established and shall be in effect as of the day following the November 03, 2020 general election upon Nevada County Elections Department's certification of the election results evidencing approval by the majority of the BLCSD registered voters. The new parcel tax shall be levied against all taxable parcels with the District beginning with the 2020/2021 fiscal year. The new parcel tax established by this Ordinance shall, if approved by voters, be in lieu of, and not in addition to, the existing parcel tax as previously established by the BLCSD Board. The Tax shall continue in effect until the voters repeal or replace it.

Section 6. SAVINGS CLAUSE. If any provision, sentence, clause, section or part of this Ordinance or its application to any person or circumstance is found to be unconstitutional, illegal or invalid by a court of competent jurisdiction, such unconstitutionality, illegality or invalidity shall affect only such provision, sentence, clause, section or part this Ordinance or that person or circumstance and shall effect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance or it application to other persons and circumstances and, to that end, the provisions of this Ordinance are hereby declared to be severable. It is hereby declared that the BLCSD Board would have adopted this Ordinance has such unconstitutional, illegal or invalid provision, sentence, clause, section or part thereof not been included.

Section 7. AMENDMENT. The tax may not be increased without voter approval, but the Board of Directors may make any other changes to this Ordinance as are consistent with it purpose or are necessary to facilitate its collection by Nevada County officials.

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Section 8. TAX.

- (a) **Definitions.** For purposes of this Ordinance, the following definitions shall apply unless the context plainly indicates otherwise:
- a. "Board" means the Board of Directors of the Beyers Lane Community Service District.
 - b. "District" means the area of the Beyers Lane Community Service District.
 - c. "Parcel" means a separate parcel of real property having a separate Assessor's Parcel Number (APN) as shown on the Nevada County secured tax rolls whether or not it is a separate legal parcel for purpose of land use or sale.
 - d. "Tax" means the new parcel tax assessment authorized by and imposed pursuant to this Ordinance.
 - e. "Taxable Property" means real property listed on the Nevada County Tax Roll as of June 30th each year.
- (b) **Imposition of Special Tax.** There is hereby imposed a new parcel tax on all owners of parcels or possessory interest in parcels in the BLCSD District for the privilege of using BLCSD services and the availability of such services. The tax shall be assessed unless the owner is exempt from this tax by law, in which case, the tax imposed shall be assessed on the holder of any possessory interest in such parcel, unless such holder is also exempt from the tax by law. The new parcel tax shall be collected annually on the County of Nevada property tax bill in the same manner and subject to the same penalty as the county property taxes are collected. The BLCSD Board shall annually take such steps as are necessary to have the new parcel tax collected through the property tax bill and shall coordinate with the County Auditor and Tax Collector to do so.
- (c) **Amount of Tax.** The tax shall be imposed at the following rate for each taxable parcel in fiscal year 2020/2021.

| | |
|---------------|----------|
| <u>Parcel</u> | \$300.00 |
|---------------|----------|

In every fiscal year thereafter while this tax is in effect, the amount of tax shall not be changed without approval of BLCSD voters.

Section 9. REFUNDS. Whenever the amount of any tax, penalty, or interest imposed by this Ordinance has been paid more than once, or has been erroneously or illegally collected or specific ground upon which such claim is founded, is filed with the Treasurer within one year of the conservator, or the executor of her or his estate and shall contain the information required by Government Code #910 for claims to which that section applies. No claim may be filed on behalf of other taxpayers or a class of taxpayers. If a claim is approved by the Board, the excess may be refunded or may be credited against any amounts then due and payable from the person from whom it was collected, and the balance may be refunded to such person, her/his administrators or executors. Filing a timely and sufficient claim shall be a condition precedent to legal action against the BLCSD District for a refund of the tax.

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Page 6

Section 10. SPENDING LIMITATION. The spending limitation imposed by the Board is hereby increased in an amount sufficient to permit the expenditure of the proceeds of the tax imposed by this Ordinance for the purposes stated above. This increase shall remain in effect for the period permitted by law and, therefore, be renewed by voters as provided by law.

Section 11. EXECUTION. If this Ordinance is approved by majority of the registered voters of the BLCSD voting on the question, the President and Secretary of the BLCSD shall execute this Ordinance where indicated below and file a copy of the certified Ordinance with the Nevada County Assessor and maintain a copy in the records of the BLCSD as required by law.

We hereby certified that the foregoing Ordinance was approved by majority of the registered voters of the Beyers Lane Community Service District voting on the question in the November 03, 2020 general election.

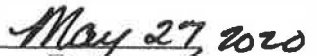
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| BLCSD Board of Directors Approval: | Yes | No | Abstain | Glen Petrie (President, Board Member) |
| | Yes | No | Abstain | Suzanne Petrie (Secretary, Board Member) |
| | Yes | No | Abstain | Robert Mills (Board Member) |
| | Yes | No | Abstain | James Franks (Board Member) |

ATTESTED:


Glen Petrie (President, Board Member)


Suzanne Petrie (Secretary, Board Member)


Date