



# RESOLUTION No. 20-090

## OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

### RESOLUTION OF INTENT TO AMEND THE ASSESSMENTS FOR THE EXISTING SKI TOWN II PERMANENT ROAD DIVISION AND CONDUCT AN ASSESSMENT BALLOT PROCEEDING – DISTRICT 5

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

WHEREAS, Nevada County Department of Public Works staff has held a meeting with the property owners of the Ski Town II PRD in which there was a verbal consensus to amend parcel charges on properties within the existing Ski Town II PRD pursuant to the Streets and Highways Code, Section 1160, et seq. to fund road maintenance services; and

WHEREAS, an Engineer's Report has been prepared to support the amended parcel charges as shown in Exhibit A, and has been prepared in conformance with the requirements of Article XIID, Section 4 of the California Constitution; and

WHEREAS, a map of the existing PRD is shown in Appendix C to Exhibit A, attached hereto and incorporated herein; and

WHEREAS, there are 43 parcels benefiting from services within the PRD that will be charged as shown in Appendix A to Exhibit A; and

WHEREAS, Streets and Highways Code Section 1162.6 provides that parcel charges shall be deemed to be assessments within the meaning of Article XIID of the California Constitution, and that proceedings to form a Permanent Road Division may be consolidated with an assessment ballot proceeding to adopt a parcel charge pursuant to Government Code Section 53753.

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 parcel charge assessments within the existing PRD located within the boundaries described in the attached map (Exhibit A), which is attached hereto and incorporated herein by this reference.
3. The Board shall hold a public hearing regarding the proposed parcel charge amendments to the Ski Town II PRD on May 12, 2020, 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 parcel charges, receive and tabulate written protests and assessment ballots, and determine whether to approve the proposed amended parcel charges for the Ski Town II PRD.

4. The Board hereby directs that an assessment ballot proceeding be conducted within the proposed Ski Town II PRD area, to be held on May 12, 2020, at which time there shall be submitted a proposed measure to amend the existing parcel charges on the properties within the proposed Ski Town II PRD, as set forth in this Resolution, and directs that an assessment ballot be mailed on or before March 27, 2020, 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 May 12, 2020. The ballots will be opened and counted at the Board of Supervisors regular meeting on May 12, 2020, after the close of the public hearing.

5. If a majority protest exists, the Board of Supervisors will not impose the proposed amended parcel charges. For purposes of the assessment ballot procedure, a majority protest exists if upon the conclusion of the public hearing, assessment ballots submitted in opposition to the proposed parcel charges exceed assessment ballots submitted in favor of such proposed parcel charges.

6. Per California Constitution Article 13D, Section 4 (b), an Engineer's Report has been prepared on the proposed Parcel Charges which identifies (a) the services to be funded by the parcel charges, (b) its estimated cost, the entire special benefit attributable to the service, (c) the lots which will receive a special benefit from the proposed services and (d) each identified parcel's proportionate share of the cost of such services based upon that parcel's special benefit from the service.

7. The questions to be placed before the affected property owners shall read as follows:

**QUESTIONS**

1. *Shall the Board of Supervisors of Nevada County be empowered and authorized to impose and levy an amended annual assessment for snow removal for properties within Ski Town II PRD as listed in Appendix A to the Engineer's Report dated March 4, 2020, in the amount of \$437 per parcel per fiscal year, beginning in Fiscal Year 2020/21, and continuing indefinitely for each fiscal year thereafter with annual adjustments beginning in Fiscal Year 2021/22 according to the Consumer Price Index (CPI) as set forth in the San Francisco Area Consumer Price Index, as of January 1st of each calendar year, not to exceed 5% per annum?*

*Parcel Charge – Yes*

*Parcel Charge – No*

2. *Shall the Board of Supervisors of Nevada County be empowered and authorized to impose and levy an amended annual assessment for road maintenance for properties within Ski Town II PRD as listed in Appendix A to the Engineer's Report dated March 4, 2020 to add an annual adjustment according to the Consumer Price Index (CPI) as set forth in the San Francisco Area Consumer Price Index, as of January 1st of each calendar year, not to exceed 5% per annum, beginning in Fiscal Year 2020/21?*

*Parcel Charge – Yes*

*Parcel Charge – No*

8. If there is not a majority protest by the property owners within the proposed PRD, the Board of Supervisors may approve the amended parcel charges starting in Fiscal Year 2020/21, and each year thereafter, to be amended on the assessment roll and billed and collected in the same manner as County property taxes.

9. The Clerk of the Board shall publish the Petition and the notice of public hearing for the proposed amended PRD and imposition of the proposed parcel charges, and shall provide timely mailed notice of the same to the record owner of each parcel within the proposed PRD, in accordance with Streets & Highways Code Sections 1164 and 1196.

10. If the proposed PRD parcel charge amendments are authorized, then all expenses associated with processing and amending the PRD, providing engineering services and conducting the assessment ballot proceedings shall be paid by the Ski Town II PRD in accordance with Streets & Highways Code section 1197.

11. The parcel charges proposed by this Resolution shall be retained in the Ski Town II PRD road maintenance and snow removal funds, to be used only for the purpose of providing road maintenance and snow removal services within the Ski Town II 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 24th day of March, 2020, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Edward Scofield, Dan Miller,  
Susan K. Hoek and Richard Anderson

Noes: None.

Absent: None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER  
Clerk of the Board of Supervisors

By: 

3/24/20 cc:

A-C\*  
A-C\*  
Assessor\*  
T&TC\*



Heidi Hall, Chair

# **ENGINEER'S REPORT**

**for the**

## **Ski Town II Permanent Road Division (PRD) Assessment Amendments**

**Nevada County, California**

March 4, 2020

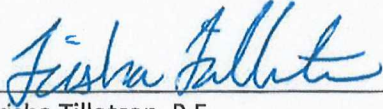


**Prepared by:**

**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 approve this Engineer's Report for the Ski Town II Permanent Road Division Assessment Amendments.



Trisha Tillotson, P.E.  
Director of Public Works, County of Nevada



Date

## I. PRD INTRODUCTION

Following a request by the developer of Ski Town II off Donner Pass Road in the Soda Springs area to form a Permanent Road Division (PRD) in the Ski Town II subdivision, the Nevada County Board of Supervisors adopted Resolution 88-249 forming the Ski Town II PRD on May 17, 1988. The purpose of the PRD was to collect funds for road maintenance and snow removal on Poma Lane (518 feet) and Lotta Crabtree Terrace (1,380 feet), and included new lots within the subdivision as well as five parcels not within the subdivision but using these roads and benefiting from the PRD. The PRD did not include an inflationary adjustment mechanism.

Since Fiscal Year 1996/97, the County has collected \$2,648 annually for road maintenance and \$3,410 for snow removal, with various parcel charges for improved and unimproved lots outside and inside the subdivision, as follows:

<b>Existing Parcel Charges for Ski Town II PRD</b> <i>First adopted by Resolution 96-286</i>		
	Unimproved Parcel	Improved Parcel
<i>Parcels Within Ski Town II Subdivision</i>		
Snow Removal	\$44	\$175
Road Maintenance	\$53	\$84
<i>Parcels Outside Ski Town II Subdivision</i>		
Snow Removal	\$11	\$44
Road Maintenance	\$13	\$21

Of the 48 parcels currently assessed, 5 are outside the Ski Town II subdivision and 43 parcels are within; 13 are improved and 35 are unimproved.

Proposition 218 was enacted on July 1, 1997, which limited local governments' ability to charge and assess fees. Since that time the fees have not been raised commensurate with actual costs. As a result, although \$3,410 is collected each year for snow removal, actual costs of snow removal are now an average of \$18,077.50 (\$361.55 per day with 50 days on average historically needed for snow removal per year).

## II. BASIS OF PROPOSED AMENDED ASSESSMENTS

### *Methodology*

Lots that do not benefit from the PRD snow removal and road maintenance activities will have all future assessments lowered to \$0. The list of lots to be assessed \$0 is shown in Appendix B to this report. All remaining lots benefiting from snow removal activities will be charged the same rate, whether improved or unimproved. The lots to be assessed are shown in Appendix A to this report. Road maintenance charges will remain the same for benefiting parcels. An annual CPI adjustment will be added both to snow removal and road maintenance charges.

Snow removal costs per day are based on actual County costs of snow removal per day in the Ski Town II PRD as tracked in FY 19/20. The number of snow removal days per season is based on historical averages. Calculations for proposed snow removal assessments are shown below.

<b>Estimated Total Annual Snow Removal Cost for Ski Town II Subdivision</b>							
Description	# of days served	Average Cost per day	Subtotal	Admin Costs / A87	Tax Bill Charges	Annual Report Charge	Total Cost per Year
Full Snow Removal	50	\$361.55	\$18,077.50	\$481.50	\$223.50	\$15.00	<b>\$18,797.50</b>
<b>Estimated Annual Cost Per Parcel</b>							
No. of Contributing Parcels	Total Annual Snow Removal Cost						Annual Assessment per Parcel
43	\$18,797.50						<b>\$437.00</b>
<b>Parameters</b>							
43 Parcels							
Average # of snow removal days = 50							
Average # of snow season days = 127							

**Calculation**

Utilizing the cost of snow removal per day and the number of lots served, the annual snow removal cost per parcel in the Ski Town II PRD is calculated at \$437 per parcel.

**Consumer Price Index (CPI) Adjustments**

An annual Consumer Price Index (CPI) adjustment is also being proposed for both snow removal and road maintenance services to ensure the PRD remains solvent in perpetuity, and to ensure that the County can continue to provide services as inflation raises the cost of such services.

Road maintenance assessments will be adjusted per the CPI starting in Fiscal Year 2020/21, at the same time as the new assessments for snow removal. Snow removal assessments will be adjusted per the CPI starting in FY 2021/22. The amount of increase will not exceed five percent (5%) in any one year.

### III. ASSESSMENT AMOUNT AND METHOD OF COLLECTION

#### A. Assessment Amount:

The snow removal parcel charges calculated for the 2020/21 Tax Year are \$437 per year. For FY 2020/21 and subsequent years, the existing road maintenance charges will be adjusted by the annual CPI Index for the San Francisco Area as of January 1, 2020, as further described in Section II above. The CPI advanced 2.5 percent as of the end of December 2019.

These changes will increase assessments as follows for FY 2020/21:

<b>Proposed Parcel Charges for Ski Town II PRD – FY 2020/21</b>		
Snow Removal	\$437 annually	
Road Maintenance	Unimproved Parcels	Improved Parcels
<i>Within Ski Town II subdivision</i>	\$54.32	\$86.10
<i>Outside Ski Town II subdivision</i>	\$13.32	\$21.52

#### B. Method of Collection:

The amended parcel charges 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 two separate funds in the name of “Ski Town II Permanent Road Division,” one for snow removal and one for road maintenance. Charges will be collected in two (2) installments and will be available within sixty (60) days after the installments are due. The amount of parcel charges specified for any year shall be adjusted annually for the ensuing fiscal year to reflect the San Francisco Area Consumer Price Index 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 what the amount of charge for snow removal and road maintenance services is to be for the next year as a result of the aforementioned computation.

#### C. Timing of Taxation:

Amended parcel charges for snow removal and road maintenance services will be collected beginning in the FY 2020/21.



# APPENDIX A

## List of Parcels Subject to PRD Charges

Number	Assessor's Parcel No.	Address
1	047-101-015	10067 Poma Lane
2	047-410-001	21916 Lotta Crabtree
3	047-410-002	21918 Lotta Crabtree
4	047-410-003	21943 Lotta Crabtree
5	047-410-004	21958 Lotta Crabtree
6	047-410-005	21472 Lotta Crabtree
7	047-410-006	21992 Lotta Crabtree
8	047-410-007	22010 Lotta Crabtree
9	047-410-008	22028 Lotta Crabtree
10	047-410-009	22044 Lotta Crabtree
11	047-410-015	22027 Lotta Crabtree
12	047-410-016	22013 Lotta Crabtree
13	047-410-017	21987 Lotta Crabtree
14	047-410-018	21965 Lotta Crabtree
15	047-410-019	21947 Lotta Crabtree
16	047-410-020	21927 Lotta Crabtree
17	047-410-021	10100 Poma Lane
18	047-410-022	10076 Poma Lane
19	047-410-023	21898 Yuba Trail
20	047-410-024	21932 Yuba Trail
21	047-420-001	21752 Lotta Crabtree
22	047-420-002	21768 Lotta Crabtree
23	047-420-003	21784 Lotta Crabtree
24	047-420-004	21800 Lotta Crabtree
25	047-420-005	21816 Lotta Crabtree
26	047-420-006	21832 Lotta Crabtree
27	047-420-007	21848 Lotta Crabtree
28	047-420-008	21864 Lotta Crabtree
29	047-420-009	21882 Lotta Crabtree
30	047-420-010	21900 Lotta Crabtree
31	047-420-011	10115 Poma Lane
32	047-420-012	10103 Poma Lane
33	047-420-013	21863 Lotta Crabtree
34	047-420-014	21845 Lotta Crabtree
35	047-420-015	21829 Lotta Crabtree

36	047-420-016	21811 Lotta Crabtree
37	047-420-017	21787 Lotta Crabtree
38	047-420-018	21965 Lola Montez
39	047-420-019	21794 T-Bar Drive
40	047-420-020	21812 T-Bar Drive
41	047-420-021	21830 T-Bar Drive
42	047-420-022	10093 Poma Lane
43	047-420-024	21821 T-Bar Drive

## APPENDIX B

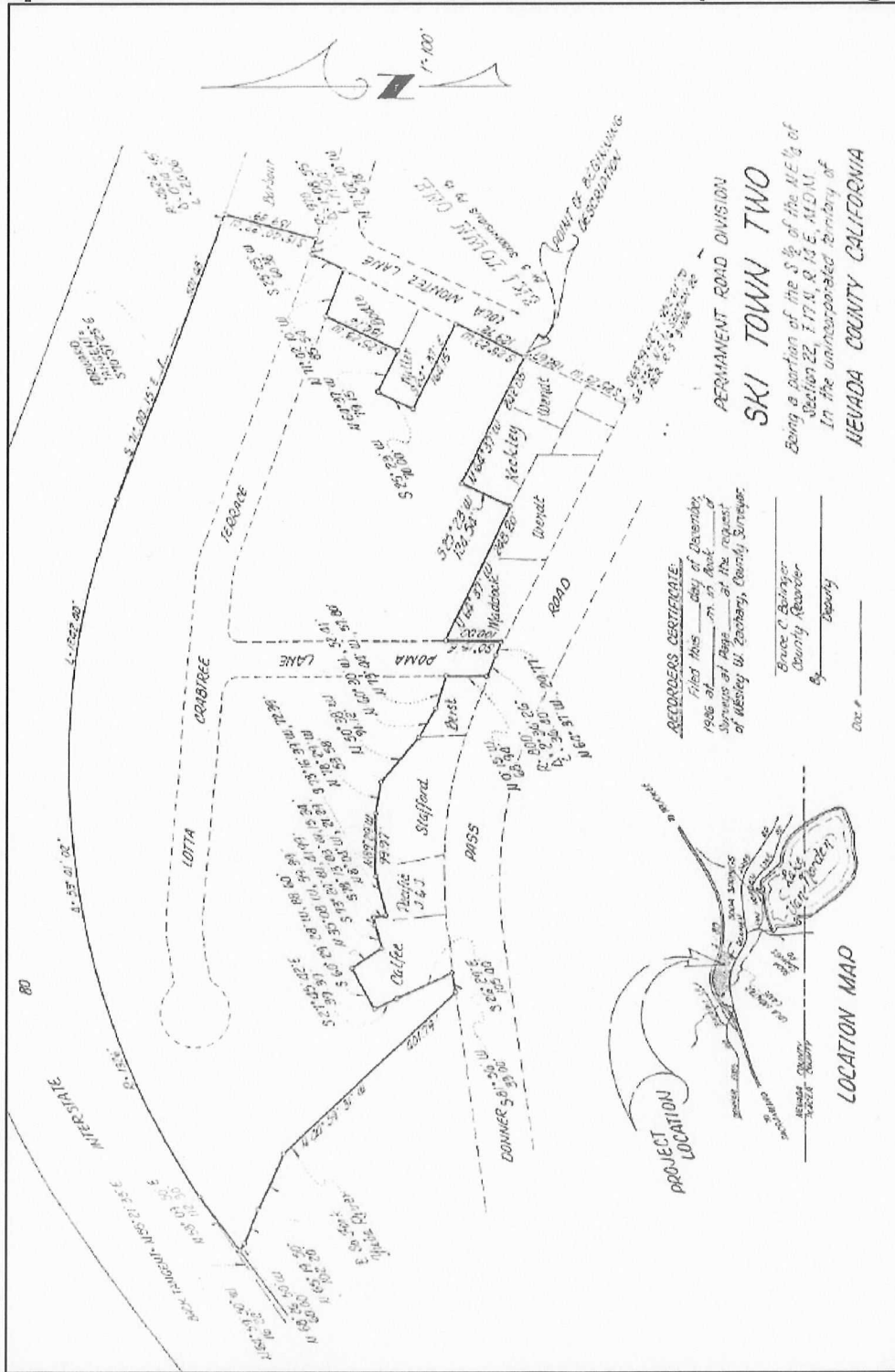
### List of Parcels Not Subject to PRD Charges

Number	Assessor's Parcel No.	Address	Reason
1	047-101-006	21985 Yuba Trail	Not accessed from PRD roads and unbuildable per SUB 07/081
2	047-101-007	21976 Yuba Trail	Not accessed from PRD roads
3	047-101-008	21946 Yuba Trail	Not accessed from PRD roads
4	047-101-009	21935 Yuba Trail	Not accessed from PRD roads
5	047-101-037*	21923 Yuba Trail	Unbuildable
6	047-410-011*	21981 Yuba Trail	Not accessed from PRD roads and unbuildable per SUB 07/081
7	047-410-012*	N/A	Not accessed from PRD roads and unbuildable per SUB 07/081
8	047-410-013*	21964 Donner Pass Road	Not accessed from PRD roads and unbuildable per SUB 07/081
9	047-410-014*	21971 Yuba Trail	Unbuildable per SUB 07/081
10	047-410-025	21995 Yuba Trail	Not accessed from PRD roads
11	047-420-023*	10049 Poma Lane	Unbuildable

\* These parcels are currently not being charged. Remaining listed parcels will also have PRD parcel charges lowered to \$0.

# APPENDIX C

## Map of Ski Town II PRD Boundaries (Unchanged)



# APPENDIX D Map of Parcels Subject to PRD Charges

