



COUNTY OF NEVADA
COMMUNITY DEVELOPMENT AGENCY
DEPARTMENT OF PUBLIC WORKS
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NEVADA COUNTY BOARD OF SUPERVISORS
Board Agenda Memo

MEETING DATE: June 13, 2023
TO: Board of Supervisors
FROM: **Heba El-Guindy, Director of Public Works**
SUBJECT: Resolution to Approve the Collection of Parcel Charges and Special Taxes for Services in County Service Areas and Permanent Road Divisions for Fiscal Year 2023/24

RECOMMENDATION: Adopt the attached Resolution.

FUNDING: All Parcel Charges and Special Taxes will be collected from each County Service Area and Permanent Road Division (CSA and PRD) in FY 2023/24 as indicated in the attached Resolution. The assessed revenues match the proposed budgets for the respective CSAs and PRDs. There is no impact on the General Fund and there is no need for a budget amendment.

BACKGROUND: Each fiscal year, the Parcel Charges and Special Taxes for CSAs and PRDs are authorized by the Board of Supervisors allowing the Auditor-Controller's Office to collect the funds.

Proposition 218 limited special taxes to levels approved by voters. The Department of Public Works has prepared exempt parcel charges, approved parcel charges, and approved special taxes for each CSA and PRD in conformance with Proposition 218 for FY 2023/24. The Parcel Charges and Special Taxes for CSAs and PRDs are voter approved charges and are not increased unless the voters request and approve an increase. The majority of the proposed FY 2023/24 charges have not changed for many years. The only exception is those approved charges that have automatic annual adjustments built in. Additionally, inflationary adjustments and/or annual charges may be suspended or reduced without voter request or approval when the Director of Public Works determines the fund balance is in excess of a CSA or PRD individual needs.

By approving the attached Resolution, the Nevada County Board of Supervisors will authorize the collection of these parcel charges and special taxes to provide authorized services in each CSA and PRD for Fiscal Year 2023/24.

Item Initiated and Approved by: Heba El-Guindy, Director of Public Works

Submittal Date: May 23, 2023
Revision Date: May 24, 2023