



Trisha Tillotson
Community Development Agency Director

David Garcia
Director of Public Works

NEVADA COUNTY BOARD OF SUPERVISORS

Board Agenda Memo

MEETING DATE: June 2, 2026
TO: Board of Supervisors
FROM: David Garcia, Director of Public Works
SUBJECT: Resolution approving the annual continued collection of existing parcel charges and special taxes for services in county service areas and permanent road divisions for fiscal year 2026/27. (All Districts)

RECOMMENDATION: Approve the attached Resolution.

FUNDING: All Parcel Charges and Special Taxes will be collected from each respective County Service Area and Permanent Road Division (CSA and PRD) in FY 2026/27 as indicated in the attached Resolution, and these revenues match the proposed budgets for these County Service Areas and Permanent Road Divisions. This is not a new tax or charge. 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 routinely 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 Fiscal Year 2026/2027. 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 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 any fund balance is in excess of a CDA/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 2026/27.

Attachments:

1. Resolution to approve the Collection of Parcel Charges and Special Taxes for Services in County Service Areas and Permanent Road Divisions for Fiscal Year 2026/27
2. Parcel Charge Rate Changes Fiscal Year 2026/27
3. CCCI Rates
4. CPI Rates

Item Initiated and Approved by: David Garcia, Director of Public Works