



RESOLUTION No. _____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION TO AMEND THE SPECIAL TAXES FOR THE EXISTING DARKHORSE PERMANENT ROAD DIVISION - 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 section 50075 states 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 227 single-family residential lots and one property containing the golf course and clubhouse within the Darkhorse PRD; and

WHEREAS, the Department of Public Works 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 not to exceed 4% be added to the existing Darkhorse PRD charges; and

WHEREAS, it is also recommended that the annual inflationary adjustment be in place for 20 years beginning in Fiscal Year 2025/26 and ending in Fiscal Year 2045/46. At the end of the 20 years the special tax will continue in perpetuity with no additional inflation factor; 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; and

WHEREAS, on December 10, 2024, the Board adopted Resolution 24-634, a Resolution of Intent to amend the special tax for the existing Darkhorse PRD and conduct an assessment ballot proceeding; and

WHEREAS, the Clerk of the Board published the notice of public hearing for the proposed amendment to the Darkhorse PRD special taxes and provided timely mailed

notice of the same to the record owner of each parcel within the PRD in accordance with Streets & Highways Code Sections 1164 and 1196; and

WHEREAS, the Department of Public Works posted a minimum of three (3) notices of public hearing for the proposed amendments to the Darkhorse PRD special taxes where the PRD is located a minimum of three (3) weeks in advance of the public hearing on January 21, 2025; and

WHEREAS, the Board held a public hearing and Proposition 218 election regarding the proposed amendments to the Darkhorse PRD special taxes on February 11, 2025, at which a majority protest was not presented; and

WHEREAS, on February 11, 2025, the Board directed the Clerk of the Board of Supervisors to open and count ballots received for the assessment ballot proceeding and at least two-thirds of the property owners voted in favor of the proposed special tax amendment.

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. Approves the amendment to 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. Authorizes the parcel charges to be adjusted by a 4% inflation factor annually beginning in Fiscal Year 2025/26 and for a period of 20 years with adjustments ending in Fiscal Year 2045/46. The special tax will continue in perpetuity there after with no additional inflation factor unless amended by the parcel owners.