



## **RESOLUTION No. \_\_\_\_\_**

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

#### **RESOLUTION TO REPEAL RESOLUTION 18-540 INTENDING TO AMEND THE SPECIAL TAXES FOR THE EXISTING DARKHORSE PERMANENT ROAD DIVISION AND CONDUCT AN ELECTION - DISTRICT 2**

WHEREAS, Resolution 18-540, adopted November 13, 2018, authorized a public hearing and ballot election to amend the special taxes for the Darkhorse Permanent Road Division (PRD) in order to provide an annual inflationary adjustment for the PRD; and

WHEREAS, California Government Code sections 50075 provides 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, 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, after the Board of Supervisors adopted Resolution 18-540 on November 13, 2018, the Darkhorse Homeowners' Association (HOA) has requested that the Board repeal Resolution 18-540 in order to provide the HOA with additional time to garner the support of a two-thirds majority of property owners within Darkhorse; and

WHEREAS, the Darkhorse HOA has requested and staff recommends that the Board of Supervisors repeal the Resolution of Intent to amend the special taxes and conduct an election to provide an annual inflationary adjustment to avoid the PRD being charged for the expense of the election.

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. The Board of Supervisors of Nevada County does hereby repeal Resolution 18-540 and the approval to conduct the public hearing and ballot proceeding regarding the proposed special tax amendment for the Darkhorse PRD on January 8, 2019, at 11:00 a.m., in the Nevada County Board of Supervisors Chambers, Rood Administrative Center, 950 Maidu Avenue, Nevada City, California. Noticing and ballot mailing for the election are also hereby canceled.