

ENGINEER'S REPORT

for the

Ski Town II Permanent Road Division (PRD) Assessment Amendments

Nevada County, California

March 4, 2020



Prepared by:

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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

3/5/2020

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:

Existing Parcel Charges for Ski Town II PRD <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.

Estimated Total Annual Snow Removal Cost for Ski Town II Subdivision							
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	\$18,797.50
Estimated Annual Cost Per Parcel							
No. of Contributing Parcels	Total Annual Snow Removal Cost						Annual Assessment per Parcel
43	\$18,797.50						\$437.00
Parameters							
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:

Proposed Parcel Charges for Ski Town II PRD – FY 2020/21		
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

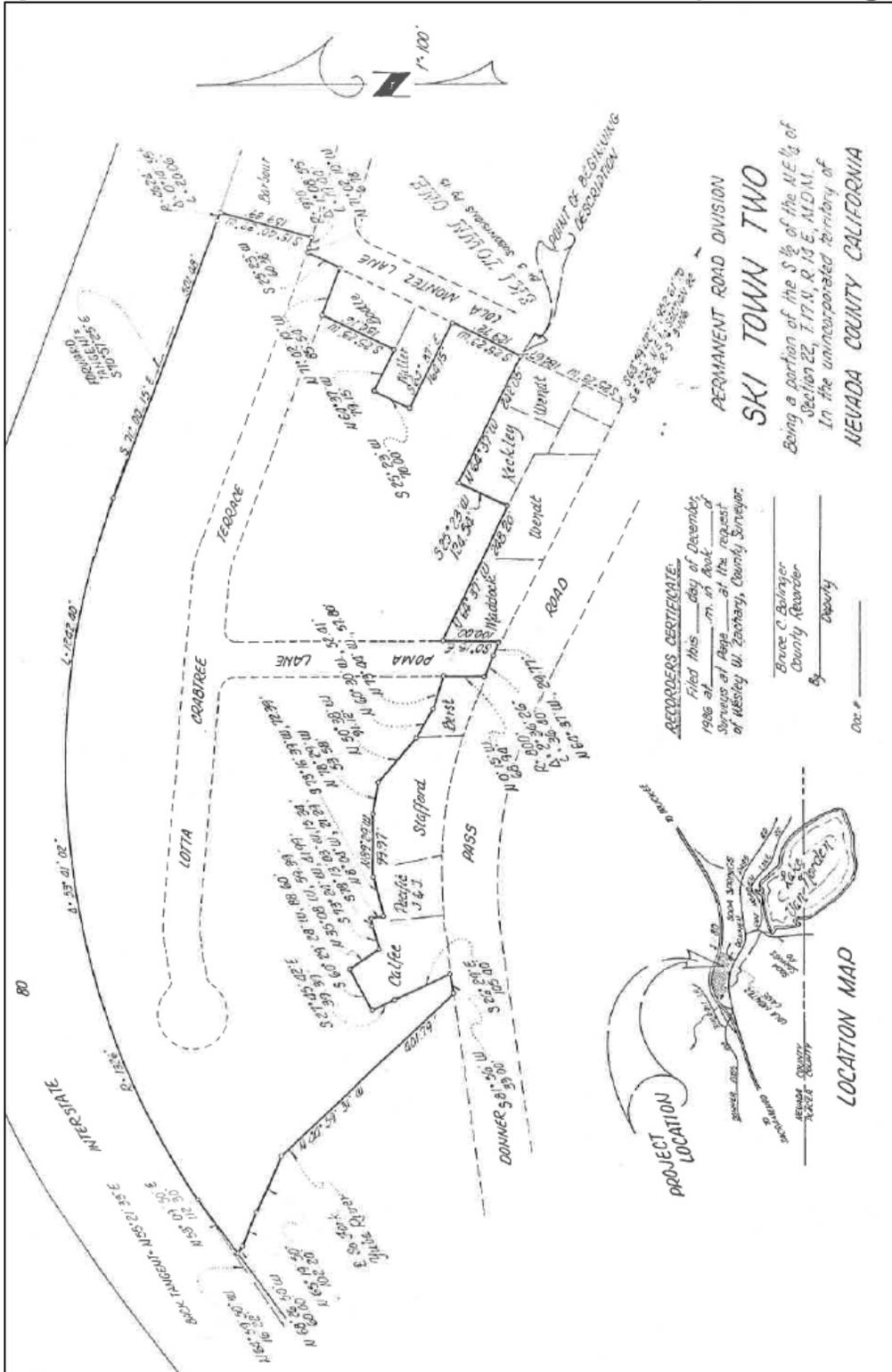
List of Parcels Not Subject to PRD Charges

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

