



# **RESOLUTION No. 20-448**

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

### **RESOLUTION TO AMEND THE PARCEL CHARGES FOR THE EXISTING SKI TOWN II PERMANENT ROAD DIVISION - DISTRICT 5**

WHEREAS, pursuant to the provisions of Permanent Road Division (PRD) law (Streets & Highways Code section 1160, et seq), the Board of Supervisors is authorized to establish a Permanent Road Division as a method of providing road improvement and maintenance services by the County within the unincorporated area; and

WHEREAS, a majority of Ski Town II PRD property owners who participated in the recent PRD election in May 2020 have signed a petition to amend parcel charges within the PRD pursuant to the Streets and Highways Code, Section 1160, et seq. to fund snow removal and road maintenance services; and

WHEREAS, an Engineer's Report has been prepared to support the amended parcel charges as shown in Exhibit A, and has been prepared in conformance with the requirements of Article XIID, Section 4 of the California Constitution; and

WHEREAS, a map of the existing PRD is shown in Appendix C to Exhibit A, attached hereto and incorporated herein; and

WHEREAS, there are 41 parcels benefiting from services within the PRD that will be charged as shown in Appendix A to Exhibit A; and

WHEREAS, Streets and Highways Code Section 1162.6 provides that parcel charges shall be deemed to be assessments within the meaning of Article XIID of the California Constitution, and that proceedings to form a Permanent Road Division may be consolidated with an assessment ballot proceeding to adopt a parcel charge pursuant to Government Code Section 53753; and

WHEREAS, on August 25, 2020, the Board adopted Resolution 20-370, a Resolution of Intent to amend the assessments for the existing Ski Town II PRD and conduct an assessment ballot proceeding; and

WHEREAS, the Clerk of the Board published the Petition and notice of public hearing for the proposed amendments to the Ski Town II PRD parcel charges and provided timely mailed notice of the same to the record owner of each parcel within the proposed 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 Ski Town II PRD parcel charges where the PRD is located a minimum of three (3) weeks in advance of the public hearing on October 13, 2020; and

WHEREAS, the Board held a public hearing regarding the proposed amendments to the Ski Town II PRD on October 13, at which a majority protest was not presented; and

WHEREAS, the Board held a Proposition 218 election proposing amendments to the parcel charges for the Ski Town PRD on October 13, 2020, at which a majority protest was not presented; and

WHEREAS, on October 13, 2020, the Board directed the Clerk of the Board of Supervisors to open and count ballots received for the assessment ballot proceedings and a majority of the property owners voted in favor the proposed special tax.

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 amendments to the Ski Town II PRD parcel charges as described in the attached Exhibit A.
3. Authorizes the approved parcel charges for snow removal to be levied annually at the rate of \$275.00 per unimproved parcel and \$820.00 per improved parcel per fiscal year, beginning in Fiscal Year 2020/21, and continuing indefinitely for each fiscal year thereafter, with annual adjustments beginning in Fiscal Year 2021/22 as set forth in the San Francisco Area Consumer Price Index, as of January 1<sup>st</sup> of each calendar year, not to exceed 5% per annum.
4. Authorizes an annual adjustment to the road maintenance charges beginning in Fiscal Year 2020/21 and continuing indefinitely for each fiscal year thereafter as set forth in the San Francisco Area Consumer Price Index, as of January 1<sup>st</sup> of each calendar year, not to exceed 5% per annum.
5. Directs the parcels charges to be collected starting in Fiscal Year 2020/21, and each year thereafter, to be amended on the assessment roll. For the current Fiscal Year 2020/21, the pre-amended property tax assessments included in the property tax bills sent by the Nevada County Tax Collector's office, and the difference between the old and new charges will be pro-rated for the year and will be hand billed by the Nevada County Community Development Agency. Property owners of parcels having assessments removed via this Resolution must pay the Fiscal Year 2020/21 property taxes in full, and the Nevada County Community Development Agency will reimburse them for snow removal charges at the end of the Fiscal Year. For each Fiscal Year thereafter, the amended parcel charges will be billed and collected in the same manner as County property taxes.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 13th day of October, 2020, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Edward Scofield, Dan Miller, Susan K. Hoek and Richard Anderson.

Noes: None.

Absent: None.

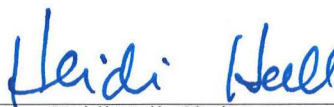
Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER  
Clerk of the Board of Supervisors

By: \_\_\_\_\_





Heidi Hall, Chair

10/13/2020 cc: DPW\*  
AC\*

# **ENGINEER'S REPORT**

**for the**

## **Ski Town II Permanent Road Division (PRD) Assessment Amendments**

**Nevada County, California**

July 28, 2020



**Prepared by:**

**Jessica Hankins  
Public Works Project Manager  
Nevada County Department of Public Works  
950 Maidu Avenue Nevada City, CA 95959**

## 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

8/6/20

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:

<b>Existing Parcel Charges for Ski Town II PRD</b> <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), plus administrative costs, for a total of \$18,797.50.

## 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. These lots include those that do not have direct or indirect access from PRD roads and that are unbuildable. 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 either an improved or unimproved rate, at a 3:1 ratio, respectively. The definition of an improved lot shall be one that is improved with a habitable structure. 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.

<b>Estimated Total Annual Snow Removal Cost for Ski Town II Subdivision</b>							
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	<b>\$18,797.50</b>
<b>Estimated Annual Cost Per Parcel</b>							
No. of Contributing Parcels	Parcel type	Rate per parcel					Annual Assessment per Parcel
14	improved	\$	820.00				<b>\$11,480.00</b>
27	unimproved	\$	275.00				<b>\$7,425.00</b>
Total							<b>\$18,905.00</b>
<b>Parameters</b>							
41 contributing 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, as well as a ratio of assessments at 3:1 for improved versus unimproved parcels, the annual snow removal cost per parcel in the Ski Town II PRD is calculated at **\$820 per improved parcel and \$275 per unimproved parcel**.

### **Consumer Price Index (CPI) Adjustments**

An annual Consumer Price Index (CPI) adjustment is also 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 \$275 per unimproved parcel and \$820 per improved parcel 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		
	Unimproved Parcels	Improved Parcels
Snow Removal	\$275.00	\$820.00
Road Maintenance		
<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 and Timing of Taxation:

At this point in the current FY 2020/21, upcoming property tax bills from the Nevada County Tax Collector's office cannot be revised to reflect the new assessments. However, the funds do need to be collected to provide snow removal services for this coming winter. For FY 2020/21 the pre-amended property tax assessments as shown in Section I of this Report will be included in the property tax bills sent by the Nevada County Tax Collector's office, and the difference between the old and new charges will be pro-rated for the year and will be hand billed by the Nevada County Community Development Agency and deposited into 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 up to two (2) installments as with regular property taxes.

Starting in FY 2021/22, 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 into the snow removal and road maintenance accounts for the "Ski Town II Permanent Road Division." Charges will be collected in two (2) installments and will be available within sixty (60) days after the installments are due. Also beginning in FY 2021/22, 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.

## APPENDIX A

### List of Parcels Subject to PRD Charges

<u>Number</u>	<u>Assessor's Parcel No.</u>	<u>Situs Address</u>
1	47-101-15-000	10067 Poma Lane
2	47-410-01-000	21916 Lotta Crabtree
3	47-410-02-000	21918 Lotta Crabtree
4	47-410-03-000	21943 Lotta Crabtree
5	47-410-04-000	21958 Lotta Crabtree
6	47-410-05-000	21472 Lotta Crabtree
7	47-410-06-000	21992 Lotta Crabtree
8	47-410-07-000	22010 Lotta Crabtree
9	47-410-08-000	22028 Lotta Crabtree
10	47-410-09-000	22044 Lotta Crabtree
11	47-410-15-000	22027 Lotta Crabtree
12	47-410-16-000	22013 Lotta Crabtree
13	47-410-17-000	21987 Lotta Crabtree
14	47-410-18-000	21965 Lotta Crabtree
15	47-410-19-000	21947 Lotta Crabtree
16	47-410-20-000	21927 Lotta Crabtree
17	47-410-21-000	10100 Poma Lane
18	47-410-22-000	10076 Poma Lane
19	47-420-01-000	21752 Lotta Crabtree
20	47-420-02-000	21768 Lotta Crabtree
21	47-420-03-000	21784 Lotta Crabtree
22	47-420-04-000	21800 Lotta Crabtree
23	47-420-05-000	21816 Lotta Crabtree
24	47-420-06-000	21832 Lotta Crabtree
25	47-420-07-000	21848 Lotta Crabtree
26	47-420-08-000	21864 Lotta Crabtree
27	47-420-09-000	21882 Lotta Crabtree
28	47-420-10-000	21900 Lotta Crabtree
29	47-420-11-000	10115 Poma Lane
30	47-420-12-000	10103 Poma Lane
31	47-420-13-000	21863 Lotta Crabtree
32	47-420-14-000	21845 Lotta Crabtree
33	47-420-15-000	21829 Lotta Crabtree
34	47-420-16-000	21811 Lotta Crabtree
35	47-420-17-000	21787 Lotta Crabtree
36	47-420-18-000	21965 Lola Montez

37	47-420-19-000	21794 T-Bar Drive
38	47-420-20-000	21812 T-Bar Drive
39	47-420-21-000	21830 T-Bar Drive
40	47-420-22-000	10093 Poma Lane
41	47-420-24-000	21821 T-Bar Drive

## APPENDIX B

### List of Parcels Not Subject to PRD Charges

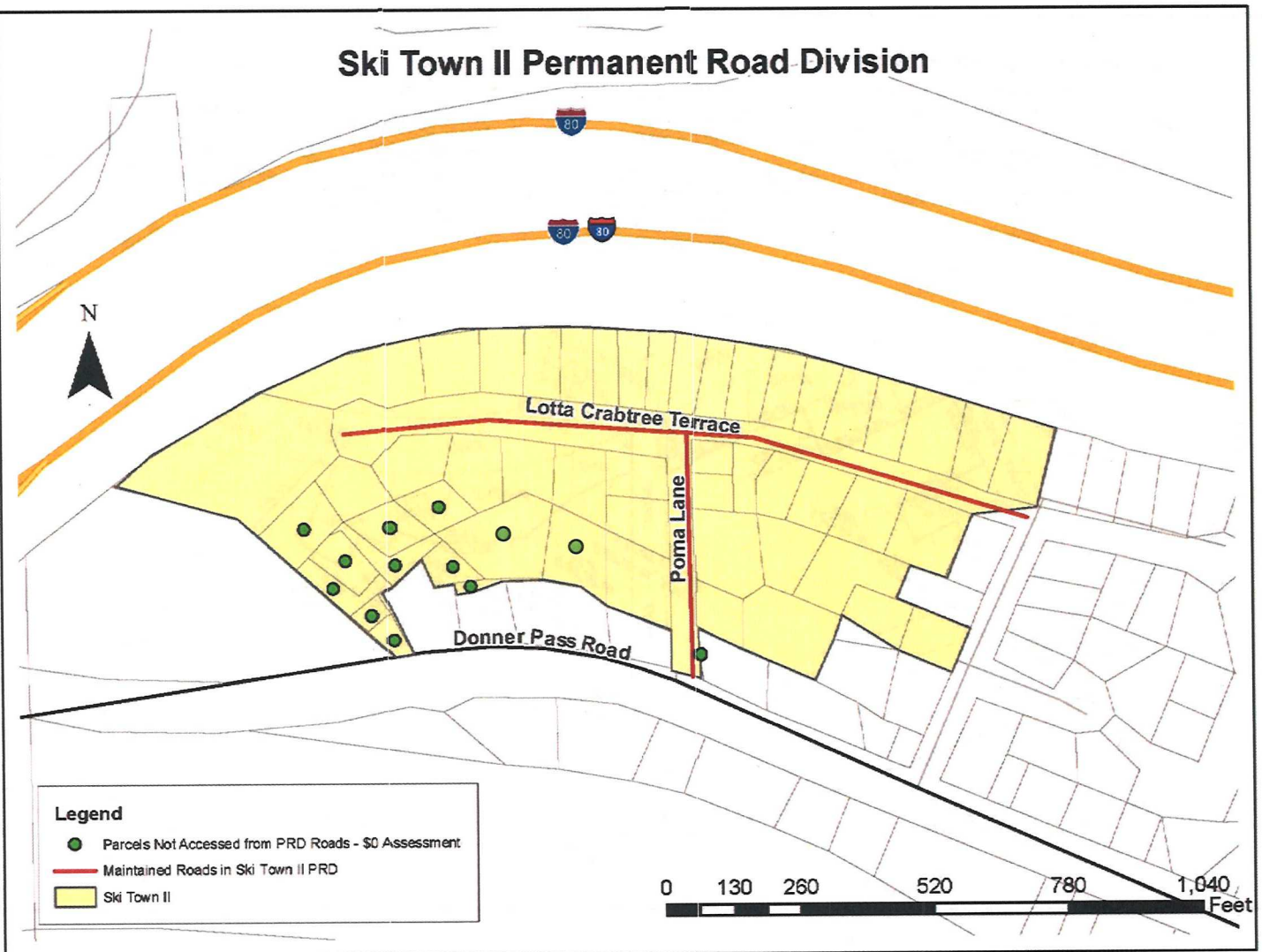
Number	Assessor's Parcel No.	Address	Reason
1	047-101-006	21985 Yuba Trail	Not accessed from PRD roads and unbuildable per SUB 07/081
2	047-101-007	21976 Yuba Trail	Not accessed from PRD roads
3	047-101-008	21946 Yuba Trail	Not accessed from PRD roads
4	047-101-009	21935 Yuba Trail	Not accessed from 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	047-410-023	21898 Yuba Trail	Not accessed from PRD roads
11	047-410-024	21932 Yuba Trail	Not accessed from PRD roads
12	047-410-025	21995 Yuba Trail	Not accessed from PRD roads
13	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.

[illegible]

# APPENDIX D

## Map of Parcels Subject to PRD Charges



# APPENDIX E

## Petition to Amend Parcel Charges

### PETITION TO AMEND THE ASSESSMENTS FOR THE EXISTING SKI TOWN II PERMANENT ROAD DIVISION

We, the undersigned, being landowners of interest within the boundaries of the Ski Town II Permanent Road Division (PRD) described and shown on Exhibit "A" hereby petition the Nevada County Board of Supervisors to undertake the proceedings for the amendment of the assessments in the Ski Town II Permanent Road Division, subject to annual Consumer Price Index (CPI) adjustments not to exceed 5% per annum, within the boundaries in accordance with applicable provisions of the Government Code and/or Streets and Highways Code of the State of California.

Petitioners request that the Nevada County Board of Supervisors maintain the County snow removal program consisting of snow removal at an average of 50 days per year consistent with historical averages.

The petitioners represent:

- The name of the PRD is the "Ski Town II Permanent Road Division."
  - The undersigned petitioners constitute over 50 percent of the owners of interest who previously voted in the May 2020 Ski Town II election.
  - The boundaries of the proposed division are set forth in Exhibit "A" attached hereto.
  - The location of the streets that will have snow removal services is Poma Lane from Donner Pass Road to Lotta Crabtree Terrace, Lotta Crabtree Terrace from its western terminus to Lola Montes Lane, and T-Bar Drive from Lola Montes Lane to Poma Lane.
  - There are 14 improved parcels and 27 unimproved parcels in Ski Town II Permanent Road Division that would be subject to these assessments.

Petitioners understand:

1. The proposed rate and method of apportionment of the Assessment are as follows:

<u>Land Use</u>	<u>Annual Assessment for Snow Removal</u>
Improved	\$820
Unimproved	\$275

2. The Proposed assessments would replace the current assessments, not be added to them. Current assessments are \$175 and \$44 for improved and unimproved parcels,

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respectively, for parcels within the original Ski Town II subdivision; and \$44 and \$11 for improved and unimproved parcels outside of the original Ski Town II subdivision but taking access from Ski Town II roads.

3. Improved lots are defined as those that are improved with a habitable structure.

4. The list of properties to be assessed in the Ski Town II Permanent will be modified such that those properties that do not take direct or indirect access from the PRD roadways will not be assessed. A list of properties to be assessed is attached hereto in Exhibit "A."

5. An annual Consumer Price Index (CPI) adjustment will be included for both snow removal and road maintenance to ensure the County can continue to provide services as inflation raises the costs of such services. The amount of inflationary increase will not exceed 5% in any given year and will be adjusted based on the CPI as of January of each year.

Name Kamron Motamedi  
Residence Lot 2, Ski Town II  
Date 07/30/2020

Signature Kamron Motamedi  
Nevada Co APN 047-420-022-000

Name Dawn Parkhurst  
Residence 21812 T-Bar Drive  
Date 07/28/2020

Signature Dawn Parkhurst  
Nevada Co APN 047-420-020-000

Name Blair Wallace  
Residence 21794 T-Bar Drive  
Date 07/29/2020

Signature Blair Wallace  
Nevada Co APN 047-420-019-000

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Name Caroline Dickenson  
Residence 21787 Lotta Crabtree Terr  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Nevada Co APN 047-420-017-000

Name Dan Rubinsky  
Residence 21811 Lotta Crabtree Terr  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Nevada Co APN 047-420-016-000

Name Brent Creese  
Residence 21829 Lotta Crabtree Terr  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Nevada Co APN 047-420-015-000

Name Mary Prince  
Residence 10115 Poma Lane  
Date 07/29/2020 \_\_\_\_\_

Signature Mary Prince  
Nevada Co APN 047-420-011-000

Name Dennis O'Connell  
Residence 21900 Lotta Crabtree Terr  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Nevada Co APN 047-420-010-000

Name Dennis O'Connell  
Residence 21882 Lotta Crabtree Terr  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Nevada Co APN 047-420-009-000

Name Dennis O'Connell  
Residence 21864 Lotta Crabtree Terr  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Nevada Co APN 047-420-008-000

Name Terri Eckert  
Residence 10076 Poma Lane  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Nevada Co APN 047-420-003-000

Name Robert Miller  
Residence 21987 Lotta Crabtree Terr  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Nevada Co APN 047-410-017-000

Name Cathy Preis  
Residence Lot 25, Ski Town II

Signature \_\_\_\_\_  
Nevada Co APN 047-410-006-000

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Name Caroline Dickenson  
Residence 21787 Lotta Crabtree Terr  
Date 07 / 29 / 2020

Signature Caroline Dickinson  
Nevada Co APN 047-420-017-000

Name Dan Rubinsky  
Residence 21811 Lotta Crabtree Terr  
Date 07 / 28 / 2020

Signature Dan Rubinsky  
Nevada Co APN 047-420-016-000

Name Brent Creese  
Residence 21829 Lotta Crabtree Terr  
Date

Signature  
Nevada Co APN 047-420-015-000

Name Mary Prince  
Residence 10115 Poma Lane  
Date

Signature  
Nevada Co APN 047-420-011-000

Name Dennis O'Connell  
Residence 21900 Lotta Crabtree Terr  
Date

Signature  
Nevada Co APN 047-420-010-000

Name Dennis O'Connell  
Residence 21882 Lotta Crabtree Terr  
Date

Signature  
Nevada Co APN 047-420-009-000

Name Dennis O'Connell  
Residence 21864 Lotta Crabtree Terr  
Date

Signature  
Nevada Co APN 047-420-008-000

Name Terri Eckert  
Residence 10076 Poma Lane  
Date 07 / 30 / 2020

Signature Terri Eckert  
Nevada Co APN 047-420-003-000

Name Robert Miller  
Residence 21987 Lotta Crabtree Terr  
Date 07 / 29 / 2020

Signature Robert Miller  
Nevada Co APN 047-410-017-000

Name Cathy Preis  
Residence Lot 25, Ski Town II  
Date 07 / 29 / 2020

Signature Cathy Preis  
Nevada Co APN 047-410-006-000

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Name Nancy Gallagher  
Residence 21816 Lotta Crabtree Terr  
Date 07 / 28 / 2020

Signature Nancy Gallagher  
Nevada Co APN 047-420-005-000

Name Chris Call  
Residence 21927 Lotta Crabtree Terr  
Date 07 / 30 / 2020

Signature chris call  
Nevada Co APN 047-410-020-000

Name Chris Call  
Residence 21947 Lotta Crabtree Terr  
Date 07 / 30 / 2020

Signature chris call  
Nevada Co APN 047-410-019-000

Name Chris Call  
Residence 21965 Lotta Crabtree Terr  
Date 07 / 30 / 2020

Signature chris call  
Nevada Co APN 047-410-018-000

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Date \_\_\_\_\_

Name Nancy Gallagher  
Residence 21816 Lotta Crabtree Terr  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Nevada Co APN 047-420-005-000

Name Chris Call  
Residence 21927 Lotta Crabtree Terr  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Nevada Co APN 047-410-020-000

Name Chris Call  
Residence 21947 Lotta Crabtree Terr  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Nevada Co APN 047-410-019-000

Name Chris Call  
Residence 21965 Lotta Crabtree Terr  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Nevada Co APN 047-410-018-000

Name Jackie Sutton  
Residence 21882 Lotta Crabtree Terr  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Nevada Co APN 047-420-009-000

Name Ashok Singhal  
Residence 10103 Poma Lane  
Date 08/04/2020

Signature  \_\_\_\_\_  
Nevada Co APN 047-420-012-000

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