

Authority for Continuing Special Taxes

Our District was formed as a California Special District Community Services District by approval of LAFCO and El Dorado County Board of Supervisor on 8/26/1969

Boundaries: Initial boundaries of the District were designated in Exhibit “A” of Resolution No. 309-69. The District boundaries were amended by Annexation No. 75-1 approved by LAFCO January 15, 1975; by Annexation No. 78-82 approved by LAFCO October 18, 1978; by Board of Supervisors Resolution 266-84, August 21, 1984; LAFCO Boundary Amendment 88-13 and 88-14, September 8, 1989, and by LAFCO Resolution L-2018-05 Deubel Annexation into the District, February 28, 2018. All parcels within the boundaries of the District service area will remain in the boundaries and on the tax rolls and will remain until such time as LAFCO changes this.

“Special tax” means any tax imposed or levied for specific purpose which is placed into a general fund--in our case the El Dorado County Auditor Controller fund. **No local government may impose, extend, or increase any special tax unless and until that tax is submitted to the electorate and approved by a two-thirds vote**

The Board of Directors may take such lawful action under the California Constitution as it deems in the best interests of the District to tax or levy special assessments **(by an election with 2/3 voter approval)** The special tax of \$595 per year has been voted upon with approval by the voters and therefore the **District has the lawful authority to tax and levy each parcel within its boundaries.**

Under California Constitution Section 4 of Article XIII A, XIIC, and X11ID

Two–Thirds of Voters Are Required to Approve Special Taxes. A special tax is a tax that meets one of the following conditions:

Special–Purpose District Tax. All taxes—other than property taxes for infrastructure bonds—levied by special districts, school districts, and community college districts are special taxes.

Tax Dedicated to a Specific Purpose. A city or county tax dedicated to a specific purpose including a tax for a specific purpose deposited to the agency’s general fund—is a special tax.

All non–property taxes that cities and counties are authorized to levy may be raised as special taxes