

**Board of Directors Regular Meeting - AGENDA**  
**ROLLING HILLS COMMUNITY SERVICES DISTRICT**

**Tuesday, January 20, 2015**

**7:00 p.m.**

**Holiday Inn Express Meeting Room**  
**4360 Town Center Drive, El Dorado Hills, CA**

**1. Call to Order/Announcements - Pledge of Allegiance; Roll Call**

**2. Public Comment - Items Not on Agenda**

*At this time, members of the public may address the Board of Directors regarding any item within the subject matter jurisdiction of the Board, not set forth as an agenda item. No action may be taken on items raised during Public Comment as they are not on the agenda. Issues presented in Public comments may be referred to staff or scheduled on a future board agenda. If you wish to address the board, it asks that you complete a blue speaker request and deliver it to the President before the Public Comment portion of the meeting. Please limit your comments to three minutes or less. The public comment portion of the meeting will not exceed 15 minutes.*

*In addition, members of the public may address the Board of Directors regarding an agenda item after that item has been called but before the Board entertains its discussion of the item. If you wish to address the board, please complete a speaker request and deliver it to the President before the agenda item on which you wish to be heard is called. Please limit your comments to three minutes or less.*

**3. Monthly Reports**

- a. General Manager Report
- b. Communication Committee Report

**4. Consent Items**

- Approval of draft Minutes of December 16, 2014 regular meeting of the Board of Directors
- Approval of financial reports for period ended December 31, 2014 prepared by Auditor's office
- Accept and file Bank statement for period ended December 12, 2014
- PG&E letter regarding Safety Information
- 12/18/14 notice received 12/20/14 from County of El Dorado Auditor's Office re: Revised Structure Effective FY2015/16 for Cost Recovery Regarding Direct Charges
- 12/19/14 Notice of Public Hearing received 12/22/14 regarding General Plan Amendment/ ReZone/Tentative Map for El Dorado Springs 23 submitted by Standard Pacific Homes Corp on January 13, 2015

The Board may take action on any of the items listed on this Agenda regardless of whether the matter appears on the Consent Calendar or is described as an action item, a report, or an information item.

**NOTICE TO THE DISABLED AND VISUALLY OR HEARING IMPAIRED:** In compliance with the Americans with Disabilities Act, Rolling Hills CSD will provide special assistance for disabled citizens. A request for disability related modification or accommodation, including auxiliary aids or services, made be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting by contacting the General Manager at (916) 235-8671 or GenMgr@RollingHillsCSD.org . Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

- 12/31/14 Community Development Agency Long Range Planning Notice of Availability of a Draft EIR for the Sign Ordinance Update Project (Sch No. 2014102001)
- 12/20/14 SDRMA Letter regarding release of 2013-14 Annual Report

## **5. Old Business**

- a. Storm Drain Culvert Repair on Prima Drive- Staff seeking approval of expenditure of funds from approved Budget for repair of storm drain seal and culvert discovered as result of December flooding incident. Cost to be determined at meeting upon presentation of bids (Action Item)
- b. Encroachment Issue on Montrose Drive – Staff to provide general update as to status (Information Item)
- c. District Fund Balance – Staff to provide information in response to request for historical information (Information Item)

## **6. New Business**

- a. Reporting Requirements Effective January 1, 2015 – Staff to discuss annual financial reporting requirements for the CSD and new reporting requirements pursuant to AB 2109 (Information Item)
- b. El Dorado LAFCO Workshops including AB 1234 Ethics Seminar on February 25, 2015 – Staff to present information about options to fulfill AB 1234 ethics biennial requirement (Information Item)

## **7. Adjournment**

The Board may take action on any of the items listed on this Agenda regardless of whether the matter appears on the Consent Calendar or is described as an action item, a report, or an information item.

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**ROLLING HILLS COMMUNITY SERVICES DISTRICT**  
**MINUTES of DECEMBER 16, 2014 MEETING OF THE BOARD OF DIRECTORS**

**1. Call to Order/Roll Call.**

The meeting of the Rolling Hills CSD held on December 16, 2014 was called to order at 7:08 p.m. by President Matt Sites in the meeting room at Holiday Inn Express, 4360 Town Center Drive, El Dorado Hills, California. In addition to President Sites, Directors Tim Halverson, Gordon Fawkes, and Mark Magee, General Manager Chaney Hicks, Board Secretary Linda Stone, and a member of the community were present at roll call. Director John Kennedy was absent.

**2. Public Comment.** None. The Board welcomed new resident Annemiek Storm to Shadow Hills.

**3. Swearing In of Board Members and Oath of Office.** Matthew Sites (full term: 12/5/2014 to 12/7/2018) and Tim Halverson (full term: 12/5/2014 to 12/7/2018) were sworn in by the Clerk and executed the Certificate of Election and Oath of Office forms.

**4. Monthly Reports**

**General Manager Report.** Chaney presented an oral and written report. She continues to routinely work with the landscapers and discussed the ongoing problem with vehicles driving on the Stonebriar park turf. The question was discussed as to be proactive now and placing a barrier preventing vehicular access (with the exception of emergency vehicles) or waiting until the park is reworked. This destruction will be a major problem once the park is redone. She asked that everyone be alert to this issue so the culprits can be identified. She updated the Board advising that the Not a Through Street sign has been installed on Berkshire Drive, the bulletin board is expected to ship in a few days, and the parts for the infant swing were received and installed. She said residents are happy with the different swing style. Some concerns residents have expressed include a request for installation of soccer nets in the park, which likely would encourage teams to practice on the fields which is discouraged; a question about ACC issues; and continued driving on CSD property at the end of Winterfield Drive. The Board noted that the installation of boulders at the end of Winterfield was approved a long time ago but never installed and that the Folsom police previously showed no interest in trying to assist with this problem from the Folsom side. Chaney will investigate current costs of boulders and the item will be placed on the Agenda for a future meeting of the Board.

**b. Communications Committee Report.** The Communications Committee did not meet this month.

**5. Consent Items**

The consent items consisting of the draft Minutes of October 21, 2014 and November 18, 2014 regular meetings of the Board of Directors; financial reports for period ended November 30, 2014 prepared by Auditor's office; bank statement for period ended November 15, 2014; and EID Notice of Contribution Rates and Statement of UI Reserve Account for the period January 1, 2015 to December 31, 2015 were considered. Director Gordon Fawkes moved to approve the consent items and accept and file the items; second by Director Mark Magee; motion carried.

AYES: Sites, Halverson, Fawkes and Magee

NOES: None

ABSENT: Kennedy

ABSTAIN: None

**6. Old Business.**

**a. Draft Newsletter for January Dispatch.** The General Manager presented a mock-up draft newsletter for review and said the goal is for dispatch in mid January. The Board discussed the event dates for 2015 and noted interest in having an article regarding the budget to address the costs to cover the basic needs of the District and additional costs for new projects. The President asked that data be included about the fund balance reserves of the past years with more detailed information provided to the Board for review. There is concern about the long term costs of the District to cover future 10 year and 30 year cycle road maintenance and infrastructure costs. The current annual revenue of the

District is barely sufficient to cover the most basic costs of District administration so road and infrastructure maintenance and repair costs must come from the reserves or an increase in revenue. The Board may want to utilize time lapse photography to demonstrate the degradation which will occur to the roads over time if they are not maintained with the more expensive longer term maintenance cycle work as well as the slurry seal maintenance. The President will also complete his message to the community for inclusion in the newsletter.

**b. Follow Up to Notice of Public Nearing regarding General Plan amendment/ReZone/Tentative Map for El Dorado Springs 23 submitted by Standard Pacific Homes.** Matt Sites advised that he had investigated into the terminology used in the notices and confirmed what the Board originally thought to be the case that these approvals are improving the zoning for the parcel by giving it a much less dense zoning category. Once approved, it will no longer be zoned multi-family. The El Dorado Springs 23 development plan for 49 single family high-end residential homes will be an excellent fit with the existing development in the District. The Development Agreement has been fully executed and will be sent for recording. The project will be on the Board of Supervisors agenda for approval in the near future.

**7. New Business.**

**a. Street Flooding.**

**b. Replacement of Broker Seal for Storm Drain Culvert.**

Staff sought approval of expenditures made on an emergency basis for pump truck services and storm drain cleaning as a result of street flooding at Prima and Cascara caused by heavy rains. The General Manager discussed the issues encountered in the culvert at that location with tree roots infiltrating the cracked pipe which lead to the flooding. The solution identified is to put a sleeve in the culvert and use a heavy duty auger to clean out the line and look at replacement with galvanized pipe. She mentioned that the culverts are old and the District is going to start seeing more of these infrastructure maintenance issues. After discussion, President Sites moved to authorize and approve the expenditure of \$1,500 for the emergency work performed for the pump truck hydro jet and vactor storm drain services clearing five lines of leaves, rocks, dirt and debris; second by Director Gordon Fawkes; motion carried.

**AYES:** Sites, Halverson, Fawkes and Magee

**NOES:** None

**ABSENT:** Kennedy

**ABSTAIN:** None

The Board also directed the General Manager to look at solutions for correction of the broken storm drain seal and pipe issue and inherent costs. This item will be brought back at the next meeting of the Board.

**c. Preventative Measures to Reduce Drainage and Flooding Issues.** The Board wants to send a strong message about the need for increased budget funds to address drainage and flooding issues which results when residents do not perform regular maintenance to pick up and dispose of their yard debris and accumulated leaves. This issue will be included in the January newsletter.

**d. Annual Organizational Meeting.** Discussion was had regarding the offices of President and Vice President for 2015. Tim Halverson made a motion to nominate Matt Sites to serve as President for 2015; second by Mark Magee; motion carried.

**AYES:** Sites, Halverson, Fawkes and Magee

**NOES:** None

**ABSENT:** Kennedy

**ABSTAIN:** None

Mark Magee made a motion to nominate Tim Halverson to serve as Vice President; second by Gordon Fawkes; motion carried.

**AYES:** Sites, Halverson, Fawkes and Magee

**NOES:** None

**ABSENT:** Kennedy

**ABSTAIN:** None

**Adjournment.**

The meeting was adjourned at 8:35 p.m. upon a motion by Matt Sites, second by Mark Magee; motion carried.

Submitted by:

Linda Stone, Board Secretary

Approved by Board:

DRAFT

# Wells Fargo Simple Business Checking

Account number: 2017655164 ■ November 18, 2014 - December 12, 2014 ■ Page 1 of 3



ROLLING HILLS COMMUNITY SERVICES  
DISTRICT  
PO BOX 5266  
EL DORADO HILLS CA 95762-0005

## Questions?

Available by phone 24 hours a day, 7 days a week:

**1-800-CALL-WELLS** (1-800-225-5935)

TTY: 1-800-877-4833

En español: 1-877-337-7454

Online: [wellsfargo.com/biz](http://wellsfargo.com/biz)

Write: Wells Fargo Bank, N.A. (114)

P.O. Box 6995

Portland, OR 97228-6995

## Your Business and Wells Fargo

Don't forget to notify us of your business travel plans to help avoid issues when using your Wells Fargo cards while traveling. It's easy to notify us online at [wellsfargo.com/travelplan](http://wellsfargo.com/travelplan), through the Wells Fargo mobile app, or by calling the phone number on the back of your card.

## Account options

A check mark in the box indicates you have these convenient services with your account(s). Go to [wellsfargo.com/biz](http://wellsfargo.com/biz) or call the number above if you have questions or if you would like to add new services.

Business Online Banking



Online Statements



Business Bill Pay



Business Spending Report



Overdraft Protection



## Activity summary

Beginning balance on 11/18	\$3,583.17
Deposits/Credits	0.00
Withdrawals/Debits	- 887.82
<b>Ending balance on 12/12</b>	<b>\$2,695.35</b>
 Average ledger balance this period	 \$2,758.12

Account number: 2017655164

**ROLLING HILLS COMMUNITY SERVICES  
DISTRICT**

*California account terms and conditions apply*

For Direct Deposit use

Routing Number (RTN): 121042882

For Wire Transfers use

Routing Number (RTN): 121000248

## Overdraft Protection

This account is not currently covered by Overdraft Protection. If you would like more information regarding Overdraft Protection and eligibility requirements please call the number listed on your statement or visit your Wells Fargo store.



## Transaction history

Date	Check Number	Description	Deposits/ Credits	Withdrawals/ Debits	Ending daily balance
11/18		Check Crd Purchase 11/16 Detailed Play Pro 000-0000000 NJ 425907xxxxxx8169 464320129078706 ?McC=5712		103.10	3,480.07
11/20		Check Crd Purchase 11/19 Usmarkerboard 800-791-2946 MA 425907xxxxxx8169 384323574578031 ?McC=5943		784.72	2,695.35
Ending balance on 12/12					2,695.35
Totals			\$0.00	\$887.82	

The Ending Daily Balance does not reflect any pending withdrawals or holds on deposited funds that may have been outstanding on your account when your transactions posted. If you had insufficient available funds when a transaction posted, fees may have been assessed.

## Monthly service fee summary

For a complete list of fees and detailed account information, please see the Wells Fargo Fee and Information Schedule and Account Agreement applicable to your account or talk to a banker. Go to [wellsfargo.com/feefaq](http://wellsfargo.com/feefaq) to find answers to common questions about the monthly service fee on your account.

Fee period 11/18/2014 - 12/12/2014	Standard monthly service fee \$10.00	You paid \$0.00
How to reduce the monthly service fee by \$5.00	Minimum required	This fee period
Have any ONE of the following account requirements		
· Average ledger balance	\$1,000.00	\$2,758.00 <input checked="" type="checkbox"/>

### Monthly service fee discount(s) (applied when box is checked)

Online only statements (\$5.00 discount) ☒

C1/C1



Valued Customer  
PO Box 5266  
El Dorado Hills, CA 95762-0005



This letter contains important safety information for people living or working near a natural gas transmission pipeline.

Dear Neighbor,

Pacific Gas and Electric Company's (PG&E) top priority is the safety of our customers, employees and the communities we live in and serve. Part of that commitment is providing you with important and timely gas safety information, including what we're doing to enhance pipeline safety. We are sending this information to all homes and businesses located within 2,000 feet of a natural gas transmission pipeline. We are also sending this material to other addresses, listed on the back of this page, that are associated with your account. **While no action is required on your part, we hope you'll find the information helpful.**

Our transmission pipelines carry gas from one part of the state to another and connect to smaller distribution pipelines that deliver gas to your homes and businesses. In essence, they work like highways whereas distribution lines operate like local streets, connecting gas service to communities across Northern and Central California.

A key part of gas safety is being aware of nearby pipelines and what to do in the event of an emergency. Enclosed is a brochure with information about finding the location of gas pipelines, knowing the signs of a possible gas leak and what to do in the event of a leak. It also outlines how you can help prevent pipeline damage and find resources with more information. Above all, if you smell natural gas or suspect an emergency situation, leave the area immediately, and then call **911** and PG&E at **1-800-743-5000**.

We are working hard to transform our infrastructure into the safest and most reliable gas system in the country. The progress we're making includes inspecting, testing and modernizing our pipelines. We have also implemented best practices and technology to effectively respond to any emergency while monitoring our operations 24 hours a day, 7 days a week. We are also working with our customers and community partners across our service area to identify and address structures, trees and other vegetation that can interfere with our ability to inspect, maintain and operate our gas system. For more information about how we're enhancing pipeline safety in your community, visit **[pge.com/seeourprogress](http://pge.com/seeourprogress)**.

We value our relationship with you and look forward to answering any questions you may have. We will keep you posted on our progress in your community.

Sincerely,

Steven Fischer  
Director, Emergency Preparedness and Public Awareness  
Pacific Gas and Electric Company



This letter applies to the following properties. A notification will also be mailed to these addresses, as applicable.

1 White Rock Rd #Irrig, El Dorado Hills, CA 95762  
Berkshire Dr (Park/Irr Cont), El Dorado Hills, CA 95762  
Montrose Way, Ped @ Baseball Field, El Dorado Hills, CA 95762



# County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667  
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

Date: December 18, 2014

To: Local Agencies with Direct Charges on the Tax Roll

From: Sally Zutter, Property Tax Manager

RE: Revised Structure Effective FY 2015/16 for Cost Recovery Regarding Direct Charges

Effective Fiscal Year 2015/16, the structure for the County to recover costs associated with placing Direct Charges on the tax roll will be updated. Attached is the proposed working model for the new Cost Recovery structure. Each local agency is invited to review the structure and provide comments and suggestions by February 18, 2015. While reviewing the proposed working model, please keep in mind the information contained in the remainder of this letter, as it was instrumental to the creation of the working model. The Cost Recovery structure will be finalized in the Spring with notification sent to each local agency.

Various California statutes allow the County to recover reasonable costs (e.g. GOV §50077(b), §50078.17, §53340(g), §53978(d), & §54718; S&H §5474.7, §8682(b), & §22647). These statutes ensure:

- The County remains revenue neutral as it relates to the performance of this statutory duty.
- The costs associated with non-ad valorem Direct Charges are not commingled with or subsidized by Proposition 13 ad valorem General Tax's Property Tax Administrative Costs (SB 2557) (or visa versa).
- Recognize the fact that not all taxing jurisdictions that receive a share of the General Tax also have any/many Direct Charges (and visa versa).

Direct Charges continue to play an ever increasing roll.

- In 15 years (2000/01 to 2014/15):
  - The number of direct charge levies has increased 43.5% (438k to 629k) while the corresponding APN count has only increased by 23.7% (108k to 133k).
  - The number of direct charge levy codes has increased 21.1% (204 to 247).
- Prior to Proposition 13, very few non-ad valorem Direct Charges existed. Laws created new Direct Charge types (e.g. Voter-Approved Special Taxes, Mello-Roos Special Taxes, etc.) as an outcome of Proposition 13. Consequently, Direct Charges exploded from just a few hundred levies prior to Proposition 13 to 629,511 direct charges levied on 247 Direct Charge codes by over 55 districts. That's an average of 5 per APN, however the actual number ranges from 0 to 13 per APN.

The current Cost Recovery structure:

- Was last updated in the late 1990's by adding the nominal "\$50 minimum" criteria.
- \$50 minimum doesn't feasibly recover the costs to levy, bill, maintain, report, collect, & apportion.
- Provides for one of the following methodologies:
  - 30¢ per Assessor's Parcel Number (APN), up to a maximum of 1% of the Direct Charge levy, with a \$50 minimum.
  - 1% of the Direct Charge levy, with a \$50 minimum.
  - .75% of the Direct Charge Levy, with a \$50 minimum.
  - Greater of 1% of the Direct Charge levy or 30¢ per APN, with a \$50 minimum.
- Overcharges some and undercharges others.
- Is not based on sound cost accounting principles.

Turn Over



Date: December 18, 2014

RE: Revised Structure Effective FY 2015/16 for Cost Recovery Regarding Direct Charges

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The working model of the revised Cost Recovery structure is shown on the enclosure. For each Direct Charge code, the revised structure may result in an increase, status quo, or decrease in the Cost Recovery amount as it relates to the existing structure. The revised Cost Recovery structure uses the following methodology which is based on either existing state law or sound cost-accounting principles:

- The Cost Recovery structure should not overcharge some and undercharge others.
- Direct Charges are not related to the Assessed Value of the property (SB 2557). Thus, Cost Recovery for Direct Charges should not be related to the Assessed Value of the property.
- Cost Recovery for Direct Charges should not subsidize, commingle, overlap, or gap with SB 2557 Property Tax Administrative Cost for Proposition 13's General Tax portion of the tax bill.
- Cost Recovery amounts should accurately and reasonably reflect the level of effort necessary to levy, bill, maintain, report, collect, and apportion Direct Charge levies. Note that even though the district may only talk to the Property Tax Division once a year at the time of levy, the Property Tax Division is conducting daily/weekly/monthly/annual work related to Direct Charges.
- 1915 bonds have a statutory maximum Cost Recovery of \$16 annually per levy (no conflicts for any existing Assessment Districts under the revised Cost Recovery structure).
- The cost to levy/bill/maintain/report/collect/apportion a \$10 levy is the same as a \$1,000 levy. Thus, the Cost Recovery amount should not be indexed to the amount levied.
- Additional effort is required for the initial creation of a new Direct Charge code than the ongoing maintenance of an existing Direct Charge code.
- A minimum level of effort is required to maintain an existing Direct Charge code whether 1 levy is made or 10,000 levies are made.
- "Economy of Scale" does exist. In other words, the level of effort necessary for 5,000 levies is not 100 times more than that necessary for 50 levies.

For more information, please contact me:

- Phone 530-621-5480
- email [sally.zutter@edcgov.us](mailto:sally.zutter@edcgov.us)

cc: Joe Harn

Enclosure

# **Direct Charge Cost Recovery Structure, Effective FY 2015/16** **Working Model as of 12/18/14**

The revised Cost Recovery structure is the sum of the following two components rounded to the nearest cent:

1. For each year the Direct Charge code is levied, there is a \$150 annual maintenance. In the initial year of a brand new Direct Charge code, there is a \$300 one-time setup in lieu of the \$150 annual maintenance.
2. A per item Cost Recovery that operates on an Economy of Scale basis.

## **Direct Charge Levy Cost Recovery Structure, Effective 2015/16** **Working Model as of 12/18/14**

Working Model as of 12/18/14										Criteria Used to Create New Group		Economy of Scale
From <sup>a</sup>			To <sup>a</sup>	Annual Maintenance		One-Time <sup>a</sup> Setup Cost		Info on min/max		Range of <sup>a</sup>	% Increase <sup>a</sup>	% Cut in <sup>b</sup>
	Levy Count Per Direct	Levy Count Per Direct	Cost <sup>b</sup> Recovery	Cost Recovery (Flat Amt)	Cost Recovery (Flat Amt)	total \$ min	total \$ max	min per APN	max <sup>f</sup> per APN	Levy Counts Per Group	in # of Items Levied Per Group	Per Item Amount Per Group
Group	Charge Code	Charge Code	Per Levy	(Flat Amt)	(Flat Amt)	min	max	APN	APN	Per Group	Per Group	Per Group
	-	-	-	150	or 300	150	150					
1	1	24	1.0000	150	or 300	151	174	7.25	151.00	24		
2	25	49	0.9900	150	or 300	175	199	4.05	6.99	25	104.17%	1.0%
3	50	74	0.9801	150	or 300	199	223	3.01	3.98	25	51.02%	1.0%
4	75	99	0.9703	150	or 300	223	246	2.49	2.97	25	33.78%	1.0%
5	100	124	0.9606	150	or 300	246	269	2.17	2.46	25	25.25%	1.0%
6	125	149	0.9510	150	or 300	269	292	1.96	2.15	25	20.16%	1.0%
7	150	199	0.9367	150	or 300	291	336	1.69	1.94	50	33.56%	1.5%
8	200	249	0.9226	150	or 300	335	380	1.53	1.67	50	25.13%	1.5%
9	250	299	0.9088	150	or 300	377	422	1.41	1.51	50	20.08%	1.5%
10	300	374	0.8952	150	or 300	419	485	1.30	1.40	75	25.08%	1.5%
11	375	449	0.8818	150	or 300	481	546	1.22	1.28	75	20.05%	1.5%
12	450	549	0.8642	150	or 300	539	624	1.14	1.20	100	22.27%	2.0%
13	550	674	0.8469	150	or 300	616	721	1.07	1.12	125	22.77%	2.0%
14	675	824	0.8300	150	or 300	710	834	1.01	1.05	150	22.26%	2.0%
15	825	999	0.8134	150	or 300	821	963	0.96	1.00	175	21.24%	2.0%
16	1,000	1,199	0.7931	150	or 300	943	1,101	0.92	0.94	200	20.02%	2.5%
17	1,200	1,449	0.7733	150	or 300	1,078	1,271	0.88	0.90	250	20.85%	2.5%
18	1,450	1,749	0.7540	150	or 300	1,243	1,469	0.84	0.86	300	20.70%	2.5%
19	1,750	2,099	0.7314	150	or 300	1,430	1,685	0.80	0.82	350	20.01%	3.0%
20	2,100	2,524	0.7095	150	or 300	1,640	1,941	0.77	0.78	425	20.25%	3.0%
21	2,525	3,049	0.6847	150	or 300	1,879	2,238	0.73	0.74	525	20.80%	3.5%
22	3,050	3,674	0.6607	150	or 300	2,165	2,577	0.70	0.71	625	20.50%	3.5%
23	3,675	4,424	0.6343	150	or 300	2,481	2,956	0.67	0.68	750	20.41%	4.0%
24	4,425	5,324	0.6058	150	or 300	2,831	3,375	0.63	0.64	900	20.34%	4.5%
25	5,325	6,399	0.5755	150	or 300	3,215	3,833	0.60	0.60	1,075	20.19%	5.0%
26	6,400	7,699	0.5438	150	or 300	3,630	4,337	0.56	0.57	1,300	20.32%	5.5%
27	7,700	9,249	0.5112	150	or 300	4,086	4,878	0.53	0.53	1,550	20.13%	6.0%
28	9,250	11,099	0.4780	150	or 300	4,572	5,455	0.49	0.49	1,850	20.00%	6.5%
29	11,100	13,324	0.4445	150	or 300	5,084	6,073	0.46	0.46	2,225	20.05%	7.0%
30	13,325	15,999	0.4112	150	or 300	5,629	6,729	0.42	0.42	2,675	20.08%	7.5%
31	16,000	19,199	0.3783	150	or 300	6,203	7,413	0.39	0.39	3,200	20.00%	8.0%
32	19,200	23,049	0.3461	150	or 300	6,795	8,127	0.35	0.35	3,850	20.05%	8.5%
33	23,050	27,674	0.3150	150	or 300	7,411	8,867	0.32	0.32	4,625	20.07%	9.0%
34	27,675	33,224	0.2851	150	or 300	8,040	9,622	0.29	0.29	5,550	20.05%	9.5%
35	33,225	39,874	0.2566	150	or 300	8,676	10,382	0.26	0.26	6,650	20.02%	10.0%
36	39,875	47,849	0.2297	150	or 300	9,309	11,141	0.23	0.23	7,975	20.00%	10.5%
37	47,850	57,424	0.2044	150	or 300	9,931	11,887	0.21	0.21	9,575	20.01%	11.0%
38	57,425	68,924	0.1809	150	or 300	10,538	12,618	0.18	0.18	11,500	20.03%	11.5%
39 <sup>c</sup>	68,925	82,724	0.1592	150	or 300	11,123	13,320	0.16	0.16	13,800	20.02%	12.0%
40	82,725	99,274	0.1393	150	or 300	11,674	13,979	0.14	0.14	16,550	20.01%	12.5%
41	99,275	119,124	0.1212	150	or 300	12,182	14,588	0.12	0.12	19,850	20.00%	13.0%
42 <sup>d</sup>	119,125	142,949	0.1048	150	or 300	12,634	15,131	0.11	0.11	23,825	20.00%	13.5%
43	142,950	171,550	0.0901	150	or 300	13,030	15,607	0.09	0.09	28,601	20.01%	14.0%

### **Notes:**

<sup>a</sup> Criteria used to create new group is a 20% increase of the largest count within the range to the nearest 25, with a 25 count minimum.

<sup>b</sup> Savings in Per Levy Rate for each change in group.

<sup>c</sup> Currently no one direct charge levy code exceeds 75,000 records.

<sup>d</sup> Currently countywide bills don't exceed approximately 135,000 secured bills.

<sup>e</sup> The "One Time Setup" happens only on the initial year of the levy, and it is in replacement of the "Annual Maintenance".

<sup>f</sup> 1915 Bonds have a statutory maximum of \$16 per levy.

Direct Charge Cost Recovery Structure, Effective FY 2015/16  
Working Model as of 12/18/15

EXAMPLES

Example 1: An existing Benefit Assessment District Assessment (created 2005), which levies \$300 for each of 241 Assessor's Parcel Numbers (APNs), the Cost Recovery amount would be:

150.00 annual maintenance cost  
222.35 241 levies x .9226 per levy cost from group 8  
372.35 or \$1.545 each

Example 2: An existing Voter-Approved Special Tax (passed in 1998), which levies \$25 for each of 56,504 APNs, the Cost Recovery amount would be:

150.00 annual maintenance cost  
11,549.42 56,504 levies x .2044 per levy cost from group 37  
11,699.42 or \$0.207 each

Example 3: A brand new Fire Suppression Assessment (created in 2015), which levies \$250 for each of 5,297 APNs, the Cost Recovery amount for the initial year would be:

300.00 annual maintenance cost  
3,208.92 5,297 levies x .6058 per levy cost from group 24  
3,508.92 or \$0.662 each

Subsequent years, presuming the same counts, the cost recovery amount would be  $\$150 + (5,297 \times .6058) = \$3,358.92$  [\$0.634 each]



# COMMUNITY DEVELOPMENT AGENCY

## DEVELOPMENT SERVICES DIVISION

<http://www.edcgov.us/DevServices/>

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### PLACERVILLE OFFICE:

2850 Fairlane Court, Placerville, CA 95667

#### BUILDING

(530) 621-5315 / (530) 622-1708 Fax

[bldgdept@edcgov.us](mailto:bldgdept@edcgov.us)

#### PLANNING

(530) 621-5355 / (530) 642-0508 Fax

[planning@edcgov.us](mailto:planning@edcgov.us)

### LAKE TAHOE OFFICE:

3368 Lake Tahoe Blvd., Suite 302

South Lake Tahoe, CA 96150

(530) 573-3330

(530) 542-9082 Fax

[tahoebuild@edcgov.us](mailto:tahoebuild@edcgov.us)

## NOTICE OF PUBLIC HEARING

The County of El Dorado Board of Supervisors will hold a public hearing in the Supervisors Meeting Room, 330 Fair Lane, Placerville, CA 95667 on **January 13, 2015**, at **2:00 p.m.**, to consider **General Plan Amendment A14-0005/Rezone Z14-0009/Tentative Map TM14-1514/El Dorado Springs 23** submitted by Standard Pacific Homes Corporation (Agent: MJM Properties) to consider the following: 1) General Plan Amendment amending the land use designation from Multifamily Residential (MFR) to High Density Residential (HDR); 2) Rezone from Multifamily Residential-Design Control (RM-DC) to One-Family Residential (R1); 3) Tentative map subdividing 21.65 acres into 58 total lots consisting of 49 residential lots, one private road lot (Lot R1), future Right-of-Way lot (R2), and seven open space/landscape lots. The map includes a Phasing Plan for the financing or phasing of the residential development into two phases; and 4) Design waiver of the following Design and Improvement Standards Manual (DISM) standards: (a) Reduction of Right-of-Way for A through C Drives from 50 feet to and 40 feet; (b) Reduction of road width for A through C Drive from 36 feet to 29 feet; (c) Allow driveway to be within 25 feet from a radius return, allow 10-foot wide driveway for single car garages and 16-foot wide driveway for two-car garages, and omit 4-foot taper to back of curb; and d) Reduce standard sidewalk width from 6-foot wide to 4-foot wide, allow sidewalk on one side of the internal road, only. The property, identified by Assessor's Parcel Number 117-010-05, consisting of 21.65 acres, is located approximately 360 feet southwest of the intersection with White Rock Road and Stonebriar Drive, in the El Dorado Hills area, Supervisorial District 1. [Project Planner: Mel Pabalinas] (Mitigated Negative Declaration prepared)

The Planning Commission has recommended approval of these applications based on Findings and Conditions of Approval on file in Planning Services.

All persons interested are invited to attend and be heard or to write their comments to the Board of Supervisors at 330 Fair Lane, Placerville, CA 95667 or via e-mail: [edc.cob@edcgov.us](mailto:edc.cob@edcgov.us). If you challenge the application in court, you may be limited to raising only those items you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the Board at, or prior to, the public hearing. Any questions regarding this project should be directed to the County of El Dorado Community Development Agency, Development Services Division-Planning Services, 2850 Fairlane Court, Placerville, CA 95667 or via e-mail: [planning@edcgov.us](mailto:planning@edcgov.us).

COUNTY OF EL DORADO PLANNING COMMISSION  
ROGER TROUT, Executive Secretary  
December 19, 2014



# COMMUNITY DEVELOPMENT AGENCY

## LONG RANGE PLANNING

2850 Fairlane Court, Placerville, CA 95667  
Phone (530) 621-4650, Fax (530) 642-0508

### COUNTY OF EL DORADO

### NOTICE OF AVAILABILITY OF A DRAFT EIR

### FOR THE SIGN ORDINANCE UPDATE PROJECT (SCH NO. 2014102001)

Date: December 31, 2014

The County of El Dorado Community Development Agency, as the Lead Agency, has prepared a Draft Environmental Impact Report (DEIR) for a comprehensive update to the Sign Ordinance. The DEIR is prepared in accordance with the California Environmental Quality Act (CEQA) (Public Resources Code [PRC] Sections 2100 et seq.) and the CEQA Guidelines (14 California Code of Regulations [CCR] Sections 1500 et seq.). The standard review period for a Draft EIR submitted to the State Clearinghouse is 45 calendar days (CEQA Guidelines, Section 15105).

This DEIR is available for public review beginning **Wednesday, December 31, 2014 and ending at 5:00 p.m. on Tuesday, February 17, 2015.** The purpose of this comment period is to solicit comments from public agencies and interested parties/persons regarding the content of the DEIR and potential environmental impacts that may result from the project implementation, not the positive or negative attributes of the proposed project itself.

A meeting to accept comments on the DEIR will be held on **Thursday, January 29, 2015 at 6:30 p.m.** in the Planning Commission Hearing Room, 2850 Fairlane Court, Building C, Placerville, CA 95667. All interested parties are invited to attend the open house. Comment cards will be available for submitting written comments concerning the Draft EIR. Written comments for this DEIR must be received by the County **no later than 5:00 p.m. on Tuesday, February 17, 2015.** Please email, fax, mail or hand-deliver your comments to:

**Anne Novotny, El Dorado County Community Development Agency, Long Range Planning**  
2850 Fairlane Court, Bldg. C, Placerville, CA 95667 Email: [anne.novotny@edcgov.us](mailto:anne.novotny@edcgov.us) Fax: (530) 642-0508

The project location, project description, and potential environmental effects of the proposed Sign Ordinance Update are summarized on the attached page. The DEIR and additional information is available online on the project webpage at: [www.edcgov.us/Government/LongRangePlanning/LandUse/Sign\\_Ordinance\\_Update.aspx](http://www.edcgov.us/Government/LongRangePlanning/LandUse/Sign_Ordinance_Update.aspx)

The DEIR may also be reviewed at the Community Development Agency Planning Services Public Counter located at 2850 Fairlane Court, Building C, Placerville, CA 95667. The public counter is open Monday, Tuesday, Thursday and Friday from 8:00 a.m. to 4:00 p.m. and on Wednesday from 9:00 a.m. to 4:00 p.m.

Copies are also available to review at the County libraries: Placerville Main Library, 345 Fair Lane (621-5540); Cameron Park Branch, 2500 Country Club Drive (621-5500); El Dorado Hills Branch, 7455 Silva Valley Parkway (916-358-3500); Georgetown Branch, 6680 Orleans Street (333-4724); Pollock Pines Branch, 6210 Pony Express Trail (644-2498); South Lake Tahoe Branch, 1000 Rufus Allen Boulevard (573-3185). For hours, call or visit the website at: [www.eldoradolibrary.org](http://www.eldoradolibrary.org).



# COMMUNITY DEVELOPMENT AGENCY

## LONG RANGE PLANNING

2850 Fairlane Court, Placerville, CA 95667  
Phone (530) 621-4650, Fax (530) 642-0508

### COUNTY OF EL DORADO

#### SIGN ORDINANCE UPDATE PROJECT (SCH NO. 201402001)

**Project Location:** The proposed project applies only to the unincorporated areas of the county; in such areas, it applies to signs located or mounted on private property, as well as County property and land owned by public entities over which the County has land use regulatory authority. The proposed project does not apply to lands subject to the regulatory authority of the Tahoe Regional Planning Agency including the area east of Echo Summit.

**Project Description:** The proposed project consists of the adoption and implementation of a comprehensive update to the County's existing Sign Ordinance (Chapter 17.16 of the Zoning Ordinance) and amendment of General Plan Objective 2.7.1 and corresponding Policy 2.7.1.2 pertaining to billboards along identified scenic corridors and historic routes. The purpose of the Sign Ordinance Update and General Plan Amendment (GPA) is to ensure signs are consistent with the visual and aesthetic goals and policies set by the El Dorado County General Plan and to protect the county's visual appearance and scenic landscapes. The proposed project does not involve amendments to the County General Plan land use designations or zoning districts or any new entitlements.

The intent of the updated Sign Ordinance is to ensure that signage is consistent with its physical surroundings and does not detract from the surrounding visual character or cause safety hazards. The proposed Sign Ordinance Update would generally be more restrictive than the existing ordinance, in that it provides standards with more specificity regarding sizing, location, and content. The proposed update provides for the use of moving signs, such as barber poles or electronic (digital) signs that may use animation, flashing, scrolling, or video screens under certain conditions, whereas the existing Sign Ordinance specifically prohibits all flashing or moving signs. The updated ordinance would also provide for abatement or removal of illegal, abandoned, and nonconforming signs as allowed by state law. The proposed Sign Ordinance Update would provide sign regulations for signs in the unincorporated areas of the county that are consistent with the goals and objectives of the El Dorado County General Plan (2004) and the community's visual and aesthetic goals.

**Potential Environmental Effects:** The DEIR will evaluate the environmental impacts on aesthetics associated with implementation of the proposed project. Comments pertaining to the impact analysis, criteria and thresholds, mitigation measures and alternatives presented in the DEIR will be considered by the County during preparation of the Final EIR. The Final EIR will include copies of comments and the County's responses to comments pertaining to the environmental review and Draft EIR.

**Public Hearings:** The County of El Dorado Planning Commission will hold a public hearing on the Draft EIR for the Sign Ordinance Update project on Thursday, March 26, 2015 at 8:30 a.m. in the Building C Hearing Room at 2850 Fairlane Court, Placerville, CA 95667. A subsequent public hearing will be held upon completion of the Final EIR when the County considers action on the project. The County must certify the Final EIR prior to Project approval.

COUNTY OF EL DORADO  
DAVID DEFANTI, Assistant Director  
Community Development Agency, Long Range Planning



Special District Risk  
Management Authority

Maximizing Protection.  
Minimizing Risk.

1112 I Street, Suite 300  
Sacramento, California 95814-2865  
T 916.231.4141  
T 800.537.7790  
F 916.231.4111  
www.sdrma.org



December 30, 2014

Rolling Hills Community Services District  
Ms. Linda Stone  
Board Secretary/Clerk  
Post Office Box 5266  
El Dorado Hills, California 95762-5266

Dear Ms. Stone,

SDRMA is pleased to provide a copy of the newly released 2013-14 Annual Report. The report highlights the strength of our programs, the diversity of our membership and the financial security of our pool as well as other important information including specific program highlights noted in the Board President's Message on page 2.

Our strategic partnerships with TargetSolutions, Company Nurse (Workers' Compensation Program), California Special Districts Association (CSDA), the CSDA Finance Corporation and the Special District Leadership Foundation provide our members access to valuable services, resources and educational training opportunities. SDRMA utilizes various funding mechanisms through our partnership with CSDA to provide our members with access to free or reduced pricing for webinars, training seminars and workshops. Our goal is to provide members the best value through proactive loss prevention, effective claims cost containment and enhanced member services. SDRMA is also a proud sponsor of the following;

- CSDA Annual Conference
- CSDA Board Secretary/Clerk Conference
- CSDA General Manager Leadership Summit
- Special District Legislative Days
- Special District Leadership Academy Conference
- Special District Leadership Foundation

**Important Reminder:** Last year SDRMA implemented an Employment Law Legal Hotline with the legal firm Best Best & Krieger LLP to provide Property/Liability Program members an Employer "hotline" for questions related to Employment Law. The "hotline" provides upper level management access to complimentary Employment Law related legal services on behalf of the public agency employer after initial screening and referral by Dennis Timoney, SDRMA Chief Risk Officer. The goal is to reduce the frequency and severity of employment related claims which have a direct impact on our pool's claims liabilities and expenses and ultimately member rates.

Finally, as a reminder, members can submit a request for reimbursement to SDRMA for amounts spent on loss prevention efforts during the program year up to a maximum of \$1,000 per program, per year. All requests must be accompanied by a copy of an invoice and proof of payment. Requests are processed on a first-come, first-serve basis until the Loss Prevention Allowance budget funds are depleted.

**SAVE THE DATE** – We hope to see you at our Annual Membership Meeting and Safety/Claims Education Day on March 24, 2015 at the Hilton Sacramento Arden West Hotel. More information is coming soon.

Thank you for your participation and helping make SDRMA the premier risk management provider!

Sincerely,  
Special District Risk Management Authority

David Aranda, President  
Board of Directors

A proud California Special Districts  
Alliance partner.

California Special Districts Association  
1112 I Street, Suite 200  
Sacramento, California 95814-2865  
T 877.924.CSDA (2732)  
F 916.442.7889

CSDA Finance Corporation  
1112 I Street, Suite 200  
Sacramento, California 95814-2865  
T 877.924.CSDA (2732)  
F 916.442.7889

Report AVL upon Request

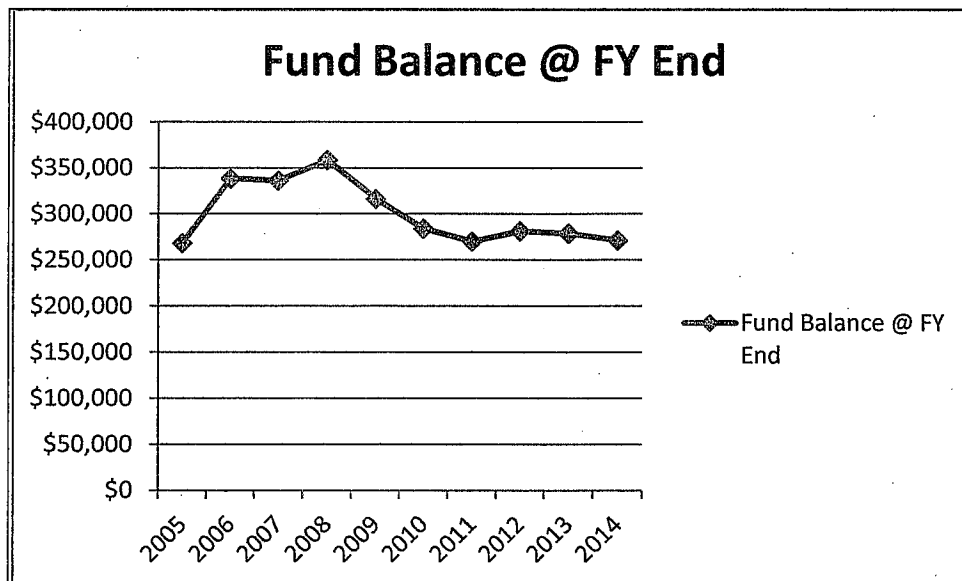
OLD BUSINESS

Rolling Hills Community Services District – Fund Balance Review

The District ended FY14 with \$271,307 in its Fund Balance. The Fund Balance are unreserved funds maintained by the El Dorado County Auditor's office on the District's behalf and historically have been used to defray extraordinary costs as they arise and balance as the annual budget with revenues as may be necessary. The Fund Balance enjoyed an increase during the first few years of the Stonebriar development with those additional revenues but before expenditures were required for parks and added maintenance. This was also before changes were implemented to meet the requirements of SB135. It was necessary to draw significantly on the Fund Balance in 2009 and 2010 when 7 year road cycle slurry seal maintenance was done.

Year	FY End-June 30 Fund Balance	Expenses	Revenue	Change
2014	\$271,306.57	\$148,863.00	\$141,171.35	
2013	\$278,998.00	\$146,716.00	\$144,262.00	(\$2,454.00)
2012	\$281,452.00	\$132,054.00	\$139,617.00	\$7,563.00
2011	\$270,388.00	\$155,060.00	\$141,315.00	(\$13,745.00)
2010	\$284,133.00	\$171,008.00	\$138,757.00	(\$32,251.00)
2009	\$316,384.00	\$195,100.00	\$152,915.00	(\$42,185.00)
2008	\$358,569.00	\$137,532.00	\$159,839.00	\$22,307.00
2007	\$336,262.00	\$164,202.00	\$161,882.00	(\$2,320.00)
2006	\$338,582.00	\$ 84,931.00	\$155,049.00	\$70,118.00
2005*	\$268,464.00	\$118,763.00	\$133,854.00	\$15,091.00
2004	\$253,373.00	\$ 9,898.00	\$ 97,878.00	\$87,980.00
2003	\$165,393.00			

Known as the Community Services District Law, SB 135 was enacted in 2005 and became effective January 1, 2006. It completely rewrote the laws pertaining to CSDs, mandating a General Manager, Board Secretary, and a five Member Board of Directors, along with other changes.



## NEW BUSINESS

Rolling Hills Community Services District

Annual Reporting Requirements

California Board of Equalization – Use Tax Return (Filed on a calendar year basis)	Due Date: April 15
El Dorado County Auditor Controller's Office, Property Tax Division – Direct Charge Assessment For listing on tax bill (Done annually)	Due Date: o/a August 10
State Controller's Office - Government Compensation Report – Report of Financial Transactions (Filed on a fiscal year basis)	Due Date: October 20
United States Census Bureau – Census of Governments Survey of Public Employment and Payroll – Special Districts and Agencies (Filed every five years, in years ending '2' and '7')	Due Date: April 30
Accountability Act - Report to Governing Body of Government Code Section 50075 Voter approved Special Taxes and Mello Roos Community Facilities Act of 1982 Special Taxes (Filed on a fiscal year basis)	Due Date: January 1 RHCS D not subject to this report
NEW – per AB 2109 State Controller's Office – Report of Special Taxes collected Via Annual Property Tax Bill (CSD Improvement District Assessment for Maintenance of Parks, Street Lights, Roads, Trash Removal & Miscellaneous)	Due Date: tbd



# County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667  
Phone: (530) 621-5487 FAX: (530) 295-2535

NON BUSINESS

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

Date: December 8, 2014  
To: Local Agencies with Direct Charges on the Secured Tax Roll  
From: Sally Zutter, Property Tax Manager *[Signature]*  
RE: AB 2109 – New Reporting Requirements for Local Agencies

*Recd  
12/16/14*

Effective January 1, 2015, Local Agencies collecting Special Taxes via the annual property tax bill will be required to report certain information annually to the State Controller (SCO), pursuant to AB 2109 (Statutes 2014, Chapter 781, effective 1/1/2015). This reporting is a duty of the Local Agency.

The information required to be reported to the SCO includes:

- The type and rate of the parcel imposed.
- The number of parcels subject to the parcel tax.
- The number of parcels exempt from the parcel tax.
- The sunset date of the parcel Tax, if any.
- The amount of revenue received from the parcel tax.
- The manner in which the revenue received from the parcel tax is being used.

Some of the information for AB 2109 should be readily available from the annual Local Agency Special Tax & Bond Accountability Act reporting (SB 1113, as codified in GOV §50075 et seq. and GOV §53410 et seq.). Please note AB 2109 does not rescind, replace, or modify the SB 1113 reporting requirement. Beginning January 1, 2015, both SB 1113 and AB 2109 reporting will be required pursuant to California law.

Some of AB 2109 reporting requirements are similar to the information recently gathered by California Tax Foundation as they conducted a statewide inventory of Parcel Taxes. The results of their survey can be viewed at <http://www.caltaxfoundation.org/special-taxes/>. California Tax Association and California Tax Foundation were major sponsors for AB 2109.

The SCO is currently working with a consortium<sup>1</sup> to establish methodology and procedures to implement AB 2109. The SCO will contact each Local Agency with specific reporting instructions (probably in late spring/early summer).

For your information, enclosed is a "first blush" listing of which Direct Charges will probably be reporting to the SCO, so your Local Agency can start to prepare. The Local Agency will have the responsibility to: communicate with the SCO to determine what needs to be reported; complete the report; and ensure the report is filed with to the SCO.

Please contact me at 530-621-5480 if you have any questions or concerns.

Enclosure

cc: Joe Harn

<sup>1</sup> Consortium comprised of representatives from:

- California Special Districts Association
- League of Cities
- California State Association of Counties
- County Auditor-Controllers
- State Controller's Office

# AB 2109: "FIRST BLUSH" LISTING OF WHO WILL REPORT TO STATE CONTROLLER

Sorted by District within Category of Reporting

## REPORTING EXPECTED TO BE REQUIRED: SPECIAL TAXES WHOSE CURRENT LEVIES ARE COLLECTED VIA THE ANNUAL TAX BILL

20522	Special Tax - Election of 4/10/84	Arroyo Vista CSD	Special Taxes	Active
20524	Special Tax - Election of 8/6/02 Measure H	Audubon Hills CSD	Special Taxes	Active
20411	Mello-Roos CFD Act Special Tax - Buckeye Elementary #2007-1 (Valley View)	Buckeye Elementary - CFD #2007-1 (Valley View)	Special Taxes	Active
20680	Special Tax - Election of 5/9/89	Cameron Estates CSD	Special Taxes	Active
20642	Special Tax - Election of 7/12/88, Measure N	Cameron Park Airport District	Special Taxes	Active
20631	Special Tax - Election of 11/5/85 for CC&R's	Cameron Park CSD	Special Taxes	Active
20361	Mello-Roos CFD Act Special Tax - City of SLT #1995-1	City of South Lake Tahoe - CFD#1995-1	Special Taxes	Active
20369	Mello-Roos CFD Act Special Tax - South Lake Tahoe #2014-1 Bijou Area ECP	City of South Lake Tahoe CFD #2014-1 (Bijou Area) ECP	Special Taxes	Active
20365	Mello-Roos CFD Act Special Tax - South Tahoe Redevelopment Agency #2001-1 (Park Ave Project)	City of South Tahoe RDA - CFD #2001-1 (Park Avenue Project)	Special Taxes	Active
20678	Special Tax - Election of 2/5/85	Connie Lane CSD	Special Taxes	Active
20525	Special Tax - Elections of 7/23/91 + 7/26/88 + 4/10/84	Cosumnes River CSD	Special Taxes	Active
20735	Special Tax - Election of 1998, Cascade Drainage Zone 98399	CSA #3	Special Taxes	Active
20566	Special Tax - Election of 1/30/02 Measure E, Ambulance Service Zone 5 West Shore	CSA #3 - Tahoe West Shore	Special Taxes	Active
20685	Special Tax - Election of 11/4/97 Ambulance Services West Slope	CSA #7	Special Taxes	Active
20528	Special Tax - Election of 2/5/85, Georgetown Cemetery Zone 98503	CSA #9	Special Taxes	Active
20532	Special Tax - Election of 1997, Sundance Trail Road Zone 98109	CSA #9	Special Taxes	Active
20533	Special Tax - Election of 1998, Holly Drive Road Zone 98111	CSA #9	Special Taxes	Active
20534	Special Tax - Election of 2006, Texas Hill Road Zone 98112	CSA #9	Special Taxes	Active
20536	Special Tax - Election of 1998, Fernwood-Cothrin Ranch Road Zone 98114	CSA #9	Special Taxes	Active
20543	Special Tax - Election of 5/7/13- Meadow View Acres Road Zone 98125	CSA #9	Special Taxes	Active
20544	Special Tax - Election of 2007, Dolly Varden Lane Road Zone 98126	CSA #9	Special Taxes	Active
20548	Special Tax - Election of 2004, Lynx Trail Road Zone 98130	CSA #9	Special Taxes	Active
20588	Special Tax - Election of 1998, Rolling Ranch Road Zone 98140	CSA #9	Special Taxes	Active
20698	Special Tax - Election of 2003, Shadow Lane Road Zone 98101	CSA #9	Special Taxes	Active
20727	Special Tax - Election of 2005, Silver Springs Road and Drain Zone 98611	CSA #9	Special Taxes	Active
20728	Special Tax - Election of 2006, West Valley Village Road & Drain Zone 98612	CSA #9	Special Taxes	Active
20729	Special Tax - Election of 2006, Hawk View Road and Drainage Zone 98613	CSA #9	Special Taxes	Active
20733	Special Tax - Election of 1999, Cambridge Oaks Drainage Zone 98391	CSA #9	Special Taxes	Active
20734	Special Tax - Election of 1999, Cameron Valley Drainage Zone 98392	CSA #9	Special Taxes	Active
20736	Special Tax - Election of 1999, Woodleigh Heights Drainage Zone 98394	CSA #9	Special Taxes	Active
20737	Special Tax - Election of 1999, The Plateau Drainage Zone 98395	CSA #9	Special Taxes	Active
20738	Special Tax - Election of 1999, Twin Canyon Drainage Zone 98396	CSA #9	Special Taxes	Active
20739	Special Tax - Election of 1999, Highland View Drainage Zone 98397	CSA #9	Special Taxes	Active
20740	Special Tax - Election of 2005, Euer Ranch Units 6 & 7 Drainage Zone 98309	CSA #9	Special Taxes	Active
20741	Special Tax - Election of 2000, Camino Vista Drainage Zone 98399	CSA #9	Special Taxes	Active
20742	Special Tax - Election of 2000, Highland View Units 3B & 4 Drainage Zone 98302	CSA #9	Special Taxes	Active
20743	Special Tax - Election of 2000, Eastwood Park Unit 5 Road & Drainage Zone 98601	CSA #9	Special Taxes	Active
20744	Special Tax - Election of 2000, Highland View Units 5 & 6 Drainage Zone 98303	CSA #9	Special Taxes	Active
20745	Special Tax - Election of 2000, Deerfield Estates Road & Drainage Zone 98605	CSA #9	Special Taxes	Active
20746	Special Tax - Election of 2002, Creekside Greens Units 2&3 Road & Drainage Zone 98608	CSA #9	Special Taxes	Active
20747	Special Tax - Election of 2002, Hollow Oak Road & Drainage Zone 98606	CSA #9	Special Taxes	Active
20748	Special Tax - Election of 2002, Watermark Drainage Zone 98307	CSA #9	Special Taxes	Active
20749	Special Tax - Election of 2004, Euer Ranch Units 1-5 Drainage Zone 98308	CSA #9	Special Taxes	Active
20750	Special Tax - Election of 2004, Highland View Unit 3A Road and Drainage Zone 309109	CSA #9	Special Taxes	Active
20751	Special Tax - Election of 2004, Travels Road and Drainage Zone 98610	CSA #9	Special Taxes	Active
20762	Special Tax - Election of 1997, Nance Drive Road Zone 98156	CSA #9	Special Taxes	Active
20770	Special Tax - Election of 2000, Pioneer Place (AKA Sierra Crossing) Road & Drainage Zone 98602	CSA #9	Special Taxes	Active

20774	Special Tax - Election of 2002, Francisco Oaks Drainage Zone 98368	CSA #9	Special Taxes	Active
20776	Special Tax - Election of 2000, Black Oak Estates Road & Drainage Zone 98603	CSA #9	Special Taxes	Active
20789	Special Tax - Election of 1999, Cameron Ridge Drainage Zone 98382	CSA #9	Special Taxes	Active
20791	Special Tax - Election of 2001, Ridgeview West Units 1-2 Drainage Zone 98304	CSA #9	Special Taxes	Active
20792	Special Tax - Election of 2001, Bass Lake Village Units 8-13 Drainage Zone 98305	CSA #9	Special Taxes	Active
20793	Special Tax - Election of 2001, Highland Village Unit 4A Drainage Zone 98306	CSA #9	Special Taxes	Active
20795	Special Tax - Election of 2007, Maverick Road Zone 98188	CSA #9	Special Taxes	Active
20797	Special Tax - Election of 2000, Black Oak Estates Unit 6 Road & Drainage Zone 98604	CSA #9	Special Taxes	Active
20627	Special Tax - Election of 11/2/04, Library Services El Dorado Hills, Zone E	CSA #10	Special Taxes	Active
20628	Special Tax - Election of 3/8/05 Library Services South Lake Tahoe, Zone F	CSA #10	Special Taxes	Active
20629	Special Tax - Election of 3/8/05 Library Services Georgetown Divide, Zone G	CSA #10	Special Taxes	Active
20368	Mello-Roos CFD Act Special Tax - Diamond Springs El Dorado Fire Protection District #2006-1	CSA #10	Special Taxes	Active
20692	Special Tax - Election of 8/3/82	Diamond Springs El Dorado Fire Protection District	Special Taxes	Active
20366	Mello-Roos CFD Act Special Tax - Blackstone #2005-1	East China Hill CSD	Special Taxes	Active
20360	Mello-Roos CFD Act Special Tax - El Dorado Hills #1992-1	El Dorado County - Blackstone CFD 2005-1	Special Taxes	Active
20367	Mello-Roos CFD Act Special Tax - Laurel Oaks #2005-2	El Dorado County - El Dorado Hills CFD 1992-1	Special Taxes	Active
20364	Mello-Roos CFD Act Special Tax - Promontory #2001-1	El Dorado County - Laurel Oaks CFD 2005-2	Special Taxes	Active
20688	Fire Special Tax - Election of 6/23/81 Coloma/Lotus Zone Fire Protection and Prevention	El Dorado County - Promontory CFD #2001-1	Special Taxes	Active
20595	Special Tax - Election of 2/3/87 Northside Zone Fire and Emergency Medical Services	El Dorado County Fire Protection District - Coloma/Lotus	Special Taxes	Active
20683	Special Tax - Election of 3/24/81 Pleasant Valley Zone Fire Protection and Prevention	El Dorado County Fire Protection District - Northside Fire	Special Taxes	Active
20684	Fire Special Tax - Election of 6/23/81 Pollock Pines/Camino Zone Fire Protection and Prevention	El Dorado County Fire Protection District - Pleasant Valley Fire	Special Taxes	Active
20520	Special Tax - Election of 11/8/83, Measure B, CC&R Compliance	El Dorado County Fire Protection District - Pollock Pines/Camino	Special Taxes	Active
20577	Mello-Roos CFD Act Special Tax - El Dorado Schools Financing Authority #1 - Buckeye district	El Dorado Hills CSD	Special Taxes	Active
20579	Mello-Roos CFD Act Special Tax - El Dorado Schools Financing Authority #1 - Rescue district	El Dorado Schools Financing Authority - CFD#1	Special Taxes	Active
20695	Fire Special Tax - Election of 6/3/14 for Emergency Medical and Fire Protection Services	El Dorado Schools Financing Authority - CFD#1	Special Taxes	Active
20596	Special Tax - Election of 7/14/92 for Emergency Medical and Fire Services	Fallen Leaf Lake CSD	Special Taxes	Active
20690	Special Tax - Election of 7/15/97 for Road Improvement and Maintenance	Garden Valley Fire Protection District	Special Taxes	Active
20634	Special Tax - Election of 10/6/87 for Emergency Medical and Fire Protection	Garden Valley Ranch Estates CSD	Special Taxes	Active
20521	Special Tax - Election of 8/7/84 for Primarily Maintaining Certain Roads within District Boundaries	Georgetown Fire Protection District	Special Taxes	Active
20694	Special Tax - Election of 10/20/81 for General District Purposes	Golden West CSD	Special Taxes	Active
20679	Special Tax - Election of 5/23/89 for Maintenance/Improvement of Roads and Other Lawful Purposes	Greenstone Country CSD	Special Taxes	Active
20560	Special Tax - Election of 6/8/04 Measure C for Lake & Lake Area Maintenance	Hickok Road CSD	Special Taxes	Active
20562	Special Tax - Election of 5/9/89 Measure H for Lake & Lake Area Maintenance	Holiday Lake CSD	Special Taxes	Active
20363	Mello-Roos CFD Act Special Tax - Kirkwood Meadows #1998-1	Holiday Lake CSD	Special Taxes	Active
20696	Special Tax - Election of 8/6/85 Measure E for Roads	Kirkwood Meadows Public Utility District - CFD#1998-1	Special Taxes	Active
20632	Special Tax - Election of 6/3/86 for Fire Service	Knolls Property Owners CSD	Special Taxes	Active
20526	Special Tax - Election of 11/27/01 Measure M Road/Easement Improvement & Maintenance	Lake Valley Fire Protection District	Special Taxes	Active
20636	Special Tax - Election of 6/11/91 Measure R for fire and rescue services	Lakeview CSD	Special Taxes	Active
20697	Special Tax - Election of 4/5/83 for Road Improvement and Other Lawful Purposes	Latrobe Fire Protection District	Special Taxes	Active
20700	Special Tax - Election of 7/11/89 Measure M, Zone 1 Road Improvement and Maintenance	Marble Mountain CSD	Special Taxes	Active
20670	Special Tax - Election of 8/4/98 Measure R for Fire Protection/Prevention + 1st response medical	Marble Mountain CSD	Special Taxes	Active
20686	Special Tax - Election of 8/4/92 Measure Z for Fire Protection & Emergency Medical Services	Meeks Bay Fire Protection District	Special Taxes	Active
20565	Special Tax - Election of 7/15/08 Measure D for Road/Surrounding Area Maintenance	Meeks Bay Fire Protection District	Special Taxes	Active
20687	Special Tax - Election of 8/7/01 Measure F for Fire Protection and Emergency Services	Mortara Circle CSD	Special Taxes	Active
20563	Special Tax - Election of 5/3/05 Measure I for Road Maintenance	Mosquito Fire Protection District	Special Taxes	Active
20601	Special Tax - Election of 11/2/11 Measure F for fire prevention/protection and medical services	Nashville Trail CSD	Special Taxes	Active
20633	Special Tax - Election of 6/5/90 Measure L for 24 hour Paid Firefighter Protection	Pioneer Fire Protection District	Special Taxes	Active
20510	Special Tax - Election of 8/2/83+8/2/05 for Primarily Maintain Certain Roads in District Boundary	Rescue Fire Protection District	Special Taxes	Active
20523	Special Tax - Election of 4/10/84 for Road Maintenance/Improvement & Other Lawful Purposes	Rising Hill Rd CSD	Special Taxes	Active
10362	Mello-Roos CFD Act Special Tax - South Lake Tahoe Recreation Facilities JPA #2000-1	Showcase Ranches CSD	Special Taxes	Active
20659	Qualified Special Tax - Elections of 3/8/11 and 3/8/05 and earlier	South Lake Tahoe Recreation Facilities JPA - CFD #2000-1	Special Taxes	Active
20699	Special Tax - Election of 8/2/05 Measure N for Road Maintenance/Repaving & Insurance	Tahoe Truckee Unified School District	Special Taxes	Active
		West El Lugo CSD	Special Taxes	Active



**NO REPORTING EXPECTED: NOT SPECIAL TAXES**

20800	1915 Bond - Statewide Community Infrastructure Program (SCIP) #07-01	California Statewide Communities Development Authority (JPA)	Assessments	Active
20801	1915 Bond - Statewide Community Infrastructure Program (SCIP) #07-02	California Statewide Communities Development Authority (JPA)	Assessments	Active
20802	1915 Bond - Statewide Community Infrastructure Program (SCIP) #08-01	California Statewide Communities Development Authority (JPA)	Assessments	Active
20452	1915 Bond - Cameron Park Airport District	Cameron Park Airport District	Assessments	Active
20328	Landscaping & Lighting Assessment District - #50 Bar J 15A #2	Cameron Park CSD	Assessments	Active
20329	Landscaping & Lighting Assessment District - #47 Cameron Woods 8	Cameron Park CSD	Assessments	Active
20330	Landscaping & Lighting Assessment District - #30 Airpark	Cameron Park CSD	Assessments	Active
20331	Landscaping & Lighting Assessment District - #31 Unit 6	Cameron Park CSD	Assessments	Active
20332	Landscaping & Lighting Assessment District - #32 Unit 7	Cameron Park CSD	Assessments	Active
20333	Landscaping & Lighting Assessment District - #33 Unit 8	Cameron Park CSD	Assessments	Active
20334	Landscaping & Lighting Assessment District - #34 Viewpointe	Cameron Park CSD	Assessments	Active
20335	Landscaping & Lighting Assessment District - #35 Goldorado	Cameron Park CSD	Assessments	Active
20336	Landscaping & Lighting Assessment District - #36 Unit 11	Cameron Park CSD	Assessments	Active
20337	Landscaping & Lighting Assessment District - #37 Unit 12	Cameron Park CSD	Assessments	Active
20338	Landscaping & Lighting Assessment District - #38 Cameron Woods 1-4	Cameron Park CSD	Assessments	Active
20339	Landscaping & Lighting Assessment District - #39 Bar J 15A Country Club	Cameron Park CSD	Assessments	Active
20340	Landscaping & Lighting Assessment District - #40 Bar J 15B Merrychase	Cameron Park CSD	Assessments	Active
20341	Landscaping & Lighting Assessment District #41 Creekside	Cameron Park CSD	Assessments	Active
20342	Landscaping & Lighting Assessment District - #42 Eastwood	Cameron Park CSD	Assessments	Active
20343	Landscaping & Lighting Assessment District - #43 David West	Cameron Park CSD	Assessments	Active
20344	Landscaping & Lighting Assessment District - #44 Cambridge Oaks	Cameron Park CSD	Assessments	Active
20345	Landscaping & Lighting Assessment District - #45 Northview	Cameron Park CSD	Assessments	Active
20346	Landscaping & Lighting Assessment District - #46 Cameron Valley	Cameron Park CSD	Assessments	Active
20347	Landscaping & Lighting Assessment District - #47 Silver Springs	Cameron Park CSD	Assessments	Active
20465	Benefit Assessment Act of 1982 Assessment - Dated 2006, District #06-01, The Ridge at Orchard Hill	City of Placerville	Assessments	Active
20466	Landscaping & Lighting Assessment District - Cottonwood Subdivision	City of Placerville	Assessments	Active
20479	Landscaping & Lighting Assessment District - Orchard Hill Lighting & Landscape District	City of Placerville	Assessments	Active
20514	Delinquent Refuse Collection Charges - Incorporated South Lake Tahoe	City of South Lake Tahoe	Delinquent Fees & Charges	Active
20665	Delinquent Refuse Collection Charges - Mandatory Collection Area, Unincorporated South Lake Tahoe	County of El Dorado	Delinquent Fees & Charges	Active
20976	Timeshare Separate Assessment Fee - Revenue & Tax \$2188.8 + \$2188.9	County of El Dorado	Fees & Charges	Active
20675	Charges for Services Ordinance - Arrowbee Road Zone 98201	CSA #2	Fees & Charges	Active
20676	Charges for Services Ordinance - Hidden Lake Road Zone 98202	CSA #2	Fees & Charges	Active
20517	Charges for Services Ordinance - South Shore Snow Removal Services Zone 98501	CSA #3	Fees & Charges	Active
20518	Charges for Services Ordinance - Dated 1997, Ambulance Services, South Shore Zone	CSA #3	Fees & Charges	Active
20519	Charges for Services Ordinance - Mosquito Abatement Charge	CSA #3	Fees & Charges	Active
20567	Charges for Services Ordinance - Fixed fee for City of SLT Snow Removal	CSA #3	Fees & Charges	Active
20569	Charges for Services Ordinance - West Shore Snow Removal Services Zone 98504	CSA #3	Fees & Charges	Active
20530	Charges for Services Ordinance - Highland Village Units 1 & 2 Lighting Zone 98507	CSA #9	Fees & Charges	Active
20535	Charges for Services Ordinance - Oakleaf Circle Road Zone 98113	CSA #9	Fees & Charges	Active
20537	Charges for Services Ordinance - Carlson Drive Road Zone 98115	CSA #9	Fees & Charges	Active
20539	Charges for Services Ordinance - East El Largo Road Zone 98121	CSA #9	Fees & Charges	Active
20540	Charges for Services Ordinance - Gilmore Vista Road Zone 98122	CSA #9	Fees & Charges	Active
20541	Charges for Services Ordinance - Tegra Road Zone 98123	CSA #9	Fees & Charges	Active
20542	Charges for Services Ordinance - Walnut Drive Road Zone 98124	CSA #9	Fees & Charges	Active
20545	Charges for Services Ordinance - Dated 2009, Creekside Drive Road Zone 98127	CSA #9	Fees & Charges	Active
20546	Charges for Services Ordinance - Creekside Est Sub Drainage Zone 98328	CSA #9	Fees & Charges	Active
20547	Charges for Services Ordinance - Pineoakio Road Zone 98129	CSA #9	Fees & Charges	Active
20549	Charges for Services Ordinance - Many Oaks Road Zone 98132	CSA #9	Fees & Charges	Active
20555	Charges for Services Ordinance - La Cresta Drainage Zone 98342	CSA #9	Fees & Charges	Active
20556	Charges for Services Ordinance - Bar J Ranch Drainage Zone 98343	CSA #9	Fees & Charges	Active
20557	Charges for Services Ordinance - Waterford Drainage Zone 98344	CSA #9	Fees & Charges	Active
20558	Charges for Services Ordinance - Blanchard Estates Road Zone 98145	CSA #9	Fees & Charges	Active
20559	Charges for Services Ordinance - River Pines Road Zone 98146	CSA #9	Fees & Charges	Active
20561	Charges for Services Ordinance - Rancho Ponderosa Estate Road Zone 98154	CSA #9	Fees & Charges	Active

20580	Charges for Services Ordinance - Stonegate Village Drainage Zone 98331	CSA #9	Fees & Charges	Active
20582	Charges for Services Ordinance - Barnett Business Park Street Lighting Zone 98534	CSA #9	Fees & Charges	Active
20583	Charges for Services Ordinance - Pilot View Drive Road Zone 98135	CSA #9	Fees & Charges	Active
20585	Charges for Services Ordinance - West Greensprings Road Zone 98137	CSA #9	Fees & Charges	Active
20586	Charges for Services Ordinance - King of the Mountain Road Zone 98138	CSA #9	Fees & Charges	Active
20587	Charges for Services Ordinance - Randolph Canyon Road Zone 98139	CSA #9	Fees & Charges	Active
20589	Charges for Services Ordinance - Parkview Heights Drainage Zone 98348	CSA #9	Fees & Charges	Active
20590	Charges for Services Ordinance - Stoneridge Village Drainage Zone 98350	CSA #9	Fees & Charges	Active
20591	Charges for Services Ordinance - Ridgeview Village Estates Drainage Zone 98351	CSA #9	Fees & Charges	Active
20592	Charges for Services Ordinance - Crescent Ridge Drainage Zone 98352	CSA #9	Fees & Charges	Active
20593	Charges for Services Ordinance - Green Valley Hills Drainage Zone 98353	CSA #9	Fees & Charges	Active
2061	Charges for Services Ordinance - Village Center Drainage Zone 98355	CSA #9	Fees & Charges	Active
2064	Charges for Services Ordinance - Winterhaven Drainage Zone 98358	CSA #9	Fees & Charges	Active
2065	Charges for Services Ordinance - Fairchild Village Drainage Zone 98359	CSA #9	Fees & Charges	Active
2068	Charges for Services Ordinance - Southpointe Drainage Zone 98362	CSA #9	Fees & Charges	Active
2069	Charges for Services Ordinance - Marina Hills Drainage Zone 98363	CSA #9	Fees & Charges	Active
2071	Charges for Services Ordinance - Marina Woods Drainage Zone 98365	CSA #9	Fees & Charges	Active
2072	Charges for Services Ordinance - Summit Drainage Zone 98366	CSA #9	Fees & Charges	Active
20773	Charges for Services Ordinance - Crown Valley Drainage Zone 98367	CSA #9	Fees & Charges	Active
20775	Benefit Assessment Act of 1982 Assessment - Green Valley Oaks Road Zone 98169	CSA #9	Assessments	Active
20777	Charges for Services Ordinance - Eastwood Park Drainage Zone 98371	CSA #9	Fees & Charges	Active
20779	Charges for Services Ordinance - Oak Tree Meadows Drainage Zone 98373	CSA #9	Fees & Charges	Active
20782	Charges for Services Ordinance - Long View Estates Drainage Zone 98376	CSA #9	Fees & Charges	Active
20783	Charges for Services Ordinance - Sierra Sunrise Drainage Zone 98377	CSA #9	Fees & Charges	Active
20785	Charges for Services Ordinance - Sundown Estates Drainage Zone 98378	CSA #9	Fees & Charges	Active
20786	Charges for Services Ordinance - Cavalry Meadows Drainage Zone 98379	CSA #9	Fees & Charges	Active
20787	Charges for Services Ordinance - Emerald Meadows Drain/Landscaping/Lighting/Wetlands, Zone 98580	CSA #9	Fees & Charges	Active
20796	Charges for Services Ordinance - Creekside Greens Drainage Zone 98389	CSA #9	Fees & Charges	Active
20552	Charges for Services Ordinance - Solid Waste Management	CSA #10	Fees & Charges	Active
20553	Charges for Services Ordinance - Liquid Waste Management	CSA #10	Fees & Charges	Active
20554	Waste Disposal Sites & Services Fees - South Lake Tahoe Litter	CSA #10	Fees & Charges	Active
20622	Charges for Services Ordinance - Household Hazardous Waste Charge	CSA #10	Fees & Charges	Active
20623	Charges for Services Ordinance - Solid Waste Reduction - SLT (AB939)	CSA #10	Fees & Charges	Active
20626	Charges for Services Ordinance - Advisory Vote 6/94, Library Service Cameron Park Zone D	CSA #10	Fees & Charges	Active
20689	Hazardous Weeds & Rubbish Abatement	CSA #10	Abatements	Active
20602	Fire Suppression Assessment - Dated 2006, Shingle Springs Zone	El Dorado County Fire Protection District	Assessments	Active
20637	Fire Suppression Assessment - Strawberry Annexation	El Dorado County Fire Protection District - Shingle Springs Fire	Assessments	Active
20350	1915 Bond - Wild Oaks Park Acq Lndscp & Lighting Asmt Dist #14	El Dorado County Fire Protection District - Strawberry Annex	Assessments	Active
20351	Landscaping & Lighting Assessment District - #14 Wild Oaks Park Maintenance	El Dorado Hills CSD	Assessments	Active
20371	Landscaping & Lighting Assessment District - #19 Roadway	El Dorado Hills CSD	Assessments	Active
20372	Landscaping & Lighting Assessment District - #168 Bass Lake Village	El Dorado Hills CSD	Assessments	Active
20373	Landscaping & Lighting Assessment District - #188 Creekside Greens	El Dorado Hills CSD	Assessments	Active
20374	Landscaping & Lighting Assessment District - #10 Francisco Oaks	El Dorado Hills CSD	Assessments	Active
20375	Landscaping & Lighting Assessment District - Highland View/ Highland Hills/Steringshire Village	El Dorado Hills CSD	Assessments	Active
20376	Landscaping & Lighting Assessment District - Hollow Oaks	El Dorado Hills CSD	Assessments	Active
20377	Landscaping & Lighting Assessment District - North Commercial Boulevard	El Dorado Hills CSD	Assessments	Active
20378	Landscaping & Lighting Assessment District - #33 Valley View	El Dorado Hills CSD	Assessments	Active
20379	Landscaping & Lighting Assessment District - Windsor Point Park #38	El Dorado Hills CSD	Assessments	Active
20597	Landscaping & Lighting Assessment District - #01 Stonegate Village	El Dorado Hills CSD	Assessments	Active
20598	Landscaping & Lighting Assessment District - Bass Lake Village	El Dorado Hills CSD	Assessments	Active
20643	Landscaping & Lighting Assessment District - #02 Oak Tree Village	El Dorado Hills CSD	Assessments	Active
20645	Landscaping & Lighting Assessment District - #06 La Cresta	El Dorado Hills CSD	Assessments	Active
20646	Landscaping & Lighting Assessment District - #07 Crescent Ridge	El Dorado Hills CSD	Assessments	Active
20647	Landscaping & Lighting Assessment District - #08 Lake Forest	El Dorado Hills CSD	Assessments	Active
20648	Landscaping & Lighting Assessment District - #05 Green Valley Hills	El Dorado Hills CSD	Assessments	Active
20650	Landscaping & Lighting Assessment District - Marina Hill	El Dorado Hills CSD	Assessments	Active

20651	Landscaping & Lighting Assessment District - #03 Oakridge Village	El Dorado Hills CSD	Assessments	Active
20653	Landscaping & Lighting Assessment District - Highland Hills Unit 3	El Dorado Hills CSD	Assessments	Active
20655	Landscaping & Lighting Assessment District - #15 Silva Valley	El Dorado Hills CSD	Assessments	Active
20656	Landscaping & Lighting Assessment District - #20 Highland Hills Unit 1 & 2	El Dorado Hills CSD	Assessments	Active
20657	Landscaping & Lighting Assessment District - #18 Creekside Greens	El Dorado Hills CSD	Assessments	active
20658	Landscaping & Lighting Assessment District - #22 Promontory Village	El Dorado Hills CSD	Assessments	active
20666	Landscaping & Lighting Assessment District - Lake Forest Park	El Dorado Hills CSD	Assessments	Active
20653	Hazardous Weeds & Rubbish Abatement	El Dorado Hills Joint County Water/Fire District	Abatements	Active
20807	Irrigation District Charges & Assessments - Clear Creek Improvement District	El Dorado Irrigation District	Fees & Charges	Active
20830	Irrigation District Charges & Assessments - The Knolls Reservoir Weed Control Improvement District	El Dorado Irrigation District	Fees & Charges	Active
20892	Delinquent Irrigation District Water & Other Services, Unpaid Water Bills	El Dorado Irrigation District	Delinquent Fees & Charges	Active
20895	Delinquent Irrigation District Water & Other Services, Unpaid Sewer Bills	El Dorado Irrigation District	Delinquent Fees & Charges	Active
20899	Delinquent Irrigation District Water & Other Services, Lien Release Recording Fee	El Dorado Irrigation District	Delinquent Fees & Charges	Active
20600	Fire Suppression Assessment - Dated 2005	Garden Valley Fire Protection District	Assessments	Active
20639	Fire Suppression Assessment - Dated 2004	Georgetown Fire Protection District	Assessments	Active
20482	1915 Bond - Greenwood W.I.D., 77-1	Georgetown Public Utility District	Assessments	Active
20483	1915 Bond - Cool-Cherry Acres W.I.D., 77-2	Georgetown Public Utility District	Assessments	Active
20484	1915 Bond - Spanish Dry Diggins W.I.D., 77-4	Georgetown Public Utility District	Assessments	Active
20485	1915 Bond - GDPUD Water Line Ext., 77-5	Georgetown Public Utility District	Assessments	Active
20486	1915 Bond - Stewart Mine Road W.A.D., 98-1	Georgetown Public Utility District	Assessments	Active
20487	1915 Bond - Kelsey North W.A.D., 89-1	Georgetown Public Utility District	Assessments	Active
20488	1915 Bond - Kelsey South W.A.D., 89-4	Georgetown Public Utility District	Assessments	Active
20490	1915 Bond - Pilot Hill South W.A.D., 89-3	Georgetown Public Utility District	Assessments	Active
20661	Delinquent Public Utility District Utility Works & Services	Georgetown Public Utility District	Delinquent Fees & Charges	Active
20640	Grizzly Flat CSD Standby Charge - Pursuant to AB3604 as codified in former GC §61765.16	Grizzly Flats CSD	Fees & Charges	Active
20682	Benefit Assessment Act of 1982 Assessment - Dated 2009, Monarchy/Woodside Rd Improvement Group Dist#1	Hillwood CSD	Assessments	Active
20662	Delinquent California Water District Water, Standby, & Other Services	McKinney Water District	Delinquent Fees & Charges	Active
20674	California Water District Charges and Standby Fees	McKinney Water District	Fees & Charges	Active
20669	Fire Suppression Assessment - Dated 2009, Fire Protection & Emergency Response	Meeks Bay Fire Protection District	Assessments	Active
20641	Fire Suppression Assessment - Dated 2004	Rescue Fire Protection District	Assessments	Active
20545	CSD Improvement District Assessment - Maint Parks, Street Lights, Trash Removal & Misc	Rolling Hills CSD	Assessments	Active
20660	Delinquent Public Utility District Utility Works & Services	South Tahoe Public Utility District	Delinquent Fees & Charges	Active
20671	Delinquent Public Utility District Utility Works & Services	Tahoe City Public Utility District	Delinquent Fees & Charges	Active
20673	Delinquent Sanitation & Sewerage Charges for Services	Tahoe-Truckee Sanitation Agency	Delinquent Fees & Charges	Active

**NO REPORTING EXPECTED: WHILE PRIOR YEARS' ACCOUNTS RECEIVABLE EXIST, THERE ARE NO CURRENT LEVIES BEING PLACED ON THE ANNUAL TAX BILL**

20594	Special Tax - (Inactive) CC&Rs	Cameron Estates CSD	Special Taxes	Inactive
20467	1915 Bond - Golden Eagle Series C	City of Placerville	Assessments	Inactive
20468	1915 Bond - Quartz Mountain Series C	City of Placerville	Assessments	Inactive
20473	1915 Bond - Golden Eagle Series A	City of Placerville	Assessments	Inactive
20474	1915 Bond - Quartz Mountain Series A	City of Placerville	Assessments	Inactive
20477	1915 Bond - China Woods	City of Placerville	Assessments	Inactive
20630	Charges for Services Ordinance - (Inactive) Library services Main Library/Pollock Pines, Zone H	CSA #10	Fees & Charges	Inactive
20693	Charges for Services Ordinance - (Inactive) County Service Area 3 - Ambulance Lake Tahoe Area	CSA #3	Fees & Charges	Inactive
20359	Mello-Roos CFD Act Special Tax - El Do County Property Assessed Clean Energy (PACE) Bond 2014-1	El Dorado County - CFD 2014-1	Special Taxes	Inactive
20635	Special Tax - (Inactive) fire protection purposes	El Dorado County Fire Protection District - Shingle Springs Fire	Special Taxes	Inactive
20677	Special Tax - (Inactive) Measure B	El Dorado Hills Joint County Water/Fire District	Special Taxes	Inactive
20835	Irrigation District Charges & Assessments - Surcharge Standby Fee, Swansboro Country Units 6/7/8/9	El Dorado Irrigation District	Special Taxes	Inactive
20900	Irrigation District Charges & Assessments - (Inactive) 'Stand By' Assessment	El Dorado Irrigation District	Fees & Charges	Inactive
20948	Irrigation District Charges & Assessments - (Inactive)	El Dorado Irrigation District	Fees & Charges	Inactive
20638	Fire Suppression Assessment - (Inactive)	Lake Valley Fire Protection District	Fees & Charges	Inactive
			Assessments	Inactive



csd clerk <csdclerk@gmail.com>

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## 12-8-14 Notice re Local Agency Special Tax and Bond Accountability Act - Notice of Potential Violation of State Law

3 messages

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csd clerk <csdclerk@gmail.com>

Sat, Jan 17, 2015 at 8:28 AM

To: sally.zutter@edcgov.us, Keely Giovannoni <keely.giovannoni@edcgov.us>, Joe Harn <joe.harn@edcgov.us>

Good morning,

I'm following up on the above referenced notice. Please provide clarification regarding this notice as pertains to Rolling Hills CSD. RHCSD is not listed on the List attached to the memo as either having filed the referenced report or not having done so. My records do not reflect ever having received a Public Records Act Request requesting a copy of this annual report. I am not aware that our District collects any Mello-Roos taxes but want to ensure our District is in compliance with all requirements pertaining to it.

Thank you.

Linda Stone  
Board Secretary  
Rolling Hills Community Services District

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Sally Zutter <sally.zutter@edcgov.us>

Sat, Jan 17, 2015 at 1:42 PM

To: csd clerk <csdclerk@gmail.com>

Your district has always told me (and provided documents) that your direct charge levy is not a voter-approved special tax or a mello-roos special tax. Instead your district has always indicated that you have a (now grandfathered) CSD Improvement District Assessment. A CSD Improvement District Assessment is not subject to the referenced Accountability Act. Only voter-approved special taxes and mello-roos special taxes are subject to the Accountability Act.

You would have completed an Accountability Act form in July/August 2014. Please look at it to see how you responded to our request (I would look at it for you, but I am at home recouping from knee surgery). I am guessing that your district indicated that the district's levy wasn't subject to the Accountability Act. But we wouldn't have listed that response on the compilation because we only listed voter-approved special taxes and mello-roos special taxes -- of which your district's levy isn't either one.

In answer to your question about your district receiving a public records request, we did so on the 5/9/14 letter (you can find it posted online at the link shown below). And I have no doubt that you did respond to it (via the Accountability Act form), but since you aren't subject to the reporting, you would have told us that there was no report to give to us.

[http://edcgov.us/Government/Auditor-Controller/PropTax/Policies\\_and\\_Procedures\\_for\\_Districts.aspx](http://edcgov.us/Government/Auditor-Controller/PropTax/Policies_and_Procedures_for_Districts.aspx)

If this doesn't make sense to you, please let me know.

Sally Zutter, C.P.A.  
Accounting Division Manager  
El Dorado County Auditor-Controller  
360 Fair Lane, Placerville, CA 95667  
[sally.zutter@edcgov.us](mailto:sally.zutter@edcgov.us)  
Phone (530) 621-5480 Fax (530) 295-2535



# County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667  
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

Date: December 8, 2014  
To: Local Agencies with Voter-Approved Special Taxes and Mello-Roos Special Taxes on Tax Roll  
From: Sally Zutter, Property Tax Manager *SZ*  
RE: ~~Local Agency Special Tax and Bond Accountability Act~~ - Notice of Potential Violation of State Law

SB-165 (Statutes 2000, Chapter 535, effective 1/1/2001) enacted legislation known as the Local Agency Special Tax and Bond Accountability Act (the Act). This Act requires annual reporting of Government Code §50075 Voter-Approved Special Taxes and Government Code §53300 Mello-Roos Community Facilities Act of 1982 Special Taxes. The preamble of the Act<sup>A</sup>, established that the state legislature considered the Act's annual reporting affected the general welfare of all Californians and was of paramount importance to gain public trust in regard to special taxes and bonds.

For many years, the Auditor has requested, under the Public Records Act, a copy of the Act's annual report that the local agency's staff file with their governing body (e.g. board of directors). The Auditor makes the copy of this annual report available to the public, along with other public records information such as a copy of the ballot measure, parcels levied, etc.

The Auditor's Property Tax Division recently compiled a list of which local agencies filed the Act's annual report (by 1/1/2014 for Fiscal Year Ended 6/30/2013<sup>B</sup>). Attached are the results of this compilation, in which it is notable that many local agencies either filed the Act's annual report late or omitted the filing altogether. It appears that these local agencies may be violating state law.

cc: Joe Harn

<sup>A</sup> AB-165, Section 1 reads:

*(b) The Legislature finds and declares that the California Constitution requires the voters of local agencies to approve the levy of special taxes and many forms of bonded indebtedness. These special taxes and bonds can be important sources of funding for local agencies' public facilities and public services. Earning the voters' confidence to support special taxes and bonds requires local agencies to demonstrate to the voters that they spend these funds on the intended facilities and services.*

*(c) The Legislature further finds and declares that the procedures for local agencies to obtain voter approval of special taxes and bonded indebtedness affect the general welfare of all Californians. Accordingly, the Legislature finds and declares that the procedures created by this act constitute an issue of statewide concern and not merely a municipal affair. Therefore, the Legislature intends that the procedures created by this act shall apply to all local agencies, including charter cities.*

<sup>B</sup> Fiscal Year End for most local agencies is June 30; however, a few have alternate fiscal year end dates.

# Local Agency Special Tax & Bond Accountability Act (Gov Code §50075 et seq. & 53410 et seq.) Compilation of Reporting for Local Agencies in El Dorado County

Direct Charge Code	District	Election Date	Type	Reported for FYE 2013	Didn't Report for FYE 2013	Notes
522	Arroyo Vista CSD	4/10/1984	Special Tax	X		<sup>3</sup> Filed late on 3/15/14 Per resolution 01-12 the district levied \$0 for FY12/13, but report shows revenues of \$8,300.
524	Audubon Hills CSD	8/6/2002	Special Tax		X	
411	Buckeye Elementary - CFD #2007-1 (Valley View)	2007	Mello-Roos Bond	X		
680	Cameron Estates CSD	5/9/1989	Special Tax	X		<sup>3</sup> Filed late on 1/16/14
642	Cameron Park Airport District	7/12/1988	Special Tax		X	
631	Cameron Park CSD	11/5/1985	Special Tax		X	
369	City of South Lake Tahoe - CFD #2014-1 (Bijou Area) ECP	2014	Mello-Roos Bond	N/A		Wasn't levied in the 2012/13 year, so no reporting is required
361	City of South Lake Tahoe - CFD#1995-1	1995	Mello-Roos Bond		X	District indicates the Mello-Roos special tax isn't subject to the reporting requirements
365	City of South Lake Tahoe RDA - CFD #2001-1 (Park Avenue Project)	2001	Mello-Roos Bond		X	City says not subject to it, but appears that they are since they have bonds. City hasn't responded to repetitive requests for information.
678	Connie Lane CSD	2/5/1985	Special Tax		X	
525	Cosumnes River CSD	7/23/1991	Special Tax	X		
735	CSA #3 - Cascade Drainage Zone 98393	1998	Special Tax	X		
566	CSA #3 - Tahoe West Shore Ambulance Service Zone 5	1/30/2002	Special Tax	X		
685	CSA #7 - Ambulance Services West Slope	11/4/1997	Special Tax	X		
792	CSA #9 - Bass Lake Village Units 8-13 Drainage Zone 98305	2001	Special Tax	X		
776	CSA #9 - Black Oak Estates Road & Drainage Zone 98603	2000	Special Tax	X		
797	CSA #9 - Black Oak Estates Unit 6 Road & Drainage Zone 98604	2000	Special Tax	X		
733	CSA #9 - Cambridge Oaks Drainage Zone 98391	1999	Special Tax	X		
789	CSA #9 - Cameron Ridge Drainage Zone 98382	1999	Special Tax	X		
734	CSA #9 - Cameron Valley Drainage Zone 98392	1999	Special Tax	X		
741	CSA #9 - Camino Vista Drainage Zone 98399	2000	Special Tax	X		
746	CSA #9 - Creekside Greens Units 2&3 Road & Drainage Zone 98608	2002	Special Tax	X		
745	CSA #9 - Deerfield Estates Road & Drainage Zone 98605	2000	Special Tax	X		
544	CSA #9 - Dolly Varden Lane Road Zone 98126	2007	Special Tax	X		
743	CSA #9 - Eastwood Park Unit 5 Road & Drainage Zone 98601	2000	Special Tax	X		
749	CSA #9 - Euer Ranch Units 1-5 Drainage Zone 98308	2004	Special Tax	X		
740	CSA #9 - Euer Ranch Units 6 & 7 Drainage Zone 98309	2005	Special Tax	X		
536	CSA #9 - Fernwood-Cothrin Ranch Road Zone 98114	1998	Special Tax	X		
774	CSA #9 - Francisco Oaks Drainage Zone 98368	2002	Special Tax	X		
528	CSA #9 - Georgetown Cemetery Zone 98503	2/8/1985	Special Tax	X		
729	CSA #9 - Hawk View Road and Drainage Zone 98613	2006	Special Tax	X		
739	CSA #9 - Highland View Drainage Zone 98397	1999	Special Tax	X		
750	CSA #9 - Highland View Unit 3A Road and Drainage Zone 309109	2004	Special Tax	X		
742	CSA #9 - Highland View Units 3B & 4 Drainage Zone 98302	2000	Special Tax	X		
744	CSA #9 - Highland View Units 5 & 6 Drainage Zone 98303	2000	Special Tax	X		
793	CSA #9 - Highland Village Unit 4A Drainage Zone 98306	2001	Special Tax	X		

# Local Agency Special Tax & Bond Accountability Act (Gov Code §50075 et seq. & 53410 et seq.) Compilation of Reporting for Local Agencies in El Dorado County

Direct Charge Code	District	Election Date	Type	Reported for FYE 2013	Didn't Report for FYE 2013	Notes
747	CSA #9 - Hollow Oak Road & Drainage Zone 98606	2002	Special Tax	X		
533	CSA #9 - Holly Drive Road Zone 98111	1998	Special Tax	X		
548	CSA #9 - Lynx Trail Road Zone 98130	2004	Special Tax	X		
795	CSA #9 - Maverick Road Zone 98188	2007	Special Tax	X		
543	CSA #9 - Meadow View Acres Road Zone 98125	5/7/2013	Special Tax	N/A		Wasn't levied in the 2012/13 year, so no reporting is required
762	CSA #9 - Nance Drive Road Zone 98156	1997	Special Tax	X		
770	CSA #9 - Pioneer Place (AKA Sierra Crossing) Road & Drainage Zone 98602	2000	Special Tax	X		
791	CSA #9 - Ridgeview West Units 1-2 Drainage Zone 98304	2001	Special Tax	X		
588	CSA #9 - Rolling Ranch Road Zone 98140	1998	Special Tax	X		
527	CSA #9 - Ryan Ranch Road Zone 98102	2006	Special Tax	X		
698	CSA #9 - Shadow Lane Road Zone 98101	2003	Special Tax	X		
727	CSA #9 - Silver Springs Road and Drain Zone 98611	2006	Special Tax	X		
532	CSA #9 - Sundance Trail Road Zone 98109	1997	Special Tax	X		
534	CSA #9 - Texas Hill Road Zone 98112	2006	Special Tax	X		
737	CSA #9 - The Plateau Drainage Zone 98395	1999	Special Tax	X		
751	CSA #9 - Travois Road and Drainage Zone 98610	2004	Special Tax	X		
738	CSA #9 - Twin Canyon Drainage Zone 98396	1999	Special Tax	X		
748	CSA #9 - Watermark Drainage Zone 98307	2002	Special Tax	X		
728	CSA #9 - West Valley Village Road & Drain Zone 98612	2006	Special Tax	X		
736	CSA #9 - Woodleigh Heights Drainage Zone 98394	1999	Special Tax	X		
627	CSA #10 - Library Services El Dorado Hills, Zone E	11/2/2004	Special Tax	X		
629	CSA #10 - Library Services Georgetown Divide, Zone G	3/8/2005	Special Tax	X		
628	CSA #10 - Library Services South Lake Tahoe, Zone F	3/8/2005	Special Tax	X		
368	Diamond Springs El Dorado Fire Protection District	2006	Mello-Roos Bond		X	
692	East China Hill CSD	8/3/1982	Special Tax	X		<sup>2</sup> Special Tax collections not identified (commingled)
366	El Dorado County - Blackstone CFD 2005-1	2005	Mello-Roos Bond	X		
360	El Dorado County - El Dorado Hills CFD 1992-1	1992	Mello-Roos Bond	X		
367	El Dorado County - Laurel Oaks CFD 2005-2	2005	Mello-Roos Bond	X		
364	El Dorado County - Promontory CFD #2001-1	2001	Mello-Roos Bond	X		
595	El Dorado County Fire Protection District - Northside	2/3/1987	Special Tax	X		<sup>3</sup> Filed late on 7/17/14 <sup>4</sup> Might be a "fire protection & prevention special tax".
683	El Dorado County Fire Protection District - Pleasant Valley	3/24/1981	Special Tax	X		<sup>3</sup> Filed late on 7/17/14 <sup>4</sup> Might be a "fire protection & prevention special tax".
520	El Dorado Hills CSD	11/8/1983	Special Tax	X		<sup>4</sup> Might be a "fire protection & prevention special tax". <sup>5</sup> Project status not reported
577	El Dorado Schools Financing Authority - CFD#1	1991	Mello-Roos Bond		X	District indicates the Mello-Roos special tax isn't subject to the reporting requirements
579	El Dorado Schools Financing Authority - CFD#1	1991	Mello-Roos Bond		X	District indicates the Mello-Roos special tax isn't subject to the reporting requirements
596	Garden Valley Fire Protection District	7/14/1992	Special Tax	X		<sup>4</sup> Might be a "fire protection & prevention special tax".
690	Garden Valley Ranch Estates CSD	7/15/1997	Special Tax		X	<sup>4</sup> Filed late on 8/6/14

# Local Agency Special Tax & Bond Accountability Act (Gov Code §50075 et seq. & 53410 et seq.) Compilation of Reporting for Local Agencies in El Dorado County

Direct Charge Code	District	Election Date	Type	Reported for FYE 2013	Didn't Report for FYE 2013	Notes
634	Georgetown Fire Protection District	10/6/1987	Special Tax	X	X	<sup>4</sup> Might be a "fire protection & prevention special tax".
521	Golden West CSD	8/7/1984	Special Tax	X		<sup>3</sup> Filed late on 7/9/14
694	Greenstone Country CSD	10/20/1981	Special Tax		X	
679	Hickok Road CSD	5/23/1989	Special Tax	X		<sup>3</sup> Filed late on 6/11/14
560	Holiday Lake CSD	6/8/2004	Special Tax	X		<sup>1</sup> Project status not reported <sup>2</sup> Special Tax expenditures not identified
562	Holiday Lake CSD	5/9/1989	Special Tax	X		<sup>1</sup> Project status not reported <sup>2</sup> Special Tax expenditures not identified
363	Kirkwood Meadows Public Utility District - CFD#1998-1	1998	Mello-Roos Bond		X	District indicates report will be filed by December 2014
696	Knolls Property Owners CSD	8/6/1985	Special Tax		X	
632	Lake Valley Fire Protection District	6/3/1986	Special Tax			District indicates the special tax isn't subject to the reporting requirements
526	Lakeview CSD	11/27/2001	Special Tax		X	
636	Latrobe Fire Protection District	6/11/1991	Special Tax	X		<sup>4</sup> Might be a "fire protection & prevention special tax". <sup>2</sup> Special Tax collections not identified <sup>3</sup> Filed late on 7/14/14
697	Marble Mountain CSD	4/5/1983	Special Tax	X		
700	Marble Mountain CSD	7/11/1989	Special Tax	X		
670	Meeks Bay Fire Protection District	8/4/1998	Special Tax		X	<sup>4</sup> Might be a "fire protection & prevention special tax".
686	Meeks Bay Fire Protection District	8/4/1992	Special Tax		X	<sup>4</sup> Might be a "fire protection & prevention special tax".
565	Mortara Circle CSD	7/15/2008	Special Tax		X	
687	Mosquito Fire Protection District	8/7/2001	Special Tax		X	<sup>4</sup> Might be a "fire protection & prevention special tax".
563	Nashville Trail CSD	5/3/2005	Special Tax	X		
601	Pioneer Fire Protection District	11/2/2011	Special Tax		X	The full text of Measure F stated, in part, "The chief fiscal officer of the pioneer Fire protection District shall file an annual report regarding the use of the tax proceeds as required by Government Code Section 50075.3."
633	Rescue Fire Protection District	6/5/1990	Special Tax		X	<sup>4</sup> Might be a "fire protection & prevention special tax".
510	Rising Hill Rd CSD	8/2/2005	Special Tax	X		<sup>1</sup> Project status not reported
523	Showcase Ranches CSD	4/10/1984	Special Tax	X		
362	South Lake Tahoe Recreation Facilities JPA - CFD #2000-1	11/8/2011	Mello-Roos Bond	X		
659	Tahoe Truckee Unified School District	3/8/2011	Qualified Special Tax		X	
699	West El Largo CSD	8/2/2005	Special Tax	X		<sup>3</sup> Filed late on 6/24/14

Prepared by: El Dorado County Auditor-Controller, October 2014

<sup>1</sup> Government Code §50075.3(b) requires the annual report to include "the status of any project required or authorized to be funded..."

<sup>2</sup> Government Code §50075.3 requires the annual report to include the amount of Special Tax "...collected and expended."

<sup>3</sup> Government Code §50075.3 requires the "...local agency shall file a report with its governing body no later than January-1, 2002, and at least once a year thereafter."

<sup>4</sup> Could potentially be a "fire protection & prevention special tax" which is not subject to §50075, but district indicated it is a §50075 voter approved special tax (subject to annual report).



### Ethics Training

AB 1234 requires that members of a legislative body receive ethics training every two years. Once completed, an original certificate of completion will be provided to the member of the legislative body to be maintained with the District's records.

There are numerous options for the training, including on-line training through the Fair Political Practice Commission's website at [www.fppc.ca.gov](http://www.fppc.ca.gov). Click on Workshops & Seminars, then click on Local Ethics Training.

Another option is to take the training on February 25 in person at a workshop offered by LAFCO which will be held at the Board of Supervisors Meeting Room, 330 Fair Lane, in Placerville at 5:30 p.m. This training is also being offered at no cost. If you would like to take the training in person, advance registration by February 16 is required.



## **EL DORADO LAFCO**

**Local Agency Formation Commission**

**Please distribute this announcement to your board and any employees who might be interested in either workshop.**

### **WHAT IS LAFCO AND WHAT DO THEY DO?**

#### **LAFCO 101 WORKSHOP**

**Wednesday, January 28, 2015  
5:30 p.m.**

**Board of Supervisors Meeting Room  
330 Fair Lane, Building A  
Placerville, CA 95667**

**There will be an informational workshop covering the basics of LAFCO, its responsibilities under State Law and statewide trends.**

#### **AB 1234 ETHICS SEMINAR**

**Wednesday, February 25, 2014  
5:30 p.m.**

**Board of Supervisors Meeting Room  
330 Fair Lane, Building A  
Placerville, CA 95667**

**This is mandatory ethics training for elected and certain appointed local government officials.**

**Attendees must register with the LAFCO office by February 16, if a certificate is required upon completion of Workshop.**

**For questions, call (530) 295-2707.**

**NEW  
WEBINAR!**

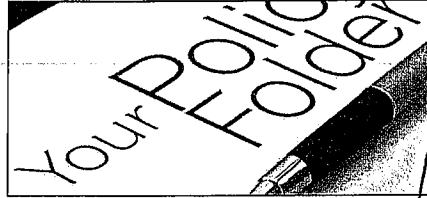


### POSITIONING YOUR AGENCY FOR A SUCCESSFUL FINANCING

**May 29, 2015**  
10:00 – 11:30 a.m.

Whether your agency is planning a \$500 thousand project or a \$500 million one, knowing how to position yourself for financing could be key to your success. Join consultants from the CSDA Finance Corporation to learn what financing options are available and what you can do to get the best terms and rates for your agency.

Free webinar



### RECORDS RETENTION & MANAGEMENT

*Earn SDRMA Credit Incentive Points*

**April 15, 2015**  
10:00 a.m. – 12:00 p.m.

This webinar provides attendees with information on the details of creating a records retention schedule for a special district. Information provided will include appropriate retention policies, what's required by law, where to go to research the laws and how to determine the right retention requirements. This course will also offer suggestions on document storage and use of electronic documents in records retention and management.

\$49 SDRMA member  
\$69 CSDA member  
\$99 Non-member



### REQUIRED ETHICS COMPLIANCE TRAINING – AB 1234

*Earn SDRMA Credit Incentive Points*

**March 4, 2015 OR November 18, 2015**  
10:00 a.m. – 12:00 p.m.

This two-hour webinar covers general ethics principles and state laws related to: personal gain by public servants, conflict of interest, bribery and nepotism; gift, travel, and mass mailing restrictions; honoraria, financial interest disclosure and competitive bidding; prohibitions on the use of public resources for personal or political purposes; The Brown Act Open meeting law and The Public Records Act.

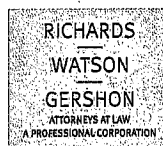
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\$99 Non-member

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ONLINE CONTINUING EDUCATION FOR DISTRICT BOARD MEMBERS & STAFF