

ORDINANCE NO. 9068 (NEW SERIES)

AN ORDINANCE PROVIDING A PROCEDURE FOR FIXING AND  
COLLECTING CHARGES ON THE TAX ROLL FOR MISCELLANEOUS  
EXTENDED SERVICES PROVIDED BY PERMANENT ROAD DIVISION NO.  
1005 – EDEN VALLEY

The Board of Supervisors of the County of San Diego, acting on behalf of Permanent Road Division No. 1005 – Eden Valley ordains as follows:

Section 1. Purpose. Permanent Road Division No. 1005 – Eden Valley is authorized to provide the miscellaneous extended services of road improvement and maintenance. Streets and Highways Code Section 1179 and Government Code Section 25210.77a authorizes the Board to fix and collect charges for miscellaneous extended services provided by a Permanent Road Division to pay, in whole or in part, for the cost thereof. These sections further authorize the Board to collect such charges on the tax roll by adopting an Ordinance providing a procedure therefor. This Ordinance shall provide that procedure for Permanent Road Division No. 1005 – Eden Valley.

Section 2. Fixing of Charges. For the miscellaneous extended services relating to road improvement and maintenance, there is hereby fixed an annual maximum charge range of up to \$505 for each “unit” determined under Section 3 of this Ordinance. Any charges established by this Ordinance may be modified or amended by Resolution of the Board of Supervisors subject to the provisions of Article XIII of the California Constitution. Such charges shall be reviewed by staff annually and shall be fixed by substantially the following procedure:

(a) A budget shall be proposed for the fiscal year specifying the amounts required to provide the required level of those miscellaneous extended services proposed to be funded by charges in lieu of, or supplemental to, revenue obtained by the levy of taxes.

(b) The fund balance, revenues to be obtained by the levy of taxes and other revenues available to support the budget, shall be deducted from the amount of the proposed budget.

(c) The balance remaining shall be divided by the total number of units, as calculated under Section 3 of this Ordinance. The amount obtained from that calculation shall be the charge fixed for each unit.

(d) The charge per unit shall be fixed by Resolution adopted by the Board of Supervisors.

Section 3. Number of Units Determined. Units shall be assigned to each parcel in proportion to the estimated benefit received by that parcel and shall be calculated as follows:

- (a) Parcels not benefiting from the service shall not be assigned units of benefit
- (b) Unimproved parcels shall be assigned one (1) unit(s) of benefit.
- (c) Each improved parcel shall be assigned one (1) additional unit(s) of benefit
- (d) Each agricultural parcel shall be assigned .2 additional unit(s) of benefit per acre.
- (e) Each commercial parcel shall be assigned .5 additional unit(s) of benefit per acre.

Section 4. Preparation of Report, Hearing, and Transmission to Auditor.

(a) Once a year the Board of Supervisors shall cause to be prepared a written report which shall contain a description of each parcel of real property receiving the particular extended service and the amount of the charge for each parcel for such year computed in conformity with the procedure set forth in this Ordinance authorizing collection of such charges on the tax roll. Such report shall be filed with the Clerk of the Board of Supervisors.

(b) Upon the filing of such report, the Clerk shall fix a time, date, and place for hearing thereon and for filing objections or protests thereto. The Clerk shall publish notice of such hearing as provided in Government Code Section 6066, prior to the date set for hearing, in a newspaper of general circulation printed and published in the County.

(c) At the time, date, and place stated in the notice, the Board of Supervisors shall hear and consider all objections or protests, if any, to the report and may continue the hearing from time to time. Upon conclusion of the hearing, the Board of Supervisors may adopt, review, change, reduce or modify any charge and shall make its determination upon each charge as described in the report and, thereafter, by Resolution, shall confirm the report. Any change that increases the levy to property owners beyond that existing on July 1, 1996, or as subsequently approved pursuant to Article XIID of the California Constitution shall be submitted to property owners for approval in accordance with Article XIID of the California Constitution. Upon approval, the increased charge may be implemented. The report shall be transmitted to the Auditor no later than August 10 of the fiscal year in which the charges shall apply.

(d) The charges set forth in the report, as confirmed, shall appear as a separate item on the tax bill. The charge may be collected at the same time and in the same manner as ordinary County ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for such taxes. All laws applicable to the levy, collection, and enforcement of County ad valorem property taxes shall be applicable to such charge except that if the real property to which such charge relates has been transferred or conveyed to a bona fide purchaser for value, or if a lien of a bona fide encumbrancer for value has been created and attaches thereon, prior to the date on which the first installment of such taxes would become delinquent, then the charge confirmed pursuant to this section shall not result in a lien against such real property but instead shall be transferred to the unsecured roll for collection.

Section 5. Effective Date. This Ordinance shall take effect and be in force thirty (30) days after the date of its passage, and before the expiration of fifteen (15) days after its passage, a summary shall be published once with the names of the members voting for and against the same in the San Diego Commerce, newspaper of general circulation published in the County of San Diego.

PASSED, APPROVED AND ADOPTED this 3<sup>rd</sup> day of August, 1999.