## AN ORDINANCE PROVIDING A PROCEDURE FOR FIXING AND COLLECTING CHARGES ON THE TAX ROLL FOR PERMANENT ROAD DIVISION NO. 1000, ZONE NO. 133 – RANCH CREEK ROAD

The Board of Supervisors of the County of San Diego, acting on behalf of San Diego Countywide Permanent Road Division No. 1000, Zone No. 133 – Ranch Creek Road, ordains as follows: **Section 1**. <u>Purpose</u>. San Diego Countywide Permanent Road Division No. 1000, Zone No. 133 – Ranch Creek Road (PRD 1333) is authorized to provide services of road improvement and maintenance. These sections further authorize the Board to collect such charges on the tax roll by adopting the procedure set forth herein. The above recitals, and each of them, are true and correct.

Section 2. Fixing of Charges. There is hereby established an annual maximum assessment on each parcel of taxable property within PRD 133 of up to \$1,417 per equivalent benefit unit ("EBU") for the first nine years; and, thereafter, in an amount of up to \$600 per year per EBU with all assessments subject to adjustment for annual increases in the cost of living based on the annual increase, if any, in the Los Angeles Construction Cost Index ("LACCI") as published in the Engineering News Record, or any comparable index for the Southern California area should the LACCI cease to be available. Such charges shall be reviewed by staff annually and shall be fixed by the following procedure:

- (a) A budget shall be proposed for the fiscal year specifying amounts required to provide the required level of services proposed to be funded and the required level of services proposed to be funded by the assessments.
- (b) The fund balance and any revenues to be obtained from a source other than the assessment established by this Ordinance, shall be deducted from the amount of the proposed budget.
- (c) The balance remaining shall be apportioned to the total number of units subject to assessment in accordance with the rate and method of apportionment set forth in the Engineer's Report dated March 2018 on file with the County of San Diego.

Section 3. 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 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 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 by 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 or extends the

levy beyond the date or amounts approved by the property owners, shall be subject to approval in accordance with Article XIIID of the California Constitution. Upon approval, the increased or extended charge may be implemented. The report shall be transmitted to the Auditor no later than August 10 of the fiscal year in which charges shall apply.

(d) 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 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 4. <u>Effective Date</u>. 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 a newspaper of general circulation published in the County of San Diego.

## APPROVED AS TO FORM AND LEGALITY

Thomas L. Bosworth, Sr. Deputy

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of San Diego this 27<sup>th</sup> day of June, 2018.

GASPAR

Chairwoman, Board of Supervisors County of San Diego, State of California

The above Ordinance was adopted by the following vote:

AYES: Cox, Jacob, Gaspar, Roberts, Horn

ATTEST my hand and the seal of the Board of Supervisors this 27<sup>th</sup> day of June, 2018.

DAVID HALL Clerk of the Board of Supervisors

Elizabeth Miller, Deputy



Ordinance No.: 10546 (N.S.)

06/27/18(1)