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RESOLUTION **OF** THE BOARD **OF SUPERVISORS OF COLUSA** COUNTY **ORDERING** THE **FORMATION OF** THE **ARBUCKLE PARKS** AND RECREATION DISTRICT, THE **APPROVAL OF** ENGINEER'S REPORT AND THE LEVYING AND COLLECTION OF ASSESSMENTS FOR FISCAL YEAR 2007-08

WHEREAS, the Board of Supervisors (the "Board") of Colusa County has previously authorized initiation of proceedings for the formation of an assessment district pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIII-D of the California Constitution to be known as the Arbuckle Parks and Recreation District (the "Assessment District"), for the purpose of financing the cost of installation, maintenance and servicing of public park and recreational improvements (the "Improvements") as specified in the Engineer's Report prepared by SCI Consulting Group (the "Engineer"); and

WHEREAS, said Board of Supervisors has adopted Resolution No. Resolution of Intention to Levy Assessments for Fiscal year 2007-08, Preliminarily Approving Engineer's Report and Providing Notice of Hearing providing for the formation of the Assessment District within the boundaries specified in the Engineer's Report and the levying and collection of special assessments upon assessable parcels of real property located within its boundaries at the rates specified in the Engineer's Report to fund the costs of installation, maintenance and servicing of the Improvements. The approved Engineer's Report describes the Improvements to be financed with assessment proceeds, a diagram for the Assessment District, an estimate of the annual cost of Improvements and services to be funded with assessment revenue which will provide special benefit to assessable parcels, and provides Notice of a Public Hearing and the procedure for mailing and returning Assessment Ballots by property owners within the boundaries of the proposed Assessment District to express their approval or disapproval of the formation of the Assessment District and the levying and collection of assessments. The annual assessment rates for various types of real property within the proposed Assessment District, the parcels to be assessed and the total amount of annual assessment revenue is contained within the Engineer's Report; and

WHEREAS, the Board of Supervisors has provided a 45-day written mailed notice and ballot to each record owner of assessable parcels of real property located within the boundaries of the proposed Assessment District, as set forth on the Assessment Diagram of a public hearing which was held at a regular meeting of the Board of Supervisors on July 10, 2007, at 9:00 a.m. at the Colusa County Clerk, c/o Arbuckle Parks and Recreation District, at 546 Jay Street, Suite 200, Colusa, CA 95932 on the issue of whether the Assessment District should be formed and assessments levied and collected as proposed in the Engineer's Report for fiscal year 2007-08; and

WHEREAS, the form of written mailed public notice of the public meeting mailed to all owners of assessable property within the proposed Assessment District contained the following information: (a) the total amount of assessments proposed to be levied within the Assessment District for fiscal year 2007-08; (b) the assessment chargeable to each owner's parcel; (c) the duration of the proposed assessment; (d) the reason for the assessment; (e) the basis upon which the amount of the proposed assessment was calculated; (f) the date, time and place of the public hearing as specified in this resolution; and (g) a summary of the voting procedures and the effect of a majority protest. The form of the written mailed public notice also included an assessment ballot by which each property owner could express their support or opposition to the proposed assessment. The ballot indicated that it must be returned before the conclusion of the public input portion of the public hearing on July 10, 2007, in order to be valid and counted, and that all assessment ballots received by the Colusa County Clerk would be tabulated after the conclusion of the public input portion of the hearing on July 10, 2007; and

WHEREAS, pursuant to the provisions of Streets and Highways Code sections 22628 and 22629 and the provisions of California Constitution Article XIII-D, an opportunity for protest has been afforded, and the assessment ballots mailed to owners of assessable real property within the proposed boundaries of the Assessment District have been received and tabulated by the Colusa County Clerk with assessment ballots weighted according to the proportional financial obligation of each affected parcel.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of Colusa County on behalf of the Assessment District finds, determines and orders as follows:

- 1. The above recitals are true and correct.
- 2. The canvass of the assessments ballots submitted by property owners is complete and certified by the Independent Tabulator, and the votes cast are as follows:

Total Number of Valid Ballots Processed:	427
Total Assessment Amount of Valid Ballots:	\$ 43,576.17
Total Number of "Yes" Votes Processed:	251
Total Assessment Amount of "Yes" Votes Processed:	\$ 26,476.15
Total Percentage of "Yes" Assessment Amount:	60.76%
Total Number of "No" Votes Processed:	176
Total Assessment Amount of "No" Votes Processed:	\$ 17,100.02
Total Percentage of "No" Assessment Amount:	39,24%
Total Number of "Invalid" Ballots Processed: Total Assessment Amount of "Invalid" Ballots:	\$ (013.50

- 3. 435 assessment ballots were returned and received prior to the close of the balloting period on July 10, 2007. Of the assessment ballots returned, assessment ballots were declared invalid in that they were either not marked with a "Yes" or "No," were marked with both a "Yes" and a "No," were not signed, or the property ownership and barcode information was illegible.
- 4. As determined by ballots cast, as weighted according to the amount of assessment for each parcel, <u>loo. 166</u> of the property owners cast ballots in support of the formation of the Assessment District and the levying and collection of assessments to fund the costs of the Improvements. Since a majority protest, as defined by Article XIII-D of the California Constitution does not exist, this Board has thereby acquired jurisdiction to order the formation of the Assessment District and the levying of the assessment upon all assessable parcels within the Assessment District as specified in the Engineer's Report to fund the installation and maintenance of the Improvements.

BE IT FURTHER RESOLVED that the Board of Supervisors of Colusa County hereby orders as follows:

- 5. The Final Engineer's Report for the Assessment District, together with the diagram of the Assessment District contained therein, and the proposed assessment roll for fiscal year 2007-08 are hereby confirmed and approved; and
- 6. That based on the oral and documentary evidence, including the Engineer's Report, offered and received at the public hearing, the Board expressly finds and determines that:
 (a) each of the several assessed lots and parcels of land within the Assessment District will be specially benefited by the Improvements (as described in the Engineer's Report) in at least the amount of the Assessment apportioned against such lots and parcels of land, respectively; and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to assessable property from the Improvements to be financed with assessment proceeds; and
- 7. The Assessment District is hereby formed, and assessments consistent with the Engineer's Report are hereby levied, pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code; and
- 8. That assessments for fiscal year 2007-08 shall be levied at the rate of seventy-five dollars and zero cents (\$75.00) per single family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2007-08, which assessment may be adjusted from year to year based on the San Francisco Bay Area Consumer Price Index, not to exceed three percent (3%) per year. The estimated total annual assessment revenues are set forth in the Engineer's Report; and
- 9. That the Assessment District Improvements, maintenance and operation expenses to be financed with assessment proceeds described in the Engineer's Report are hereby ordered; and

- 10. Immediately upon the adoption of this resolution, but in no event later than the second Monday in August following such adoption, the Board shall file a certified copy of the Diagram and Assessment and a certified copy of this resolution with the Auditor/Tax Collector of the County of Colusa ("County Auditor/Tax Collector"). Upon such filing, the County Auditor/Tax Collector shall enter on the County tax roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the Assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County Tax Collector, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Arbuckle Parks and Recreation District.
- 11. The monies representing assessments collected shall be deposited in a separate fund established under the distinctive designation of the Arbuckle Parks and Recreation District. Funds collected from the assessment shall be expended only for the special benefit of assessable parcels within the Assessment District.
- 12. The Assessment District, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Supervisors of Colusa County or by order of the District Administrator of the Assessment District. Any such corrections, cancellations or refunds shall be limited to the fiscal year in which the request is received by the Assessment District.

PASSED AND ADOPTED by the Board of Supervisors of Colusa County this 10th day of July, 2007, by the following vote.

YES:	SUPERVISORS:	
NO:	SUPERVISORS:	
ABSENT:	SUPERVISORS:	
ABSTAIN:	SUPERVISORS:	
		Mark D. Marshall, Chairman Colusa County Board of Supervisors
ATTEST:		

Yolanda Torada, Clerk Colusa County Board of Supervisors