

RESOLUTION NO. _____

**A RESOLUTION OF THE OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF YOLO ADOPTING PROPOSITION 218 ASSESSMENT BALLOT
PROCEEDINGS PROCEDURES FOR THE
EL MACERO COUNTY SERVICE AREA**

WHEREAS, the Board of Supervisors of the County of Yolo (“Board”) is authorized by Government Code section 25210 et seq. to provide services to County Service Areas and to levy assessments to pay for those services; and

WHEREAS, Proposition 218 was adopted on November 6, 1996, adding Articles XIIC and XIID to the California Constitution; and

WHEREAS, Articles XIIC and XIID, section 4, of the California Constitution and Government Code section 53753 impose certain procedural and substantive requirements relating to assessments (as defined); and

WHEREAS, some of the requirements of Proposition 218 are unclear and require, or have required, judicial interpretation and/or legislative implementation; and

WHEREAS, the Board further intends to adopt the exhaustion of administrative remedies procedure, as outlined in Government Code section 53759.1, and the administrative record principles contained in Government Code section 53759.2; and

WHEREAS, the Board believes it to be in the best interest of the County and its property owners to confirm and update the County’s procedures and guidelines regarding implementation of the provisions of Proposition 218 and pertinent statutes relating to assessments for the El Macero County Service Area (CSA), including the tabulation of ballots.

NOW, THEREFORE, the Board does hereby resolve as follows:

SECTION 1. Statement of Legislative Intent. In adopting this resolution, it is the Board’s intent to adopt assessment ballot proceedings, which are consistent and in compliance with Articles XIIC and XIID of the California Constitution and with Government Code Sections 53750 through 53753 and Sections 53759.1 and 53759.2. It is not the intent of the Board to vary in any way from the requirements of either the California Constitution or the laws of the State of California. If there is any inconsistency between a provision of this resolution and state law, state law will govern. This resolution supersedes all prior resolutions of the Board to the extent that such resolutions established procedures for conducting assessment proceedings pursuant Cal. Const., Art. XIID, Section 4, with respect to assessment proceedings concerning the El Macero CSA.

SECTION 2. Definition of Assessment. Proposition 218 defines “assessment” as “any levy or charge by an agency upon real property that is based upon the special benefit conferred upon the real property by a public improvement or services, that is imposed to pay the capital cost of the public improvement, the maintenance and operation expenses of the public improvement or the cost of the service being provided.” “Assessment” includes, but is not limited to, “special assessment,” “benefit assessment,” “maintenance assessment,” and “special assessment tax.”

SECTION 3. Assessment Ballot Proceeding. The following procedures shall be used in an assessment ballot proceeding that follows the requirements of Article XIID, section 4, of the California Constitution:

- A. **Amount of Assessment.** Only special benefits are assessable. The amount of each assessment shall be each identified parcel’s proportionate share of the cost of the additional drainage facilities and levee maintenance services based upon that parcel’s special benefit from the Service. The amount shall be proportional to and no greater than the special benefits conferred on the property.
- B. **Engineer’s Report.** The Board shall direct the filing of an engineer’s report that shall comply with the applicable state statute authorizing the assessment and with Article XIID, Section 4, of the California Constitution. The engineer’s report shall explain the special benefits conferred by the improvements and/or services funded by the assessments. The engineer’s report shall also provide the evidence upon which the Board may find that a special benefit exists. If the improvement or service confers a general benefit, the engineer’s report shall describe the general benefit and an alternative funding source for any general benefits. The engineer’s report shall be prepared by a registered professional engineer certified by the State of California, (the “Assessment Engineer”). The cost of preparing the engineer’s report shall be included as a cost of the assessment.
- C. **Notice.** The following guidelines shall apply to giving notice of an assessment:
 - 1. The record owner(s) of each parcel to be assessed shall be determined from the last equalized property tax roll. If the property tax roll indicates more than one owner, each owner shall receive notice. Only property owners shall receive notice;
 - 2. The notice shall be sent at least forty-five (45) days prior to the date set for the public hearing on the assessment;
 - 3. The notice provided by this section shall contain the following information:
 - a. The total amount to be assessed for the entire assessment district;
 - b. The amount to be assessed to the owner’s particular parcel;

- c. The duration of the payments;
 - d. The reason for the assessment;
 - e. The basis upon which the amount of the proposed assessment was calculated;
 - f. The date, time and location of the public hearing on the proposed assessment;
 - g. A summary of the procedures for the completion, return and tabulation of the assessment ballots;
 - h. A disclosure statement that the existence of a majority protest will result in the assessment not being imposed; and
 - i. A ballot to be completed by the owner, as further described in section D of this resolution.
 - j. A statement informing owners that all written objections must be submitted before the written objection period set in the notice and that a failure to timely object in writing bars any right to challenge the assessment through a legal proceeding.
4. The notice provided by this section and Government Code Sections 53753(b) and (c) shall supersede and be in lieu of any other statutes requiring notice to levy or increase an assessment, including but not limited to the notice required by the state statute authorizing the assessment and Government Code section 54954.6;
 5. Failure of any person to receive notice shall not invalidate the proceedings;
 6. The cost of providing notice shall be included as a cost of the assessment.
- D. Assessment Ballot.** The following guidelines shall apply to the assessment ballot:
1. The ballot required by Article XIID, section 4(d), of the California Constitution shall be mailed to all property owners of record subject to the proposed assessment at least forty-five (45) days prior to the date of the public hearing on the proposed assessment. This ballot shall comply with Government Code Sections 53753(b) and (c). The ballot shall be designed in such a way that, once sealed, its contents are concealed.
 2. All ballots must be returned either by mail or by hand delivery; not later than the date for return of ballots stated on the notice and ballot described

in this section. Mailed ballots must be returned to:

Clerk of the Board of Supervisors
County of Yolo
625 Court Street, Room 204
Woodland, CA 95695,

or, if delivered at the time and location of the public hearing, to be held at the 625 Court Street, Room 206, Woodland, CA 95695 and handed to the Clerk of the Board (the "Clerk"). Ballots must be returned either by mail or by hand delivery prior to the conclusion of the public input portion of the public hearing. The Clerk shall tabulate the ballots (the "Tabulator").

3. Each ballot must be signed under penalty of perjury. In the event that more than one of the record owners of a parcel submits an assessment ballot, the amount of the proposed assessment to be imposed upon the parcel shall be allocated to each ballot submitted in proportion to the respective record ownership interests or, if the ownership interests are not shown on the record, as established to the satisfaction of the Board or Assessment Engineer by documentation provided by the record owners. If two or more persons own a parcel subject to the assessment, any one owner may cast an assessment ballot for all owners.
4. If a parcel has multiple owners, any owner may request a proportional assessment ballot. If the ownership interest of the owner is not shown on the last equalized secured property tax assessment roll, such request must include evidence, satisfactory to the County, of the owner's proportional rights in the parcel. The Assessment Engineer will provide the proportional ballot to the owner at the address shown on the assessment roll. Any request for a ballot to be mailed to another location must include evidence, satisfactory to the County, of the identity of the person requesting the ballot. Each proportional ballot will be marked to identify it as a proportional ballot and to indicate the owner's proportional rights in the parcel. The Assessment Engineer will keep a record of each proportional ballot provided to an owner.
5. The County will only accept official ballots mailed or otherwise provided to owners by the Assessment Engineer.
6. If an assessment ballot is lost, withdrawn, destroyed or never received, the Assessment Engineer will mail or otherwise provide a replacement ballot to the owner upon receipt of a request delivered to the County or the Assessment Engineer. The replacement ballot will be marked to identify it as a replacement ballot or a replacement proportional ballot. Any request for a replacement or replacement proportional ballot to be mailed to another location must include evidence, satisfactory to the County or the Assessment Engineer, of the identity of the person requesting the ballot. The same procedure applies to replacement ballots or replacement proportional ballots, which are lost, withdrawn, destroyed, or never received.

7. If an assessment ballot is returned by the United States Post Office as undeliverable, the Assessment Engineer may mail a redelivered ballot to the current property owner, if updated ownership or owner mailing address can be determined. The redelivered ballot will be marked to identify it as a redelivered ballot.
8. An assessment ballot proceeding is not an election.
9. An assessment ballot is a disclosable “public record” as that phrase is defined by Government Code section 6252 during and after tabulation of the ballots.
10. The California Government Code requires that assessment ballots be signed by property owners. However, property owner names and corresponding votes will remain strictly confidential, except as necessary to count the votes or as may be required by California law.
11. To complete an assessment ballot, the owner of the parcel or his or her authorized representative must (1) mark the appropriate box (or circle) supporting or opposing the proposed assessment, and (2) sign, under penalty of perjury, the statement on the ballot that the person completing the ballot is the owner of the parcel or the owner's authorized representative. Only one box (or circle) may be stamped or marked on each ballot. All incomplete or improperly marked ballots shall be disqualified from balloting. The Tabulator will retain all such invalid ballots.
12. After returning an assessment ballot to the County, or the Tabulator on behalf of the County, the person who signed the ballot may withdraw the ballot by submitting a written statement to the County directing the County to withdraw the ballot. Such statement must be received by the County or the Tabulator prior to the close of the public input portion of the public hearing on the proposed assessment. When ballots for the assessment are tabulated, the Tabulator will segregate withdrawn ballots from all other returned ballots. The Tabulator will retain all withdrawn ballots and will indicate on the face of such withdrawn ballots that they have been withdrawn.
13. In order to change the contents of a ballot that has been submitted, the person who has signed that ballot may (1) request that such ballot be withdrawn, (2) request that a replacement ballot be issued, and (3) return the replacement ballot fully completed. Each of these steps must be completed according to the procedures set forth above.

E. Tabulating Ballots. The following guidelines shall apply to tabulating assessment ballots:

1. Assessment ballots shall remain sealed until tabulation commences at the conclusion of the public input portion of the public hearing.

2. An independent third party shall tabulate the assessment ballots. The Tabulator shall follow the rules and procedures of the laws of the State of California, this resolution and any other rules and procedures of the Board. All ballots shall be accepted as valid except those in the following categories:
 - a. A photocopy of a ballot, a letter or other form of a ballot that is not an official ballot provided by the County or the Assessment Engineer on behalf of the County;
 - b. An unsigned ballot, or ballot signed by an unauthorized individual;
 - c. A ballot which lacks an identifiable mark in the box for a “yes” or “no” vote or with more than one box marked;
 - d. A ballot which appears tampered with or otherwise invalid based upon its appearance or method of delivery or other circumstances;
 - e. A ballot for which the barcode representing the parcel number is damaged or obstructed, unless the parcel number or property ownership information is legible and allows the Tabulator to clearly determine the property(s) identified on the ballot;
 - f. A ballot received after the close of the balloting time period.

The Tabulator’s decision regarding the validity of a ballot, after consultation with the Board’s legal counsel that a ballot is invalid, shall be final and may not be appealed to the Board.

3. If more than one of the record owners of a parcel submits an assessment ballot, the amount of the proposed assessment to be imposed upon the parcel shall be allocated to each ballot in proportion to the respective record ownership interests, as shown on the record or as established to the County’s satisfaction by documentation provided by the record owners.
4. In the event of a dispute regarding whether the signer of a ballot is the owner of the parcel to which the ballot applies, the Board will make such determination from the official County Assessor records and any evidence of ownership submitted to the Board prior to the conclusion of the public hearing. The Board will be under no duty to obtain or consider any other evidence as to ownership of property and its determination of ownership will be final and conclusive.
5. In the event of a dispute regarding whether the signer of a ballot is an authorized representative of the owner of the parcel, the Board may rely on the statement on the ballot signed under penalty of perjury that the person completing the ballot is the owner’s authorized representative and

any evidence submitted to the Board prior to the conclusion of the public hearing. The Board will be under no duty to obtain or consider any other evidence as to whether the signer of the ballot is an authorized representative of the owner and its determination will be final and conclusive.

6. A property owner who has submitted an assessment ballot may withdraw the ballot and submit a new or changed ballot up until the conclusion of the public input portion of the public hearing on the assessment. Assessment ballots may be withdrawn and newer changed ballots submitted up until the conclusion of the public input portion of the public hearing on the assessment.
7. A property owner's failure to receive an assessment ballot shall not invalidate the proceedings conducted under this section and section 4, Article XIID, of the California Constitution.
8. The County shall retain all ballots for a period of two (2) years from the date of the public hearing.

F. Public Hearing.

1. At the public hearing, the Board shall hear and consider all public testimony, objections and protests regarding the proposed assessment and accept ballots until the close of the public input portion of the public hearing, including consideration of any timely written objections to the assessment received and the County's written response thereto pursuant to Government Code Sections 53759.1 and 53759.2. The Board will determine whether any of the following are warranted following consideration of all public testimony, objections, and protests:
 - a. Whether the written objections and the agency's response warrant clarifications to the proposed fee or assessment.
 - b. Whether to reduce the proposed fee or assessment.
 - c. Whether to further review before making a determination on whether clarification or reduction is needed.
 - d. Whether to proceed with the protest hearing or ballot tabulation hearing required under Section 4 of Article XIII D of the California Constitution.
2. Reasonable time limits may be imposed on both the length of the entire hearing and the length of each speaker's testimony.
3. At the conclusion of the public input portion of the hearing, but prior to the conclusion of the public hearing, the Tabulator shall begin tabulation of the ballots at the direction of the Board, including those received during the public hearing.
4. If it is not possible to tabulate the ballots on the day of the public hearing, or if additional time is necessary for public testimony, the Board may

continue the public hearing to a later date to receive additional testimony or information, or to finish tabulating the ballots.

5. If according to the final tabulation of the ballots, ballots submitted against the assessment exceed the ballots submitted in favor of the assessment, weighted according to the proportional financial obligation of the affected property, a “majority protest” exists and the Board shall not impose the assessment.

PASSED AND ADOPTED by the Yolo County Board of Supervisors on this 5th day of May, 2026, by the following vote:

AYES
NOES:
ABSENT:
ABSTAIN:

Sheila A. Allen, Chair
Yolo County Board of Supervisors

ATTEST:
Julie Dachtler, Senior Deputy Clerk
Yolo County Board of Supervisors

Deputy (Seal)

Approved as to Form:
Philip J. Pogledich, County Counsel

By: 
Kimberly E. Hood, Chief Assistant County Counsel