

RESOLUTION NO. _____

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF YOLO
INITIATING PROCEEDINGS,
PROVIDING INTENTION TO LEVY ASSESSMENTS FOR FISCAL YEAR 2026-27,
PRELIMINARILY APPROVING THE ENGINEER'S REPORT,
AND PROVIDING FOR NOTICE OF HEARING,
AND THE MAILING OF ASSESSMENT BALLOTS
FOR THE EL MACERO COUNTY SERVICE AREA ROAD IMPROVEMENT AND
LANDSCAPING ASSESSMENT**

WHEREAS, the Board of Supervisors of the County of Yolo (“Board”) is authorized by Government Code section 25210 et seq. (“CSA Law”) to provide services to County Service Areas and to levy assessments to pay for those services (see, e.g., Government Code section 25215.5); and

WHEREAS, the El Macero County Service Area (CSA) was established in 1969 and the County of Yolo (“County”) provides road maintenance and landscaping services, among other services, to the CSA;

WHEREAS, the Board desires to initiate the proceedings for the formation of a new assessment district pursuant to the provisions of Article XIID of the California Constitution, to be known as the “El Macero County Service Area Road Improvement and Landscaping Assessment District” (the “Assessment District”), for the purpose of improving and maintaining the roadways and landscaping within the boundaries of the District (the “Improvements”), as specified in the Engineer’s Report prepared by the Assessment Engineer, SCI Consulting Group; and

WHEREAS, the proposed Assessment District and associated assessments, if approved, will replace the existing road and landscape charges and assessments levied on parcels within the Assessment District:

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 implementing statutes, including Government Code section 53753, impose certain procedural and substantive requirements relating to assessments (as defined); and

WHEREAS, an Engineer’s Report (the “Report”) has been prepared by SCI Consulting Group (the “Engineer of Work”) and submitted to the Board, in which a new assessment is proposed to fund the cost of maintaining and improving road facilities and within the Assessment District boundaries.

NOW, THEREFORE, BE IT RESOLVED, BY THE YOLO COUNTY BOARD OF SUPERVISORS AS FOLLOWS:

1. **Reference to Initiation.** SCI Consulting Group, the Engineer of Work, has prepared an Engineer's Report in accordance with Article XIID of the California Constitution and Government Code section 53750, 54710 et seq. (the "Report"). The Report has been made, filed with the Clerk of the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.
2. **Description of the Services.** Within the Assessment District, the proposed Services will include roadway and landscaping maintenance as described in the Engineer's Report.
3. **Reference to Engineer's Report.** Reference is hereby made to the Report for a full and detailed description of the Services, the boundaries of the Assessment District, and the proposed assessments upon assessable lots and parcels of land within the Assessment District.
4. **Report of the Engineer of Work.** The Report, which is available for public review upon request is hereby incorporated by reference. This Engineer's Report includes:
 - A. A description of the Services to be funded with assessment proceeds;
 - B. An estimate of the annual cost of such Services;
 - C. A description of the assessable parcels of land within the Assessment District and proposed to be subject to the new assessment;
 - D. A description of the proportionate special and general benefits conferred on property by the proposed assessment;
 - E. A description of the boundaries of the proposed Assessment District, and
 - F. A specification of the amount to be assessed upon various types of assessable land to fund the cost of the Services.
5. **Description and Map of Assessment District.** The Assessment District consists of the lots and parcels shown on the boundary map of the Assessment District on file with the Clerk of the Board, and reference is hereby made to such map for further particulars.
6. **Proposed Assessment Rate.** It is the intention of this Board to levy and collect assessments within the Assessment District. The estimated fiscal year 2026-27

cost of providing the Services to be funded by this proposed assessment is \$210,000. This cost results in a proposed assessment rate of FOUR HUNDRED SIXTY-SEVEN DOLLARS AND SIXTY-TWO (\$467.62) per single family home and other rates for other property uses and attributes as described in the Engineer's Report.

7. **CPI.** If approved, these rates may be increased in future years by an amount equal to the annual change in the U.S. Department of Labor, Bureau of Labor Statistics Consumer Price Index – All Urban Consumers (“CPI”) for the Northern California Consumer Price Index, SAN FRANCISCO-OAKLAND-HAYWARD, not to exceed 3% per year. The December-to-December CPI will be used to calculate the CPI. In the case of a negative December-to-December CPI, a 0.0% CPI will be used.
8. **Public Hearing.** The public hearing on the proposed assessment shall be held before the Board at the Board of Supervisors Chambers located at 625 Court Street, Room 206 Woodland, CA 95695, on Tuesday, July 7, 2026, at the hour of 9:00 am and for the purpose of this Board's determination of whether the public interest, convenience and necessity require the Services and this Boards's final action upon the Report and the assessments therein.
9. **Notice and Ballot.** The Board's Clerk is hereby authorized and directed to cause Notice of the hearing ordered under Section 8 hereof to be given in accordance with law by mailing, postage prepaid, in the United States mail, and such Notice shall be deemed to have been given when so deposited in the mail. The envelope or cover of the mailing shall include the name of the Assessment District. The mailed Notice shall be given by such mailing by name to those persons whose names and addresses appear on the last equalized secured property tax assessment roll of the County of Yolo, or in the case of any public entity, the representative of such public entity at the address thereof known to the Secretary. The Notice shall include, but not be limited to, the total amount of assessment proposed to be levied in the Assessment District for fiscal year 2026-27, the assessment proposed for the owner's particular parcel(s) and the duration thereof and the reason for the assessment. Each Notice shall also contain the proposed assessment and the basis upon which the amount of the assessment was calculated. Each Notice shall also contain an assessment ballot, a summary of the procedures applicable to the completion, return and tabulation of assessment ballots, the date, time, and location of the public hearing and a statement that the existence of a majority protest will result in the assessment not being imposed. The Notice herein provided shall be mailed not less than forty-five (45) days before the date of the public hearing.
10. **Additional Information.** To get additional information about the proposed assessments, the Assessment District or the proposed Services contact:
Yen Nguyen, CSA Manager
Email: Yen.Nguyen@yolocounty.gov
Phone: (530) 666-8157

11. **Existing Street Assessment Roll.** If the assessment is approved by property owners, and the Board assesses properties based upon this new assessment, then the existing street assessment roll for properties within El Macero CSA will not be implemented. If the assessment is approved, the proposed El Macero CSA Road Improvement and Landscaping Assessment will replace the existing street assessment, commencing with the fiscal year 2026-27 tax roll.

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