

RESOLUTION NO. _____

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF YOLO
APPROVING ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT
FORMING THE EL MACERO COUNTY SERVICE AREA ROAD IMPROVEMENT AND
LANDSCAPING ASSESSMENT DISTRICT, AND ORDERING LEVY OF THE EL
MACERO COUNTY SERVICE AREA ROAD IMPROVEMENT AND LANDSCAPING
ASSESSMENT FOR FISCAL YEAR 2026-27**

WHEREAS, on May 5, 2026, the Board of Supervisors of the County of Yolo (the "Board"), ordered the initiation of the proceedings for the formation of an assessment to be known as the El Macero County Service Area Road Improvement and Landscaping Assessment (the "Assessment"), for the purpose of financing the cost of improving and maintaining the roadways and landscaping (the "Services and Improvements"), within the boundaries of the proposed El Macero County Service Area Road Improvement and Landscaping Assessment District (the "District"), as further described herein, for all the properties within the boundaries of the District as specified in the Engineer's Report prepared by the Assessment Engineer, SCI Consulting Group; and

WHEREAS, said Board adopted Resolution No. 26-53 on May 5, 2026, a Resolution Initiating Proceedings, Providing Intention to Levy Assessments, Preliminarily Approving the Engineer's Report, and Providing for Notice of a Public Hearing and the Mailing of Assessment Ballots for the El Macero County Service Area Road Improvement and Landscaping Assessment within the boundaries of the District.

WHEREAS, said Board, with the adoption of Resolution No. 26-53, approved and filed an Engineer's Report, which includes: (1) a description of the increased road maintenance and landscaping services to be funded with assessment proceeds; (2) an estimate of the annual cost of this service level increase described in the Engineer's Report; (3) a description of the assessable parcels of land within the District and proposed to be subject to the new assessment; (4) a description of the proportionate special and general benefits conferred on property by the proposed assessment; (5) a diagram and boundary map for the Assessment, and (6) a specification of the amount to be assessed upon various types of assessable land within the Assessment to fund the cost of improved road maintenance and landscaping services. The Engineer's Report is incorporated herein by this reference; and

WHEREAS, the annual assessment rates for various types of real property within the proposed assessment, the total number of parcels to be assessed, and the total amount of annual assessment revenue is contained within the Engineer's Report; and

WHEREAS, said Board also adopted Resolution No. 26-54 on May 5, 2026 a Resolution Adopting Proposition 218 Assessment Ballot Proceedings Procedures and its requirements; and

WHEREAS, said Board 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 District, as set forth on the Assessment Diagram and Boundary Map, of a public hearing, which was held at a regular meeting of the Board of Supervisors on July 7, 2026, at 9:00 a.m. at the Board of Supervisors Chambers located at 625 Court Street, Room 206 Woodland, CA 95695 on the issue of whether the El Macero County Service Area Road Improvement and Landscaping Assessment should be formed and assessments levied and collected as proposed in the Engineer's Report for fiscal year 2026-27 and for subsequent fiscal years; and

WHEREAS, the form of written mailed public notice of the public meeting contained the following information: (a) the total amount of assessments proposed to be levied within the Assessment for fiscal year 2026-27; (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; (g) a summary of the voting procedures and the effect of a majority protest; and (h) a statement that all written objections on the constitutionality of the assessment must be submitted before July 2, 2026 and that a failure to timely object in writing bars any right to challenge the assessment through a legal proceeding. 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 that began on July 7, 2026 in order to be valid and counted, and that all assessment ballots received by the Clerk of the Board (the "Tabulator"), would be tabulated by the Clerk of the Board; and

WHEREAS, pursuant to the provisions of California Constitution Article XIII-D, section 4, an opportunity for protest has been afforded, and the assessment ballots mailed to owners of assessable real property within the proposed boundaries of the El Macero County Service Area Road Improvement and Landscaping Assessment, have been received and tabulated, with assessment ballots weighted according to the proportional financial obligation of each affected parcel.

WHEREAS, any timely written objections to the assessment received by the deadline posted in the notice of public hearing have been duly considered and a written response has been provided pursuant to Government Code Sections 53759.1 and 53759.2.

WHEREAS, during the public hearing written protests and verbal protests were received, which the Board noted and has considered along with the other information received during the public hearing.

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

1. The above recitals are true and correct.

2. The canvass of the assessment ballots submitted by property owners is complete and certified by the Board Clerk, the Tabulator, and the votes cast are as follows:

Total Number of Valid Ballots Processed: _____
Total Assessment Amount of Valid Ballots: \$ _____

Total Number of "Yes" Votes Processed: _____
Total Assessment Amount of "Yes" Votes Processed: \$ _____
Percentage of "Yes" Votes, unweighted: _____ %
Total Percentage of "Yes" Ballots, Weighted by Assessment: _____ %

Total Number of "No" Votes Processed: _____
Total Assessment Amount of "No" Votes Processed: \$ _____
Percentage of "No" Votes, unweighted: _____ %
Total Percentage of "No" Ballots, Weighted by Assessment: _____ %

Total Number of "Invalid" Ballots Processed: _____
Total Assessment Amount of "Invalid" Ballots Processed: \$ _____

3. _____ assessment ballots were returned and received prior to the close of the public hearing that began on July 7, 2026. This represents a _____ ballot return rate on the 440 ballots mailed. 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, _____ % of the property owners cast ballots in support of the El Macero County Service Area Road Improvement and Landscaping Assessment. Since a majority protest, as defined by Article XIII D, section 4, of the California Constitution, did not exist, this Board thereby acquired jurisdiction to order the levy of assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.
5. The Final Engineer's Report for the El Macero County Service Area Road Improvement and Landscaping Assessment, together with the diagram and boundary map of the District contained therein, and the proposed assessment roll for fiscal year 2026-27 are hereby confirmed and approved with the formation of the District; 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 District will be specially benefited by the Services and 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 property with the Assessment from the Services and Improvements to be financed with assessment proceeds; and

7. That assessments for fiscal year 2026-27 shall be levied at the base rate of FOUR HUNDRED SIXTY-SEVEN DOLLARS AND SIXTY-TWO CENTS (\$467.62) per single family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2026-27, as follows:

MAXIMUM ASSESSMENT RATES FOR FISCAL YEAR 2026-27

Property Type	Max. Rate	Unit
Single Family	\$467.62	per unit
Condominium	\$283.85	per unit
Vacant	\$97.73	per parcel
El Macero Country Club	\$8,414.35	per parcel

8. That the estimated total annual assessment revenues are further set forth in the Engineer's Report; and
9. That Road Improvement and Landscaping Services and Improvements to be financed with assessment proceeds described in the Engineer's Report are hereby ordered; and
10. That the assessments shall be levied annually; and
11. That the authorized maximum assessment to be levied each year for the Assessment shall only increase by a cost-of-living adjustment based on 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 February-to-February 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; and
12. That with the levy of the approved Assessment on the FY 2026-27 tax roll, the County shall cease collecting the existing road assessment; and
13. Immediately upon the adoption of this resolution, but in no event later than August 10 following such adoption, the Board shall file a certified copy of the Diagram and Assessment and a certified copy of this resolution with the Yolo County Auditor ("County Auditor"). Upon such filing, the County Auditor shall enter on the County assessment 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, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the El Macero CSA; and

14. The monies representing assessments collected shall be deposited in a separate fund established under the distinctive designation of the El Macero County Service Area Road Improvement and Landscaping Assessment. Funds collected from the El Macero County Service Area Road Improvement and Landscaping Assessment shall be expended only for the special benefit of parcels within the El Macero County Service Area Road Improvement and Landscaping Assessment; and
15. The El Macero County Service Area Road Improvement and Landscaping Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Yolo County by a determination from the Assessment Engineer that the Assessment should be revised to be consistent with the method of assessment established in the Engineer's Report. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

PASSED AND ADOPTED by the Board of Supervisors of County of Yolo at a regular meeting of said Board held on July 7, 2026, by the following vote:

AYES

NOES:

ABSENT:

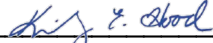
ABSTAIN:

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