

*“We are a welcoming, active and business-friendly rural foothill community built on California's rich gold rush history.”*



**City Manager's Report**

**June 24, 2025 City Council Meeting**

**Prepared by: Dave Warren, Assistant City Manager/Director of Finance**

**Item #: 7.5**

**Subject:** Consider authorizing the Assistant City Manager/Director of Finance to execute the Certifications of Direct Charge wherein the City certifies that the special assessments that are collected by the County of El Dorado meet the requirements of Proposition 218 and authorizing the County Auditor-Controller to place the City's special assessments on the Fiscal Year 2025/2026 secured tax roll.

**Recommendation:**

Adopt a resolution authorizing the Assistant City Manager/Director of Finance to execute the Certifications of Direct Charge wherein the City certifies that the special assessments that are collected by the County of El Dorado meet the requirements of Proposition 218 and authorizing the County Auditor-Controller to place the City's special assessments on the Fiscal Year 2025/2026 secured tax roll.

**Purpose:**

To ensure the City's various property tax assessments are placed on the County's tax roll annually as prescribed by Proposition 218.

**Strategic Plan Strategy:**

Fiscal Stability /Sustainability: 6. Meet financial commitments and financial requirements.

**Discussion:**

With the formation of the Ridge at Orchard Hill Benefit Assessment District (BAD) No. 06-01, the Orchard Hill Landscaping and Lighting Maintenance Districts (LLMD) No. 95-01, the Cottonwood Landscaping LLMD No. 99-01, and the Cottonwood Park Phases 4 & 6 Maintenance and Services Community Facility District (CFD) No. 2023-1, the City and the County have entered into an agreement for the collection of the special assessments by the County on behalf of the City. The special assessments are collected on the secured property tax roll. By August 12<sup>th</sup> of each year, the City must provide to the County a list of special assessments to be collected. Since the passage of Proposition 218, the County has added an additional requirement. The City is required to annually certify that the current year special assessments to be collected by the County on behalf of the City meet all of the requirements of Proposition 218.

The County requires the execution of these certification statements prior to August 12, 2025, for Tax Year 2025/2026. Staff has no reason to believe that there is any matter of non-compliance with Proposition 218, thus the execution of the statements is a routine formality.

**Options:**

1. Adopt the Resolution as presented.
2. Adopt the Resolution with revisions.
3. Direct staff to take other actions.

**Environmental:**

Tonight's action is not applicable.

**Cost:**

The costs associated with administering and maintaining the various assessment districts are incorporated into the annual assessments.

**Budget Impact:**

The costs associated with administering and maintaining the various assessment districts have been incorporated into the Proposed Fiscal Year 2025/2026 Operating Budget which is included in tonight's agenda under a separate cover.

M. Cleve Morris  
M. Cleve Morris, City Manager

Dave Warren  
Dave Warren, Assistant City Manager/  
Director of Finance

**Attachments:**

- Attachment A: Resolution  
Attachment B: County Certifications