



Procedure for Adopting or Increasing L&L Benefit Zone Assessments

The Cosumnes Community Services District (“District”) creates assessment districts (commonly referred to as “Benefit Zones”) under the Landscaping and Lighting Act of 1972¹ (“Act”) to finance public improvements such as neighborhood lighting, landscaping, recreational and park facilities (“Improvements”). Each Benefit Zone imposes an assessment on properties within that Benefit Zone in varying amounts based on the Improvements provided in that Benefit Zone. These assessments are subject both to the Act and Proposition 218 (Article XIII D of the California Constitution, and Government Code section 53750 *et seq.*). Below is a summary of the steps required to impose a new, or to increase an existing, assessment.

Adopt a Resolution Initiating Proceedings²

This gets the process started. Among other things, this resolution would: (i) propose forming the Benefit Zone or increasing that Benefit Zone’s assessment; (ii) describe Improvements to be financed; and (iii) order preparation of an assessment engineer’s report.

Prepare the Assessment Engineer’s Report³

This report is prepared by a registered professional engineer certified by the state.⁴ The Engineer’s Report is an important part of the process. The engineer’s report includes a diagram for the Benefit Zone’s boundaries and must demonstrate that the assessments do not exceed the benefit received by properties located within the Benefit Zone.⁵

Adopt Resolution Preliminarily Approving Engineer’s Report⁶

Once the assessment engineer’s report is completed, the District’s Board of Directors must review and adopt a resolution approving the report.

Adopt Resolution of Intention⁷

After the assessment engineer’s report is approved, the Board must adopt a resolution to form the new Benefit Zone or increase an existing Benefit Zone’s assessment. The resolution of intention will, among other things, refer to the assessment engineer’s report and give notice of the date and time of a public hearing on the formation of the Benefit Zone (or the increase of an existing Benefit Zone’s assessment) and the levy of the proposed assessments.

Mail Notice and Assessment Ballot

In addition to all of the above, Proposition 218 requires that a notice of public hearing and an assessment ballot be mailed to the record owner of each parcel of property proposed to be

¹ Sts. & Hy. Code, §§ 22500 *et seq.*

² Sts. & Hy. Code, §§ 22585, 22622.

³ Cal. Const., art. 13D, § 4(b); Sts. & Hy. Code, §§ 22565 *et seq.*

⁴ Cal. Const., art. 13D, § 4(b).

⁵ Sts. & Hy. Code, § 22570.

⁶ Sts. & Hy. Code, §§ 22586, 22623.

⁷ Sts. & Hy. Code, §§ 22587, 22624.



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included in the Benefit Zone at least 45 calendar days prior to the date of the public hearing.⁸ Notice of the public hearing is also published at least once in a newspaper of general circulation 10 days prior to the date of the public hearing.⁹

Hold Public Hearing¹⁰

The District holds a public hearing as designated in the notice described above, to consider all objections or protests, if any, to the proposed assessment. At the public hearing, any interested person is permitted to present written or oral comments (written comments may also be submitted to the District prior to the hearing).

Determine if Majority Protest Exists¹¹

At the conclusion of the public hearing, an impartial person designated by the District counts the ballots. If a majority protest exists - i.e. if the ballots submitted in opposition exceed the ballots submitted in favor of the assessment - the District may not form the Benefit Zone and/or levy the proposed assessments. The ballots are weighted according to the amount of the assessment.

Adopt Resolution Ordering the Improvements; Assessments; and Confirming the Diagram¹²

If there is no majority protest, the District may adopt a resolution ordering the formation of the Benefit Zone or the increase in an existing assessment, and confirming the engineer's diagram of the Benefit Zone's boundaries. The entire process described above and all hearings regarding the formation of a Benefit Zone or increase in an existing assessment must be concluded (including adoption of resolutions) not later than: (i) July 1 of the fiscal year during which the assessments are to be collected on the county assessment roll; or (ii) such later date, not beyond the third Monday in August, as the county auditor may authorize.¹³

File the Diagram and Assessment¹⁴

Immediately after the adoption of the resolution confirming the Benefit Zone's diagram and assessment, and not later than the third Monday in August, the District must file the diagram and assessment, or a certified copy thereof, with the county auditor.

⁸ Cal. Const., art. 13D, § 4(c)-(e); Gov. Code, § 53753(b)-(e); Sts. & Hy. Code, §§ 22556, 22588, 22626(b).

⁹ Sts. & Hy. Code, § 22522, Gov. Code § 6061.

¹⁰ Cal. Const., art. 13D, § 4(d); Gov. Code, § 53753(e); Sts. & Hy. Code, §§ 22594, 22629.

¹¹ Cal. Const., art. 13D, § 4(e); Gov. Code, § 53753(e); Sts. & Hy. Code, §§ 22592, 22630.5.

¹² Sts. & Hy. Code, §§ 22594, 22631.

¹³ Sts. & Hy. Code, § 22640.

¹⁴ Sts. & Hy. Code, § 22641.