



LOCAL BALLOT MEASURE O

O

Byers Lane Community Service District

BALLOT QUESTION

Shall the measure to fund continued necessary road and culvert maintenance by the BLCSD replace the current tax assessment with an annual assessment tax of \$300 per parcel per year to raise \$19,200 per year, be adopted?

IMPARTIAL ANALYSIS

MEASURE O – BYERS LANE COMMUNITY SERVICE DISTRICT

Measure O is a BEYERS LANE COMMUNITY SERVICE DISTRICT (“District”) special parcel tax measure. If approved by two-thirds of the voters, Measure O would authorize the District to replace an annual special parcel tax on each parcel of taxable real property within the District, beginning with the 2020/21 tax year. In August 2002 District voters approved an annual increase of \$100 (to a total \$200) per parcel for the purpose of supporting and providing road and culvert maintenance services within the District. The current amount of the annual special parcel tax is \$200 per year. Measure O would replace the current annual special parcel tax with a new annual amount of \$300 per parcel. Revenue from the special tax will be used solely for the purpose of supporting and providing road and culvert maintenance services within the District.

The new parcel tax will be collected annually on the County of Nevada property tax bill in the same manner and subject to the same penalty as County property taxes are collected, and will continue in effect until the voters repeal or replace it. Measure O also amends the District’s appropriation limit in an amount equal to the proceeds of the special tax, effective in the 2020/21 fiscal year.

The tax will be assessed unless the owner is exempt by law, in which case, the tax imposed will be assessed on the holder of any possessory interest in such parcel, unless such holder is also exempt by law.

All funds collected from the tax will be deposited and held by Nevada County Auditor and shall be expended through warrant(s) issued by the District Board to the Nevada County Auditor.

The District President shall cause to be filed an annual report with the District Board no later than July 1, 2021, and at least once a year thereafter. The report shall state the amount of special tax revenues collected and spent by the District in the previous fiscal year, the status of any project or work authorized to be funded by this tax, and the amount carried over from previous years and to be carried over in future years. Such report will be available for inspection without charge to any property owner in the District. The District President and/or Secretary shall biennially arrange for an independent audit of the accounting for, and expenditure of, the proceeds of the tax.

If two-thirds of those voting on the Measure O do not vote for approval, the District will not be authorized to levy the tax.

The above statement is an impartial analysis of Measure O. If you desire a copy of the measure, please call the Elections Office at (530) 265-1298 and a copy will be mailed at no cost to you.

Argument in Favor of Measure O

Arguments in support or opposition of the proposed laws are the opinions of the authors.

The BLCSD was formed to provide road and culvert maintenance of Beyers Lane and subsidiary roads within the District; slightly more than 5 miles. The roads within the District are non-asphalted gravel roads of varying conditions. Road maintenance ranges from simple small tractor smoothing to laying and applying gravel to heavy equipment grading for maintenance of the roads base and contour. In addition, as a Special District, the District must conduct biennially audits, carry collision/liability insurance and pay related membership dues and fees. Since 2002 (18 years!), the BLCSD has had an annual budget based on \$200.00 / parcel / year for 64 parcels in the District. While the Board, meeting and tractor work done by District members is free or volunteer, the remainder is not. During the 18 years, every commodity that is needed and used by the BLCSD has increased. Fuel cost in 2002 was \$1.35 / gallon and in 2020 is \$3.15 / gallon <Up 133%>! Road insurance in 2002 was \$0.00 and in 2020 is \$2,375.00. Audits increased from \$1500.00 to \$2400.00 <Up 60%>. Grading has gone from \$1800.00 to \$4000.00 plus <122%>! Finally, gravel has increased by 57%. Thus, if BLCSD Voters want to maintain roads in the District at a level of usability; then, tax collection for BLCSD activities must increase to \$300.00 (from the current \$200.00) <Up 50%, not even keeping up with inflation>. The alternative is reduced road smoothing, gravel and what will become rare road grading events while fixed cost will continue to rise in the coming year. Vote "yes" to support ongoing road and culvert maintenance.

Measure O Signers

Glen Petrie, President BLCSD

Argument Against Measure O

(No argument was submitted)