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Grand Jury asks CSD to amend parcel tax

A \$10 annual tax on each of the 15,500 parcels in El Dorado Hills adds up to a lot of money. Since 1983, when the El Dorado Hills Community Services District's Board of Directors placed the voter initiative Covenants, Conditions and Restrictions Enforcement (Measure B) on the general district election ballot and it passed, Measure B authorized the CSD "...to adopt and levy a special tax, of up to \$10 per year, on each parcel of land within the district, to be used for any costs or expenses incurred by the district in carrying out said purposes ..."

That purpose is up for debate in the recently released El Dorado County Grand Jury report, which states that today, many parcels in the district are organized into Home Owner Associations that enforce their own CC&Rs without assistance from the CSD. "CC&Rs are contractual limitations on a property owner's rights such as architectural design and ongoing maintenance," the report states. Of the 27 separate HOAs in El Dorado Hills, only eight rely on the CSD for CC&R enforcement, the Grand Jury reported, and some homeowners living in the other 19 HOAs complained that they do not receive any specific service in return for that tax and questioned why they continue to pay.

The wording of the original resolution is the sticking point. Both the CSD resolution and the original 1983 Measure B ballot description stated that the \$10 fee was for the specific purpose of enforcing CC&R compliance. Yet in a Sept. 14 letter to the Grand Jury foreman, CSD General Manager Brent Dennis stated, "There need not be a direct benefit tied to the property owner or taxpayer," but that those funds "...can be used to pay for public services and/or facilities that provide general benefits."

After speaking with CSD management and representatives from seven of the HOAs, the Grand Jury released its report last week and concluded the CSD should: 1. Evaluate the appropriateness, inequities and continued need for the special tax. 2. Enter into a memorandum of understanding with HOAs enforcing CC&Rs to reimburse the cost of enforcement. 3. Establish a new voter referendum to modify or repeal the tax.

"The CSD encompasses more than 15,500 parcels," it states in the report. "The 19 HOAs that enforce their own CC&R constitute almost 8,200 parcels — slightly more than half of the total. Each of those 8,200 parcels pays \$10 annually, yielding about \$82,000 in revenue to the CSD ... Although it may be argued that the CSD does provide a variety of benefits to the region as a whole using those funds, the money is not being used for the purposes authorized by the voters when they adopted Measure B."

In response, Brent Dennis told Village Life, "We have a 90-day period to develop our responses to the Grand Jury findings and recommendations. It is premature for the CSD to release any comments beyond

we are in receipt of the Grand Jury findings and recommendations and are complying with California Penal Code 933 and 933.05.”

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