

**PMVCD**  
**July 17, 2023**  
**Attachment C**

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# TAX REPORT

## Placer Mosquito and Vector Control District

City of Lincoln Mosquito Abatement Parcel Tax

July 2023

Engineer of Work:



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## Placer Mosquito and Vector Control District

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### Governing Board

Rachel Radell-Harris	City of Auburn
Will Stockwin	City of Colfax
Peter Gilbert	City of Lincoln
Russ Kelley	Town of Loomis
Merry Holliday-Hanson, Ph.D.	Placer County
Jill Gayaldo, President	City of Rocklin
Ross Hutchings	City of Roseville

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### General Manager

Joel Buettner

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### District Legal Counsel

Richard Shanahan, Esq.

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### Engineer of Work

SCI Consulting Group

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## Summary

On November 3, 1998, registered voters in the City of Lincoln approved a parcel tax called Measure H, with 67.1% support. This measure authorized a parcel tax up to \$15.00 per parcel, per year, to raise revenue for mosquito abatement services within the city. This Report summarizes the fiscal year 2023-24 Parcel Tax, Method of Apportionment and other related data.

In fiscal year 2023-24, there are approximately 22,826 real parcels in the City of Lincoln. Excluding tax-exempt parcels, there are 21,580 taxable parcels within the City of Lincoln. Table 1 summarizes the current parcel tax data. The tax will be assessed at a rate of \$15.00 for 2023-24.

**Table 1 - Summary of Parcel Tax Levies by Year**

<b>Table 1</b>			
<b>Summary of Parcel Tax by Year</b>			
<b>Fiscal Year</b>	<b>Special Tax Units</b>	<b>Tax per STU</b>	<b>Total Tax</b>
2000-01	5,241	\$12.54	\$65,722.14
2001-02	6,172	\$12.54	\$77,396.88
2002-03	7,524	\$12.54	\$94,350.96
2003-04	9,459	\$13.10	\$123,912.90
2004-05	12,023	\$13.24	\$159,184.52
2005-06	14,162	\$13.52	\$191,470.24
2006-07	16,750	\$13.79	\$230,982.50
2007-08	17,157	\$14.20	\$243,629.40
2008-09	18,034	\$14.63	\$263,837.42
2009-10	18,055	\$14.63	\$264,144.65
2010-11	18,072	\$14.63	\$264,393.36
2011-12	18,062	\$14.63	\$264,247.06
2012-13	18,235	\$15.00	\$273,525.00
2013-14	18,242	\$15.00	\$273,630.00
2014-15	18,217	\$15.00	\$273,255.00
2015-16	18,609	\$15.00	\$279,135.00
2016-17	18,738	\$15.00	\$281,070.00
2017-18	18,862	\$15.00	\$282,930.00
2018-19	18,947	\$15.00	\$284,205.00
2019-20	19,042	\$15.00	\$285,630.00
2020-21	19,742	\$15.00	\$296,130.00
2021-22	20,030	\$15.00	\$300,450.00
2022-23	20,680	\$15.00	\$310,200.00
2023-24	21,580	\$15.00	\$323,700.00

## Administration of Community Facilities District

### General Administrative Requirements

The parcel tax levies are calculated for all parcels on the new fiscal year's assessor roll. This roll includes all parcels that are in existence prior to January 1 of the previous fiscal year. After the parcel tax levies have been computed, the levy data must be filed with the County Auditor prior to the second Tuesday in August for inclusion on property tax bills.

After submission of the parcel tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The parcel tax is collected in two equal installments on the tax bills that are due on December



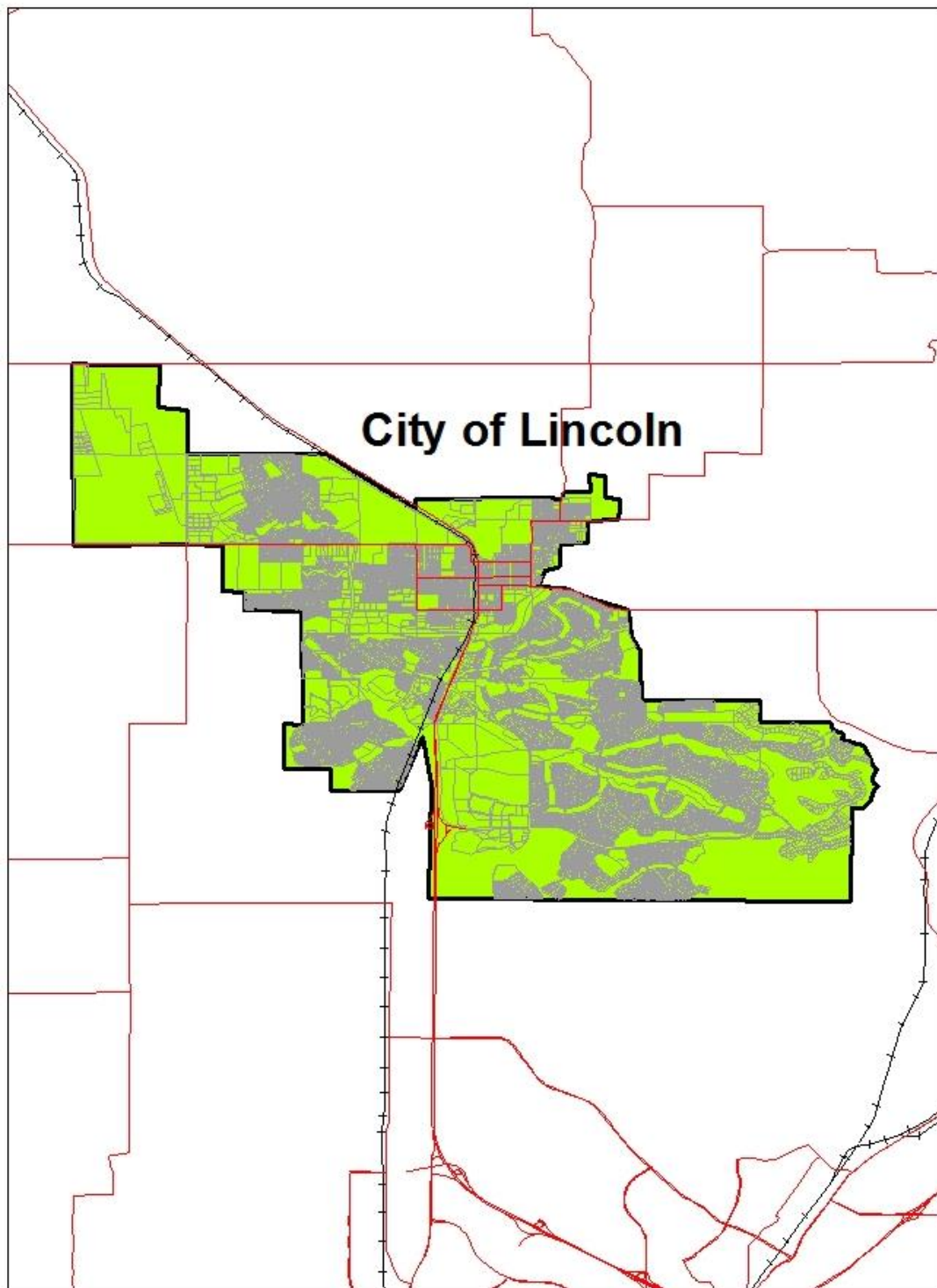
## Rate and Method of Apportionment of Parcel Tax

The Parcel Tax is levied at the rate of \$15.00 per parcel, excluding assessor parcels that are exempt from taxation. Exempt parcels include those owned by public entities and other parcels with zero assessed valuation such as common areas, mineral rights and waterways.

## Appeals and Interpretation

Any property owner who feels that the tax levied on the subject property is in error may file a written appeal with the General Manager of the Placer Mosquito and Vector Control District or his or her designee. Upon the filing of any such appeal, the General Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager or his or her designee finds that the tax should be modified, the appropriate changes shall be made to the assessment roll. Any dispute over the decision of the General Manager, or his or her designee, shall be referred to the District Board. The decision of the District Board shall

Map



## Certificates

1. The undersigned respectfully submits the enclosed Tax Report and does hereby certify that this Tax Report has been computed by me in accordance with the approved parcel tax methodology.



A handwritten signature in blue ink, appearing to read 'J. W. Bla', is written over a horizontal line.

\_\_\_\_\_  
SCI Consulting Group

2. I, the County Auditor of the County of Placer, California, hereby certify that the Tax Roll and tax levies for the City of Lincoln Parcel Tax for fiscal year 2023-24 were filed with me on \_\_\_\_\_, 2023.

\_\_\_\_\_

## Measure H

Measure H was presented to registered voters throughout western Placer County on November 3, 1998. The measure was divided into 8 “Services Zones,” designated H-1 through H-8, and each zone was tabulated individually, with a two-thirds majority requirement. Only Service Zone 7, corresponding with the boundary of the city limits of the incorporated City of Lincoln, received more than the two-thirds requirement. Hence, the Placer County Mosquito Abatement District, as it was called then, began receiving revenue, and providing service in the City of Lincoln. Subsequently, in 2000, a benefit assessment was approved to fund services throughout the remainder of the County, west of Auburn, and not including Sheridan.

The ballot language for Measure H was as follows:

*Shall a special tax be imposed upon all taxable parcels within Service Zone 7 of the Placer County Mosquito Abatement District in an amount that shall not exceed \$15.00 per parcel annually to provide control, abatement, and surveillance of mosquitoes and encephalitis virus as a benefit to residents of this zone?*

The supporting resolution for Measure H was as follows:

*The following RESOLUTION was duly passed by the Board of Trustees of the Placer County Mosquito Abatement District at a regular meeting held 13 July, 1998, by the following roll call vote:*

*Ayes: Patricia Roller, Harlin Smith, Ray Sprague and Robert Weygandt*

*Noes: None*

*Absent: William Marcum*

*WHEREAS, the Board of Trustees of the Placer County Abatement District has designated eight separate service zones with the District, the boundaries of which zones are identified on the map shown in Exhibit A and described in the eight legal descriptions shown as Exhibit B, attached; and,*

*WHEREAS, the Board of Trustees proposes to provide control, abatement, and surveillance of mosquitoes and encephalitis virus to benefit any one of the eight separate service zones according to the will of the electorate of each zone; and,*

*WHEREAS, California Health and Safety Code Section 2291 provides for any district to conduct vector surveillance and control projects for any part of the district; and,*

*WHEREAS, California Health and Safety Code Sections 2270 and 2291.4 authorize the District Board to set the tax or assessment rates necessary to carry out activities of the District; and,*

*WHEREAS, in order to obtain funds necessary to conduct these project activities within each service zone, the Board of Trustees proposes a special tax be assessed upon all taxable parcels within each of the separate service zones within the Placer County Mosquito Abatement District; such special tax to be in an amount up to and not to exceed \$15.00 per parcel per year; and,*

*WHEREAS, the Board of Trustees wishes to expend only those funds necessary each year to conduct an effective program of control, abatement, and surveillance of mosquitoes and encephalitis virus and not necessarily the full amount available under the \$15.00 ceiling; and,*

*WHEREAS, the Board of Trustees has determined that the first year's budget, subject to voter approval of this proposed measure, shall be \$12.55 per parcel, and the budget for successive years shall be determined based upon the Board of Trustees' assessment of the needs for mosquito and virus control, abatement, and surveillance within the district, not to exceed the \$15.00 ceiling; and,*

*WHEREAS, Section 53722 of Government Code allows for the imposition of special taxes only after a Resolution proposing such tax has been approved by a majority vote of the Board of Trustees and such taxes have been submitted to the electorate and approved by a two-thirds vote.*

*NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Placer County Mosquito Abatement District, State of California, as follows:*

*The Board of Trustees proposes that the following measures be adopted:*

- 1. A special tax up to and not to exceed \$15.00 per parcel per annum shall be levied within each of the eight separate service zones with that portion of Placer County, including the Cities of Lincoln, Rocklin, Roseville, and the Town of Loomis, described as the Placer County Mosquito Abatement District, shown on the map titled Exhibit A and described in the legal descriptions titled Exhibited B, attached hereto, for the purpose of providing control, abatement, and surveillance of the mosquitoes and encephalitis virus for as long as a threat of mosquito-borne disease and biting mosquito nuisances exist therein.*

2. *If approved by the votes of any service zone, such special taxes are to be collected within that zone by the Tax Collector at the same time and in the same manner as other taxes on said real property.*
3. *Actual expenditures of funds for the stated purposes each year shall be in the amount determined by the Board of Trustees necessary to accomplish that year's needs for control, abatement and surveillance of mosquitoes and encephalitis virus. The first year's budget shall be assessed at a per parcel charge of \$12.55.*
4. *District operations funded by taxes paid by any zone shall be conducted in a manner to benefit that paying zone.*
5. *The Board of Trustees requests the Placer County Board of Supervisors to direct the County Clerk-Recorder-Registrar to place a measure on the ballot in each of the eight service zones within the Placer County Mosquito Abatement District for the General Election to be held on November 3, 1998. Such ballot measure shall be subject to approval by a two-thirds vote shall be worded as follows:*

*"Shall a special tax be imposed upon all taxable parcels within Service Zone 7 of the Placer County Mosquito Abatement District in an amount that shall not exceed \$15.00 per parcel annually to provide control, abatement, and surveillance of mosquitoes and encephalitis virus as a benefit to residents of this zone?"*

## 2023-24 Parcel Tax Roll

The tax roll listing the fiscal year 2023-24 Parcel Tax for all Assessor's Parcels of land within the boundaries of the City of Lincoln has been filed with the County and is included herein by reference. The tax attributed to each parcel was computed in accordance with the approved rate and method of apportionment as described on page 3.