

ORDINANCE NO.717

AN ORDINANCE OF THE COUNTY OF KINGS IMPOSING A PARCEL FEE FOR ROAD IMPROVEMENT AND MAINTENANCE WITHIN ZONE OF BENEFIT 1-2

Section 1. TITLE. This Ordinance shall be known as the “Kings County Zone of Benefit TT 936 No. 1-2 Road Improvement and Maintenance Parcel Fee.” This Ordinance shall be applicable only within Zone of Benefit 1-2.

Section 2. AUTHORITY TO ADOPT MEASURE. The fee authorized hereby is adopted as a special tax pursuant to Government Code sections 25217 et seq. and 50075 et seq. Notwithstanding the foregoing article, the fee is adopted without election pursuant to the Consent and Waiver executed on April 3, 2025 by the sole owner of property within Zone of Benefit 1-2.

Section 3. OPERATIVE DATE. The operative date of the tax authorized shall be August 19, 2025, so that the first levy of the fee shall be collected with the property tax bill for the 2025-2026 tax year.

Section 4. PURPOSE. The purpose of the fee shall be to provide a source of funds for road improvement and maintenance within Zone of Benefit 1-2. Without limiting the generality of the foregoing, funds may be reserved for use when needed for maintenance, repair, rehabilitation, and reconstruction activities, or they may be used to repay funds borrowed for such activities in any matter allowed by law if inadequate reserves exist for needed roadwork. As used throughout this Ordinance, the term “road” shall be construed broadly, and includes within its meaning streets, sidewalks, curbs, gutters, shoulders, and drainage or ponding basins or property incidental thereto used to collect runoff of storm or rainwater from the roads within the zone. The intent of this Ordinance is to enable the County of Kings to provide a benefit to property owners within Zone of Benefit 1-2, and nothing in this Ordinance shall be construed as an acceptance of roads within the zone into the County of Kings maintained system pursuant to Streets and Highways Code section 941.

Section 5. AUTHORIZATION TO LEVY SPECIAL TAX. In any fiscal year commencing on or after the operative date stated in Section 3 hereof, a special fee shall be levied for the fiscal year on each parcel of real property within Zone of Benefit 1-2 in the manner provided in this Ordinance. The amount of the fee is specified in Section 6 below, and no tax shall be levied on any parcel otherwise exempted by law from property taxation. The special tax shall be in addition to the annual tax rate allowed by law. Revenues derived from the fee shall be used exclusively for purposes stated in Section 4 hereof. Pursuant to Government Code sections 50075.1 and 50075.3, revenues of the fee shall be kept in a special fund, and the auditor shall report annually to the Board of Supervisors on the amount of funds collected and the status of any projects thereby funded. The auditor may delegate responsibility for the preparation of the report to the Director of Public Works director.

Section 6. AMOUNT OF FEE AND METHOD OF ASSESSMENT.

- (a) For the fiscal year commencing on July 1, 2025, the amount of the fee hereby imposed upon all parcels not otherwise exempted by law from taxation within Zone of Benefit 1-2 is \$270.20 per parcel of real property on an annual basis, which is derived from an

engineer's report approved by the Director of Public Works, and reflects the reasonable cost of maintaining the road in Zone of Benefit 1-2.

- (b) Each subsequent fiscal year thereafter, upon notice prior to the start of the fiscal year to the auditor by the Director of Public Works in a manner prescribed by the auditor, the amount of the fee may be increased from that imposed during the prior fiscal year by a percentage increase not to exceed two percent (2%) (measured for the twelve (12) month period ending in March in the calendar year of the start of the fiscal year for which the amount of the fee is being calculated), in the Engineering News Record Construction Cost Index for Los Angeles, California. If the foregoing cost index should cease to exist, then it may be substituted by using the U.S. City Average Consumer Price Index for all Urban Workers, or if that measure of inflation should cease to exist, then with any reasonable measure of inflation not to exceed two percent (2%) per year. If the appropriate inflation factor is zero or a negative number, or if the Director of Public Works fails to exercise authority to increase the amount of the fee in a timely manner as prescribed by the auditor, then the amount of the fee shall not increase from the prior fiscal year. If an inflation factor cannot be determined because at the time of calculation necessary data is not yet available, then data for the most recent month available may be substituted instead.
- (c) If, for any fiscal year, the Director of Public Works determines that the anticipated amount of the fee exceeds the amount reasonably necessary to repay existing obligations or to fund future maintenance efforts, then he or she may, upon notice to the auditor prior to the start of the fiscal year in a manner prescribed by the auditor, direct that the amount of the fee shall be reduced for that fiscal year.
- (d) This Section shall be construed liberally to effectuate its purpose of ensuring an amount of tax that is both fair and adequate.

Section 7. COLLECTION. The fee authorized hereby shall be collected by the tax collector at the same time and in the same manner as ad valorem real property taxes collected on the secured roll.

Section 8. SEVERABILITY AND LIBERAL CONSTRUCTION. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the Ordinance and the application of such provision to other persons or circumstances shall not be affected thereby. This Ordinance shall be liberally construed to achieve its purpose of establishing a fund of money to pay for the cost of road improvement and maintenance within Zone of Benefit 1-2. Notwithstanding the foregoing provision for liberal construction, if any provision of this Ordinance may be construed in more than one manner, any of which would or may render the Ordinance unconstitutional or otherwise invalid facially or as applied, in whole or in part, then the ambiguous provision shall be interpreted in the manner that best effectuates the purpose of the Ordinance without rendering any portion hereof invalid.

Section 9. EFFECTIVE DATE, DURATION, AMENDMENT, AND REPEAL. This Ordinance fixes the amount of money to be raised by taxation, and shall take effect immediately pursuant to Government Code section 25123. The Ordinance shall remain in effect permanently unless repealed by the Board of Supervisors. Clerical errors in the drafting of this Ordinance may be corrected by amendment hereto, as may any amendment to conform the Ordinance to the intent of the Board of Supervisors in adopting it where a strict construction of the language hereof would achieve an absurd result that cannot have been intended. Unless county counsel certifies that an

amendment hereto is in either of the foregoing classes, then the amendment shall require the unanimous consent of the owners of real property within Zone of Benefit 1-2 or, should twelve (12) or more registered voters reside within the Zone of Benefit at the time of the approval of any such amendment, then the amendment shall not take effect unless approved by two-thirds of the voters in an election conducted within the Zone of Benefit.

Section 10. CALIFORNIA ENVIRONMENTAL QUALITY ACT. Revenues raised by this Ordinance will be used only for the maintenance, repair, alternation, improvement, rehabilitation, or reconstruction of otherwise existing streets and roadways. Other options exist for funding such work, and this Ordinance does not authorize the original construction of any public or private work of improvement. As such, the Ordinance is categorically exempt from compliance with the California Environmental Quality Act (“CEQA”) pursuant to (1) CEQA Guidelines Section 15301, subdivision (a) which exempts the repair, maintenance and minor repair of existing streets and roads, (2) CEQA Guidelines Section 15060(c)(2), which exempts projects that will not result in a direct or reasonably foreseeable indirect change to the environment, and (3) CEQA Guidelines Section 15061(b)(3), which exempts projects that are not expected to have a significant impact on the environment. In adopting this Ordinance, the Board of Supervisors hereby directs the public works director or the designee thereof to file with the clerk a CEQA notice of exemption.


Section 11. NOTICE. In adopting this Ordinance, the Board of Supervisors finds that the notice required by Government Code section 25151 has been given by posting a copy of this Ordinance at least five days before the second reading hereof on the County of Kings’ website and at the Board of Supervisors chamber. The Board further hereby directs that the Ordinance shall be published by the clerk of the board of supervisors in the manner prescribed by Government Code section 25124, and that a copy of the Ordinance shall, promptly on or after the effective date hereof, be recorded by the public works director or designee thereof on each parcel of property affected to impart constructive notice of the tax imposed on prospective future property owners. Any failure to provide notice as prescribed in this Section shall not affect the validity of any provision of this Ordinance.

PASSED AND ADOPTED by the Board of Supervisors of the County of Kings,
State of California, on August 19, 2025, by the following vote:

AYES: Robison, Thayer, Valle, Verboon

NOES: None

ABSENT: Neves



Doug Verboon, Chairperson

Attest:



Catherine Venturella, Clerk of the Board