



**MEMORANDUM**

To: Rolling Hills CSD Board Members  
From: William Grava, President  
Subject: **Notice of June 23, 2026 RHCS D SPECIAL BOARD MEETING**

**PLEASE TAKE NOTICE** that pursuant to Government Code section 54956, a special meeting of the Rolling Hills Community Services District is hereby called for Tuesday, June 23, 2026, at 7:00 p.m. to discuss those matters listed on the attached Agenda. The meeting will be held in person in accordance with the Brown Act.

A handwritten signature in blue ink that reads "William Grava".

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William Grava, RHCS D President/Chair



**AGENDA**  
**Board of Directors SPECIAL Meeting**  
**ROLLING HILLS COMMUNITY SERVICES DISTRICT**

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**Date:** June 23, 2026  
**Time:** 7:00 p.m.  
**Location:** Patra Corp Conference Center, 4207 Town Center Blvd., Bldg A, Suite 100  
El Dorado Hills, CA 95762

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The Board may act on any of the items listed on this Agenda regardless of whether the matter appears on the Consent Calendar or is described as an action item, a report, a discussion item, or an information item.

**NOTICE TO THE DISABLED AND VISUALLY OR HEARING IMPAIRED:** In compliance with the Americans with Disabilities Act, a person with a disability who requires a modification or accommodation to participate in the public meeting may contact the District at (916) 235-8671 or [gm@rollinghillscsd.org](mailto:gm@rollinghillscsd.org). Notification at least 24 hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

**1. Call to Order/Announcements**

Pledge of Allegiance; Roll Call

**2. Public Comment - Items Not on Agenda**

*At this time, members of the public may address the Board of Directors regarding any item within the subject matter jurisdiction of the Board, not set forth as an agenda item. No action may be taken on items raised during Public Comment as they are not on the agenda. Issues presented in Public comments may be referred to staff or scheduled on a future board agenda. Please limit your comments to three minutes or less. The public comment portion of the meeting will not exceed 15 minutes.*

**3. Public Hearing on Intention to Form Rolling Hills Community Services District Zone No. 1 to Levy a Special Tax Within Zone 1 in the Amount of \$250 Per Parcel Annually for the Purpose of Financing Existing District Services Including Fire Mitigation, Roads, Drainage, Lighting, Landscaping and Parks**

- a. **Notice** - This public hearing is conducted pursuant to the California Government Code. Notice of this hearing was published in the Mountain Democrat on May 29, 2026, and mailed to affected property owners as required by law.
- b. **Presentation of Resolution 26-04, A Resolution Establishing Rolling Hills Community Services District Zone No. 1, Authorizing the Levy of a Special Tax to Pay the Costs of Certain Services Provided by the District within Zone No. 1, and Calling an Election and Approving and Authorizing Certain Actions Related Thereto** – Presentation regarding the

proposed formation of Rolling Hills Community Services District Zone No.1 to pay costs to maintain and improve District infrastructure and services within Zone No. 1, and authorizing the levy of a Special Tax in the amount of \$250 annually per parcel to pay the costs of certain services provided by the District, including but not limited to fire mitigation, roads, drainage, lighting, landscaping, parks, and incidental expenses. The Special Tax shall be subject to an annual adjustment for inflation, not to exceed 3%. Zone No. 1 shall consist of all territory within the jurisdictional boundaries of the District, excluding the Sierramonte subdivision. The proposed special tax shall be in addition to the existing District Improvement Assessment. The Special Tax must be approved by District voters. A Measure to approve the Special Tax would appear on the ballot for the November 3, 2026, election.

- c. **Open Public Testimony** – The Board will receive public testimony as to whether the proposed Zone No. 1 shall be established and as to the special tax and hear and consider any protests as to the formation of Zone No. 1.
- d. **Board Action** – Consider adoption of Resolution No. 26-04 Establishing Rolling Hills Community Services District Zone No. 1, Authorizing the Levy of a Special Tax to Pay the Costs of Certain Services Provided by the District within Zone No. 1, and Calling an Election and Approving and Authorizing Certain Actions Related Thereto.
4. **Introduction of Ordinance 2026-01**, An Ordinance of the Rolling Hills Community Services District Enacting A Special Parcel Tax to Fund District Services in Rolling Hills Community Services District Zone No. 1 Subject to the Approval of the Voters. First reading of Ordinance 2026-01; Board to consider motion pass to print. Setting date for second reading and adoption, subject to voter approval at the November 3, 2026, election.
5. **Adjournment**

**NOTICE OF PUBLIC HEARING ON INTENTION TO FORM  
ROLLING HILLS COMMUNITY SERVICES DISTRICT  
ZONE NO. 1 TO LEVY SPECIAL TAXES THEREIN**

**NOTICE IS HEREBY GIVEN** that on May 19, 2026, the Board of Directors (the "Board") of the Rolling Hills Community Services District (the "District") adopted its Resolution 26-01 (the "Resolution of Intention"), declaring its intention to form Rolling Hills Community Services District No. 1 ("Zone 1") pursuant to Government Code sections 61140 through 61144 and to levy a special tax (the "Special Tax") within Zone 1 for the purpose of financing existing District services provided within Zone 1, including but not limited to fire mitigation, roads, drainage, lighting, landscaping, and parks. Zone 1 is proposed to include all the territory within the jurisdictional boundaries of the District, except the Sierramonte subdivision.

On May 26, 2026, the Board adopted its Resolution 26-02 (the "Amending Resolution") amending the previously adopted Resolution of Intention to change the Public Hearing Date from June 16, 2026, to a new date of June 23, 2026, due to publication requirements; and

The Resolution of Intention specifies the proposed tax rate is \$250 per parcel annually, subject to an annual adjustment for inflation, not to exceed 3%. The tax would remain in effect until voters qualified an initiative measure to repeal the tax. The tax would be collected with the annual property tax by the County of El Dorado.

The tax must be approved by District voters. A measure to approve the tax would appear on the ballot for the November 3, 2026 election. The measure would authorize the formation of Zone 1 and increase the District's appropriations limit by the amount of revenue anticipated to be generated by the tax.

*The foregoing is only a summary of the Resolution of Intention which is on file with the District Clerk. The full text of the Resolution of Intention should be referred to by any interested party for greater detail.*

**PUBLIC HEARING**

**NOTICE IS HEREBY GIVEN THAT A PUBLIC HEARING WILL BE HELD ON JUNE 23, 2026, AT 7:00 P.M., OR AS SOON THEREAFTER AS SUCH MATTER CAN BE HEARD, AT A SPECIAL MEETING OF THE BOARD TO BE HELD AT PATRA CORP CONFERENCE CENTER, 4207 TOWN CENTER BLVD., BLDG A, SUITE 100, EL DORADO HILLS, CA 95762, AT WHICH TIME THE BOARD WILL HEAR ALL EVIDENCE AND TESTIMONY BY ALL INTERESTED PERSONS, PROPERTY OWNERS, VOTERS AND TAXPAYERS FOR OR AGAINST (1) THE ESTABLISHMENT OF ZONE 1, (2) THE LEVY OF SPECIAL TAXES FOR ZONE 1, AND (3) ANY OTHER MATTERS AS SET FORTH IN THE RESOLUTION OF INTENTION.**

**ALL PERSONS INTERESTED, INCLUDING PROPERTY OWNERS, TAXPAYERS AND REGISTERED VOTERS, MAY APPEAR AT THE HEARING AND PRESENT EVIDENCE AND TESTIMONY ORALLY OR IN WRITING FOR OR AGAINST THE FORMATION OF ZONE 1 AND THE PROPOSED TAX. EACH INDIVIDUAL WISHING TO SPEAK WILL BE LIMITED TO A THREE MINUTE ORAL PRESENTATION. ANY PROTEST PERTAINING TO THE REGULARITY OR SUFFICIENCY OF THE PROCEEDINGS RELATING TO THE PROPOSED ISSUES DESCRIBED IN THIS NOTICE MUST BE IN WRITING AND SHALL CLEARLY STATE THE IRREGULARITIES OR DEFECTS TO WHICH OBJECTION IS MADE, AND SHALL BE FILED WITH THE DISTRICT CLERK ON OR BEFORE THE TIME SET FOR THE HEARING.**

AT THE CONCLUSION OF THE PUBLIC HEARING, IF MORE THAT 50 PERCENT OF THE REGISTERED VOTERS WITHIN ZONE 1 OR PROPERTY OWNERS WHO OWN MORE THAN 50 PERCENT OF THE ASSESSED VALUE OF ALL TAXABLE PROPERTY IN THE PROPOSED ZONE 1 AND NOT EXEMPT FROM THE SPECIAL TAX FILE WRITTEN PROTESTS AGAINST ANY OF ITEMS LISTED ABOVE, AND PROTESTS ARE NOT WITHDRAWN SO AS TO REDUCE THE VALUE OF THE PROTESTS TO LESS THAN A MAJORITY, THE BOARD SHALL TERMINATE THE PROCEEDINGS

IF THERE IS NOT A MAJORITY PROTEST, AS DESCRIBED ABOVE, AND THE BOARD DETERMINES TO SUBMIT THE QUESTION OF LEVYING THE SPECIAL TAX, AN ELECTION WILL BE HELD WITHIN THE DISTRICT TO APPROVE THE LEVY OF THE SPECIAL TAX FOR ZONE 1. AT SUCH AN ELECTION, EACH REGISTERED VOTER WITHIN THE DISTRICT SHALL BE ENTITLED TO CAST ONE VOTE. FOR THE PROPOSITION TO BE ADOPTED, TWO-THIRDS OF THE VOTES CAST ON THE PROPOSITION AT THE ELECTION MUST FAVOR PASSAGE.

#### INQUIRIES

For any questions relating to the proceedings, or any particulars, please contact the following designated person:

Ms. Linda Stone  
RHCS D District Clerk  
P.O. Box 5266  
El Dorado Hills, CA 95762  
(916) 600-8818

/s/ Linda Stone  
DISTRICT CLERK OF THE  
ROLLING HILLS COMMUNITY  
SERVICES DISTRICT

# PROPOSED

## RHCSD ZONE No. 1

Consisting of Stonebriar, Shadow Hills, and Springfield Meadows only



**Zone No. 1 excludes Sierramonte (covered by separate HOA)**

**RESOLUTION NO. 26-01**

**Rolling Hills Community Services District**

A Resolution of Intention to Establish Rolling Hills Community Services District Zone No. 1 to Authorize the Levy of a Special Tax to Pay the Costs of Certain Services Provided by the District within Zone No. 1

WHEREAS, the Rolling Hills Community Services District ("District") is authorized pursuant to Article XIII C of the California Constitution and California Government Code section 61121, 61141, and 50077 to levy a special tax, subject to approval by two-thirds (2/3) of the qualified electors voting on the measure; and

WHEREAS, the District is authorized by Government Code sections 61140 through 61144 to levy a special tax within specified areas of the District by forming a new zone to fund any service, any level of service, or any facility that the District may exercise in the District as a whole; and

WHEREAS, the Board of Directors ("Board") finds that additional, stable funding is necessary to maintain and improve District infrastructure and services, including but not limited to fire mitigation, roads, drainage, lighting, landscaping, parks, and related facilities, and safety improvements; and

WHEREAS, the District currently levies a District Improvement Assessment of \$200 annually on all property within the District, and the Board intends that such assessment shall remain in full force and effect and unchanged, and that no action is being taken by this Resolution to modify, increase, replace, or repeal such assessment; and

WHEREAS, the current level of District Improvement Assessment has not changed since 1987, and the Board has determined that the amount is not sufficient to provide the stable funding necessary to maintain and provide District infrastructure and services, and that an additional funding source is needed; and

WHEREAS, the Sierramonte subdivision of the District is a gated community that maintains its own internal infrastructure through a homeowners' association and funds the maintenance and improvement of private infrastructure within the neighborhood through dues paid to its homeowners' association, reducing the District's need for additional funding. The District's funding needs are therefore limited to the portions of the District that exclude the Sierramonte subdivision; and

WHEREAS, the Board desires to submit to the voters a measure proposing the levy of a new special tax, which shall be in addition to the existing District Improvement Assessment; and

WHEREAS, the Board desires to adopt this resolution of intention as provided in section 61140 of the Government Code of the State of California to establish a zone within the District consisting of all territory within the jurisdictional boundaries of the District, excluding the Sierramonte subdivision, as described in Exhibit A hereto and incorporated herein by this reference, which the Board hereby determines shall be known as "Rolling Hills Community Services District Zone No. 1" ("Zone 1") pursuant to Government Code sections 61140 through 61144 and to levy a special tax within Zone 1 to provide additional funding to maintain and improve District facilities and services and to pay for the incidental expenses to be incurred in connection with forming and administering the Zone (the "Incidental Expenses"); and

WHEREAS, the Board of Directors has determined that the proposed special tax shall be in addition to the District Improvement Assessment. The District Improvement Assessment shall remain in effect regardless of whether voters approve or disapprove the special tax; and

WHEREAS, it is the intention of the Board to consider financing the costs of District services in Zone 1 through the formation of Zone 1 and the levy of a special tax to pay for the services and the Incidental Expenses (the "Special Tax"), provided that the Special Tax levy is approved at an election to be held within the boundaries of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Rolling Hills Community Services District as follows:

**Section 1.** The above recitals are true and correct.

**Section 2.** A zone is proposed to be established under the terms of the Government Code sections 61130 through 61144. It is further proposed that the boundaries of the zone shall be the legal boundaries of the Rolling Hills Community Services District excluding the area described in Exhibit A hereto, commonly referred to as the Sierramonte subdivision.

**Section 3.** The name of the proposed zone shall be "Rolling Hills Community Services District Zone No. 1."

**Section 4.**

(a) The services proposed to be provided within Zone 1 are existing District services provided within Zone 1 but that cannot be sustained without additional revenue, including but not limited to fire protection, roads, drainage, lighting, landscaping, and parks. The Special Tax is proposed to be levied in the amount of two hundred and fifty dollars (\$250) per parcel within Zone 1 annually, adjusted annually for inflation by no more than three percent (3%), which is anticipated to generate an additional \$87,250 in revenue to maintain and improve District facilities and services within Zone 1.

(b) The Board hereby finds and determines that the description of the services herein is sufficiently informative to allow taxpayers within the proposed Zone 1 to understand what the funds of Zone 1 may be used to finance. The Incidental Expenses

expected to be incurred include the costs of forming Zone 1 and annually collecting and administering the Special Tax within the proposed Zone 1.

(c) If approved by District voters, the Special Tax shall be collected by the County of El Dorado with and at the same time, in the same manner, and subject to the same penalties as collection of the *ad valorem* property tax.

(d) Revenue from the Special Tax shall be placed into a separate account. Funds in the account shall be used only for the purpose of maintaining and improving District facilities and services within Zone 1. The District's chief financial officers shall annually file a report with Board contain both the amount of funds collected and expended and the status of any project required or authorized to be funded by the Special Tax.

**Section 5.** A public hearing (the "Hearing") on the establishment of the proposed Zone 1 and the proposed rate of the Special Tax shall be held at 7:00 p.m., or as soon thereafter as practicable, on June 16, 2026, at the Patra Corp Conference Center, 4207 Town Center Blvd., Bldg. A, Suite 100, El Dorado Hills, CA 95762. Should the Board determine to form Zone 1 and levy the Special Tax, an election will be held to authorize the creation of Zone 1 and the levy of the Special Tax in accordance with the procedures contained in Government Code sections 61141 and 50077 and other applicable laws. If held, the proposed voting procedure at the election will be by registered voters residing in the District.

**Section 6.**

(a) At the time and place set forth above for the Hearing, the Board will receive testimony as to whether the proposed Zone 1 shall be established and as to the Special Tax and shall hear and consider any protests to the formation of Zone 1.

(b) If, at the conclusion of the Hearing, the Board determines either (1) that more than 50 percent of the total number of voters residing within the proposed Zone 1 have filed written objections to the formation, or (2) that property owners who own more than 50 percent of the assessed value of all taxable property in the proposed Zone 1 have filed written objections to the formation, then the Board shall terminate the proceedings. If the board of directors determines that the written objections have been filed by 50 percent or less of those voters or property owners who own 50 percent or less than the assessed value of all taxable property, then the Board may proceed to form Zone 1.

(c) Written objections from voters or owners of property within the proposed Zone 1 will be accepted until the Hearing is closed. Only one written protest will be accepted for each property within the proposed Zone 1. Property owners may be asked to provide evidence that they are the owner of record of the property for which they are submitting a written protest. Voters may be asked to provide evidence that they are registered to voter within the proposed Zone 1. Only written protests will be accepted. All written protests must be actually received prior to the close of the Hearing.


**Section 7.** The District Clerk is hereby directed to publish a notice (the "Notice") of the Hearing pursuant to Section 6061 of the Government Code in a newspaper of

general circulation published in the area of the proposed Zone 1. The District Clerk is further directed to mail the Notice to all owners of property within the proposed Zone at least 20 days before the date of the Hearing and to post the notice in at least three public places within the territory of Zone 1. The Notice shall contain the text or a summary of this Resolution, the time and place of the Hearing, a statement that the testimony of all interested persons or taxpayers will be heard, a description of the protest rights of the registered voters and property owners in the proposed Zone 1 and that if there is not a majority protest against the formation of Zone 1 and the levy of the Special Tax, an election shall be held on the formation of Zone 1 and the levy of the Special Tax at the election to be held within the District on November 3, 2026.

**Section 8.** This Resolution shall be effective upon its adoption.

PASSED AND ADOPTED by the Board of Directors of the Rolling Hills Community Services District on May 19, 2026, by the following vote:

AYES: Grava, Collette, Gagetta, and Kmiec  
NOES: None  
ABSENT: None  
ABSTAIN: None

  
\_\_\_\_\_  
William Grava, President  
Rolling Hills Community Services District

ATTEST:   
\_\_\_\_\_  
Linda Stone, District Clerk

## EXHIBIT A

### PARCEL NUMBER 1

All that certain real property situated, lying and being in the County of El Dorado, State of California, more particularly described as follows:

Those portions of Section 10, 11, 14 and 15 Township 9 North, Range 8 East, MDB&M, described as follows:

Beginning at a point on the Northerly side of that County road known as White Rock Road (formally Old State Highway) from which the Northwest corner of Section 14, T9N, R8E, MDM bears (next 2 courses) South  $43^{\circ}11'52''$  East 60.00 feet to a 6" x 6" concrete highway monument with  $\frac{1}{4}$  steel rod in center; thence North  $76^{\circ}45'35''$  West 795.43 feet to a 1-1/2" iron pipe with a brass tag stamped "L.S. 2651"; thence from said point of beginning along the North boundary of White Rock Road North  $46^{\circ}48'08''$  East 715.90 feet; thence leaving said road North  $29^{\circ}31'16''$  West 2615.53 feet to a 2" capped iron pipe monument stamped "L.S. 3185,  $\frac{1}{4}$  corner", marking the Northwest corner of the Southwest  $\frac{1}{4}$  corner of said Section 11; thence North  $00^{\circ}48'00''$  West 357.57 feet to a 2" capped iron pipe stamped "L.S. 3185"; thence North  $29^{\circ}25'30''$  West 219.90 feet to the South boundary of U.S. Highway Route 50; thence along said Southerly line the following eight crosses and distances, to a 6" x 6" concrete highway monument at the end of each course;

South  $66^{\circ}25'30''$  West 540.31 feet; South  $23^{\circ}34'30''$  East 20.00 feet;  
South  $66^{\circ}25'30''$  West 449.95 feet; South  $23^{\circ}37'00''$  East 10.00 feet;  
South  $66^{\circ}23'00''$  West 600.00 feet; South  $23^{\circ}37'00''$  East 20.00 feet;  
South  $66^{\circ}23'00''$  West 400.00 feet; South  $23^{\circ}37'00''$  East 20.00 feet;  
thence South  $66^{\circ}23'00''$  West 405.72 feet; thence South  $18^{\circ}10'50''$  East 5539.45 feet;  
thence South  $18^{\circ}14'55''$  East 81.34 feet to a 6" x 6" concrete highway monument on the Northwesterly boundary of White Rock Road (formally Old State Highway); thence along the Northwesterly line of White Rock Road North  $32^{\circ}32'56''$  East 155.91 feet to a 6" x 6" concrete highway monument; thence North  $31^{\circ}51'58''$  East 150.40 feet to a 2" capped iron pipe stamped "L.S. 3185" on the Northwesterly line of White Rock Road thence along the Westerly line of said White Rock Road curving to the left on an arc of 970.00 feet radius said arc being subtended by a chord bearing North  $26^{\circ}46'29''$  East 92.35 feet; North  $22^{\circ}02'46''$  East 2695.39 feet; curving to the right on an arc of 430.00 feet radius, said arc being subtended by a chord bearing North  $34^{\circ}25'27''$  East 184.35 feet to the point of beginning.

**RESOLUTION NO. 26-02**

**Rolling Hills Community Services District**

**A Resolution Amending Resolution of Intention 26-01 to Reschedule the Public Hearing Date for the Formation of a Zone and the Levy of a Special Tax Within the Rolling Hills Community Services District, Excluding the Sierramonte Subdivision**

WHEREAS, on May 19, 2026, the Board of Directors approved Resolution 26-01, a Resolution of Intention to Establish Rolling Hills Community Services District Zone No. 1 to Authorize the Levy of a Special Tax to Pay the Costs of Certain Services Provided by the District within Zone 1; and

WHEREAS, Resolution 26-01 set a public hearing date of June 16, 2026. Due to the publication schedule for the Mountain Democrat and the Memorial Day Holiday, the hearing date needs to be changed to allow sufficient time for publication; and

WHEREAS, staff recommends adopting Resolution 26-02 amending the previously adopted Resolution of Intention to change the Public Hearing Date from June 16, 2026, to a new date of June 23, 2026, due to publication requirements; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Rolling Hills Community Services District as follows:

**Section 1. Amendment of Public Hearing Date.** Section 5 of Resolution No. 26-01, adopted on May 19, 2026, is hereby amended to change the date of the public hearing from June 16, 2026, to June 23, 2026.

**Section 2. Setting of New Public Hearing.** A public hearing shall be held on June 23, 2026, at 7:00 p.m., or as soon thereafter as practicable, at the Patra Corp Conference Center, 4207 Town Center Blvd., Bldg. A, Suite 100, El Dorado Hills, CA 95762, at which time all interested persons shall be heard.

**Section 3. Notice of Hearing.** Staff is authorized and directed to give notice of said public hearing in the manner and for the time required by law.

**Section 4. Effective Date.** This Resolution shall take effect immediately upon its passage and adoption.


PASSED AND ADOPTED by the Board of Directors of the Rolling Hills Community Services District on May 26, 2026, by the following vote on roll call:

AYES: Grava, Collette, Gagetta, and Kmiec

NOES: None

ABSENT: None

ABSTAIN: None

  
\_\_\_\_\_  
William Grava, President  
Rolling Hills Community Services District

ATTEST:

  
\_\_\_\_\_  
Linda Stone, District Clerk

**RESOLUTION NO. 26-04**

**Rolling Hills Community Services District**

A Resolution Establishing Rolling Hills Community Services District Zone No. 1, Authorizing the Levy of a Special Tax to Pay the Costs of Certain Services Provided by the District within Zone No. 1, and Calling an Election and Approving and Authorizing Certain Actions Related Thereto

WHEREAS, the Rolling Hills Community Services District (“District”) is authorized pursuant to Article XIII C of the California Constitution and California Government Code sections 61121, 61141, and 50077 to levy a special tax, subject to approval by two-thirds (2/3) of the qualified electors voting on the measure; and

WHEREAS, the District is authorized by Government Code sections 61140 through 61144 to levy a special tax within specified areas of the District by forming a new zone to fund any service, any level of service, or any facility that the District may exercise in the District as a whole; and

WHEREAS, the Board of Directors (“Board”) finds that additional, stable funding is necessary to maintain and improve District infrastructure and services, including but not limited to fire mitigation, roads, drainage, lighting, landscaping, parks, and related facilities and safety improvements; and

WHEREAS, the District currently levies a District Improvement Assessment of \$200 annually on all property within the District, and the Board intends that such assessment shall remain in full force and effect and unchanged, and that no action is being taken by this Resolution to modify, increase, replace, or repeal such assessment; and

WHEREAS, the current level of District Improvement Assessment has not changed since 1987, and the Board has determined that the amount is not sufficient to provide the stable funding necessary to maintain and provide District infrastructure and services, and that an additional funding source is needed; and

WHEREAS, the Sierramonte subdivision of the District is a gated community that maintains its own internal infrastructure through a homeowners’ association and funds the maintenance and improvement of private infrastructure within the neighborhood through dues paid to the homeowners’ association, reducing the District’s need for additional funding. The District’s funding needs are therefore limited to the portions of the District that exclude the Sierramonte subdivision, which subdivision is described in **Exhibit A** hereto and incorporated herein by this reference; and

WHEREAS, the Board has heretofore adopted Resolution No. 26-01 stating its intention to form Rolling Hills Community Services District Zone 1 (“Zone 1”) pursuant to the sections 61140 through 61144 of the Government Code of the State of California; and

WHEREAS, a copy of Resolution No. 26-01 setting forth a description of the proposed boundaries of Zone 1, the proposed rate of a special tax to be levied on all property within Zone 1, and the facilities, services, and incidental expenses to be financed by the special tax is on file with the District Clerk; and

WHEREAS, the Board has heretofore adopted Resolution No. 26-02 amending Resolution of Intention No. 26-01 to reschedule the public hearing date for the formation of a Zone and the Levy of a special tax within the District, excluding the Sierramonte subdivision; and

WHEREAS, a copy of Resolution No. 26-02 rescheduling the public hearing date is on file with the District Clerk; and

WHEREAS, Resolution No. 26-02 called for a public hearing on the formation of Zone 1 as required by the Government Code to be held on June 23, 2026; and

WHEREAS, notice was published as required by law relative to the intention of this Board to form proposed Zone 1 and to levy a special tax (the “Special Tax”) therein to finance the facilities, services, and incidental expenses described in Resolution 26-01; and

WHEREAS, on June 23, 2026, this Board conducted a noticed public hearing as required by law relative to the proposed formation of Zone 1 and the levy of the Special Tax therein; and

WHEREAS, at the June 23, 2026, public hearing all persons desiring to be heard on all matters pertaining to the formation of Zone 1 and the levy of the Special Tax were heard and full and fair hearings were held. At the end of the public hearing, all written protests by voters and property owners within the proposed Zone 1 were counted; and

WHEREAS, at the public hearing evidence was presented to this Board on the matters before it. After counting the written protests received prior to closing the public hearing, it was determined that written objections were filed by 50 percent or less of the registered voters within the proposed Zone 1 and by property owners who own 50 percent or less than the assessed value of all taxable property within the proposed Zone 1. Therefore, the proposed Special Tax to be levied within Zone 1 was not precluded by a majority protest of the type described in section 61141 of the Government Code, and this Board at the conclusion of the hearing was fully advised as to all matters relating to the formation of Zone 1 and the levy of the Special Tax; and

WHEREAS, following the public hearing, this Board has determined to authorize the formation of Zone 1 to finance the maintenance and improvement of facilities and services provided by the District within Zone 1, including but not limited to fire mitigation, roads, drainage, lighting, landscaping, and parks, and the incidental expenses (the "Incidental Expenses") incurred by the District in forming Zone 1, conducting an election on the formation of Zone 1 and authorizing the Special Tax, and collecting and administering the Special Tax; and

WHEREAS, on the basis of all of the foregoing, this Board has determined to proceed with the establishment of Zone 1 and to call an election in the District to authorize (i) the formation of Zone 1 and (ii) the levy of the Special Tax as set forth below and in Resolution No. 26-01, and (iii) increase the appropriations limit for the District in an amount equal to the revenue from the Special Tax; and

WHEREAS, the Board has the authority to submit this measure to the voters of the District pursuant to sections 61121, 61141, and 50077 of the California Government Code; and

WHEREAS, other elections may be held in El Dorado County ("County") on the same date, and it is to the advantage of the District to consolidate the election on this measure pursuant to California Elections Code sections 10002 and 10400; and

WHEREAS, California Elections Code section 10002 requires the District to reimburse the County in full for the services performed upon presentation of a bill to the District by the County Registrar of Voters; and

WHEREAS, California Elections Code sections 9315 through 9317 establish procedures for filing arguments in favor of a ballot measure, and filing rebuttal arguments, including a procedure by which members of the Board may be authorized by the Board to file ballot arguments; and

WHEREAS, California Elections Code section 9313 authorizes the filing by the County Counsel of an impartial analysis regarding ballot measures proposed by special district; and

WHEREAS, Article XIII C, section 2(d) of the California Constitution requires that any special tax must be approved by a two-thirds vote of the voters voting on the issue of the imposition of the tax; and

WHEREAS, as set forth below, the proposed Special Tax does not constitute a project under the California Environmental Quality Act ("CEQA") and therefore review under CEQA is not required.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Rolling Hills Community Services District as follows:

**Section 1.** Each of the above recitals is true and correct.

**Section 2.** A zone to be designated “Rolling Hills Community Services District No. 1” is hereby established pursuant to Government Code sections 61140 through 61144. The Board hereby finds and determines that all prior proceedings taken with respect to the establishment of Zone 1 were valid and in conformity with the requirements of law.

**Section 3.** The boundaries of Zone 1 are established to include all the territory within the jurisdictional boundaries of the District, excluding the area described in **Exhibit A**, which is attached hereto and hereby incorporated as through fully set forth herein, commonly referred to as the Sierramonte subdivision.

**Section 4.** Written protests against the establishment of Zone and levy of the Special Tax have not been filed by more than 50 percent of the total number of voters residing within Zone 1 or by property owners who own more than 50 percent of the assessed value of all taxable property in Zone 1. The Board hereby finds that the proposed Special Tax has not been precluded by a majority protest pursuant to Government Code section 61141.

**Section 5.** Pursuant to the requirements of the laws of the State of California, there is called and ordered to be held in the Rolling Hills Community Services District, on Tuesday, November 3, 2026, an election for submitting to the voters of the District a special tax measure for the maintenance and improvement of facilities and services provided by the District in Zone 1.

**Section 6.** The following question shall be submitted to the voters of the District at the election to be held on November 3, 2026:

Shall the measure authorizing the Rolling Hills Community Services District to levy a special tax in the amount of \$250 per parcel annually, subject to an annual inflation adjustment not to exceed 3%, on all parcels within the District, except the Sierramonte subdivision, generating \$87,250 annually, until ended by voters, and increasing the District’s appropriations limit, to maintain District infrastructure and services, including fire mitigation, roads, drainage, lighting, landscaping, and parks, be approved?	YES
	NO

The full text of the measure to be submitted to the voters for approval, as attached in **Exhibit B** to this resolution, shall be completely printed in the voter pamphlet. The measure shall not take effect unless and until it is approved by a vote of at least two-thirds of affirmative votes of the voters voting on the question at the election. If the measure is approved, Zone 1 and the special tax shall be approved.

**Section 7.**

(a) The facilities and services proposed to be provided within Zone 1 are existing District facilities and services provided within Zone 1 but that cannot be sustained without additional revenue, including but not limited to fire mitigation, roads, drainage, lighting, landscaping, and parks. The Special Tax is proposed to be levied in the amount of two hundred and fifty dollars (\$250) per parcel within Zone 1 annually, adjusted annually for inflation by no more than three percent (3%), which is anticipated to generate an additional \$87,250 in revenue to maintain and improve District facilities and services within Zone 1.

(b) The Board hereby finds and determines that the description of the services herein is sufficiently informative to allow taxpayers within Zone 1 to understand what the funds of Zone 1 may be used to finance. The Incidental Expenses expected to be incurred include the costs of forming Zone 1 and annually collecting and administering the Special Tax within Zone 1.

(c) If approved by District voters, the Special Tax shall be collected by the County of El Dorado with and at the same time, in the same manner, and subject to the same penalties as collection of the ad valorem property tax.

**Section 8.** Revenue from the Special Tax shall be placed into a separate account. Funds in the account shall be used only for the purpose of maintaining and improving District facilities and services within Zone 1. The District's chief financial officers shall annually file a report with the Board containing both the amount of funds collected and expended and the status of any project required or authorized to be funded by the Special Tax.

**Section 9.** The Board hereby authorizes Board President William Grava to submit a ballot argument in favor of the measure. The last day for filing of primary arguments is July 1, 2026. At President Grava's discretion, the argument may also be signed by members of the Board or representatives of bona fide associations or by individual voters who are eligible to vote on the measure. In the event that an argument is filed against the measure, Board President William Grava is also authorized to submit a rebuttal argument on behalf of the Board, which may also be signed by members of the Board or representatives of bona fide associations or by individual voters who are eligible to vote on the measure, which may be different from those who signed the primary argument.

**Section 10.** Pursuant to Elections Code Sections 10400 et seq., the Board hereby requests that the El Dorado County Board of Supervisors consent and agree to the consolidation of the election called by this Resolution with any other elections within El Dorado County to be held on November 3, 2026, and provide all services necessary to conduct the election and print a ballot question as described in Section 6 of this

Resolution. The Board recognizes that the County will incur additional costs in conducting the election called by this resolution, agrees to reimburse the County for those costs, and authorizes and directs the General Manager or designee to expend the funds necessary to pay for the costs of conducting the election.

**Section 11.** In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law. The Board acknowledges that the consolidated election will be conducted in the manner prescribed in Elections Code Section 10418.

**Section 12.** Pursuant to Article XIII B of the Constitution of the State of California and applicable laws, if District voters approve the measure submitted to them by this Resolution, the District's appropriations limit shall be increased by the aggregate sum authorized to levied by the Special Tax for fiscal year 2027-2028 and each year thereafter.

**Section 13.** Approval of this Resolution is exempt from review under the California Environmental Quality Act (Public Resources Code § 21000 et seq. ("CEQA") and 14 Cal. Code Reg. § 15000 et seq. ("CEQA Guidelines")). The tax to be submitted to the voters by this Resolution is a special tax that may only be used for District services. As such, under CEQA Guidelines section 15378(b)(4), the tax is not a project within the meaning of CEQA because it creates a government funding mechanism that does not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment. If revenue from the tax were used for a purpose that would have such effect, the District would undertake the required CEQA review for that particular project at the earliest feasible time prior to approval of the project, consistent with CEQA Guidelines Sections 15004 and 15352. Therefore, pursuant to CEQA Guidelines section 15060, CEQA analysis is not required.

**Section 14.** This Resolution shall be effective upon its adoption.

PASSED AND ADOPTED by the Board of Directors of the Rolling Hills Community Services District on \_\_\_\_\_, 2026, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

\_\_\_\_\_  
William Grava, President  
Rolling Hills Community Services District

ATTEST:

\_\_\_\_\_  
Linda Stone, District Clerk

## EXHIBIT A

### PARCEL NUMBER 1

All that certain real property situated, lying and being in the County of El Dorado, State of California, more particularly described as follows:

Those portions of Section 10, 11, 14 and 15 Township 9 North, Range 8 East, MDB&M, described as follows:

Beginning at a point on the Northerly side of that County road known as White Rock Road (formally Old State Highway) from which the Northwest corner of Section 14, T9N, R8E, MDM bears (next 2 courses) South 43°11'52" East 60.00 feet to a 6" x 6" concrete highway monument with ½ steel rod in center; thence North 76°45'35" West 795.43 feet to a 1-1/2" iron pipe with a brass tag stamped "L.S. 2651"; thence from said point of beginning along the North boundary of White Rock Road North 46°48'08" East 715.90 feet; thence leaving said road North 29°31'16" West 2615.53 feet to a 2" capped iron pipe monument stamped "L.S. 3185, ¼ corner", marking the Northwest corner of the Southwest ¼ corner of said Section 11; thence North 00°48'00" West 357.57 feet to a 2" capped iron pipe stamped "L.S. 3185"; thence North 29°25'30" West 219.90 feet to the South boundary of U.S. Highway Route 50; thence along said Southerly line the following eight crosses and distances, to a 6" x 6" concrete highway monument at the end of each course;

South 66°25'30" West 540.31 feet; South 23°34'30" East 20.00 feet;  
South 66°25'30" West 449.95 feet; South 23°37'00" East 10.00 feet;  
South 66°23'00" West 600.00 feet; South 23°37'00" East 20.00 feet;  
South 66°23'00" West 400.00 feet; South 23°37'00" East 20.00 feet;  
thence South 66°23'00" West 405.72 feet; thence South 18°10'50" East 5539.45 feet;  
thence South 18°14'55" East 81.34 feet to a 6" x 6" concrete highway monument on the Northwesterly boundary of White Rock Road (formally Old State Highway); thence along the Northwesterly line of White Rock Road North 32°32'56" East 155.91 feet to a 6" x 6" concrete highway monument; thence North 31°51'58" East 150.40 feet to a 2" capped iron pipe stamped "L.S. 3185" on the Northwesterly line of White Rock Road thence along the Westerly line of said White Rock Road curving to the left on an arc of 970.00 feet radius said arc being subtended by a chord bearing North 26°46'29" East 92.35 feet; North 22°02'46" East 2695.39 feet; curving to the right on an arc of 430.00 feet radius, said arc being subtended by a chord bearing North 34°25'27" East 184.35 feet to the point of beginning.

EXHIBIT B

**ORDINANCE NO. 2026-01**  
**Rolling Hills Community Services District**

An Ordinance of the Rolling Hills Community Services District  
Enacting A Special Parcel Tax to Fund District Services in Rolling  
Hills Community Services District Zone No. 1 Subject To The  
Approval Of The Voters

**WHEREAS**, the Rolling Hills Community Services District (“District”) is authorized pursuant to Article XIII C of the California Constitution and California Government Code sections 61121, 61141, and 50077 to levy a special tax, subject to approval by two-thirds (2/3) of the qualified electors voting on the measure; and

**WHEREAS**, the District is authorized by Government Code sections 61140 through 61144 to levy a special tax within specified areas of the District by forming a new zone to fund any service, any level of service, or any facility that the District may exercise in the District as a whole; and

**WHEREAS**, the Board of Directors (“Board”) finds that additional, stable funding is necessary to maintain and improve District infrastructure and services, including but not limited to fire mitigation, roads, drainage, lighting, landscaping, parks, and related facilities and safety improvements; and

**WHEREAS**, the District currently levies a District Improvement Assessment of \$200 annually on all property within the District, and the Board intends that such assessment shall remain in full force and effect and unchanged, and that no action is being taken by this Ordinance to modify, increase, replace, or repeal such assessment; and

**WHEREAS**, the current level of District Improvement Assessment has not changed since 1987, and the Board has determined that the amount is not sufficient to provide the stable funding necessary to maintain and provide District infrastructure and services, and that an additional funding source is needed; and

**WHEREAS**, the Sierramonte subdivision is a gated community that maintains its own internal infrastructure through a homeowners’ association and funds the maintenance and improvement of private infrastructure within the neighborhood through dues paid to the homeowners’ association, reducing the District’s need for additional funding. The District’s funding needs are therefore limited to the portions of the District that exclude the Sierramonte subdivision; and

**WHEREAS**, the Board adopted Resolution No. 26-04 forming Rolling Hills Community Services District Zone No. 1, which includes all territory within the jurisdictional boundaries of the District, excluding the Sierramonte subdivision, as described in Resolution No. 26-01; and

**WHEREAS**, the Board has submitted to the voters of the District, at the November 3, 2026, election, a measure to authorize a special tax to fund District services in Zone 1 and to increase the District’s appropriations limit by the amount of anticipated revenue from the

proposed special tax. The formation of Zone 1 and the special tax will be approved if two-thirds of voters voting on the measure vote in favor of it.

**NOW THEREFORE BE IT ORDAINED** by the Board of Directors of the Rolling Hills Community Services District as follows:

**SECTION 1. AUTHORITY**

The District enacts this ordinance in accordance with the authority granted to Community Services Districts pursuant to California Government Code sections 61121, 61141, and 50077.

**SECTION 2. RECITALS**

All Recitals contained in this Ordinance are true and correct and are incorporated herein by reference.

**SECTION 3. DEFINITIONS**

For the purposes of this Ordinance, the following terms shall have the meanings provided below:

A. "Administrator" means an official of the District, or designee thereof, responsible for carrying out the provisions of this Ordinance.

B. "Assessor's Parcel Number" means the Parcel and Parcel Number as assigned by the Rolling Hills Community Service District Assessor on the equalized tax roll.

C. "Board" means the Board of Directors of the District.

D. "Consumer Price Index" or "CPI" means the Consumer Price Index for All Urban Consumers (CPI-U) for Sacramento-Roseville-Folsom as published by the U.S. Department of Labor, Bureau of Labor Statistics. If the Consumer Price Index is discontinued or revised, such other government index or computation with which it is replaced shall be used to obtain substantially the same result as would be obtained if the Consumer Price Index had not been discontinued or revised.

E. "County" means the County of El Dorado.

F. "County Assessor" or "Assessor" means the County Assessor of County of El Dorado.

G. "County Assessor's parcel" means a lot or Parcel with an assigned Assessor's Parcel Number used by the County Assessor in preparing the tax roll.

H. "District" means the Rolling Hills Community Service District.

I. "Fiscal Year" means the period starting July 1 and ending the following June 30.

J. "Parcel" means any County Assessor's parcel in Zone 1 based on the equalized tax roll of the County as of January 1 of each Fiscal Year.

K. "Rolling Hills Community Services District Zone 1" or "Zone 1" means the zone of the District formed by Board Resolution No. 26-04.

L. "Special tax" means the special parcel tax authorized and imposed by this Ordinance.

M. "Taxable parcel" means any Parcel that is not a Tax-Exempt Parcel.

N. "Tax exempt parcel" means any parcel that is exempt from the special tax, as provided for in this Ordinance.

**SECTION 4. TAX IMPOSED**

A. An annual special tax at the rates set forth in Section 5 is hereby imposed on every taxable parcel within the District.

B. The special tax constitutes a debt owed by the owner of each parcel to the District.

C. The special tax shall be levied and collected on each parcel within the District for which the owner receives a separate ad valorem property tax bill.

D. Tax exempt parcels are exempt from any liability for the special tax.

**SECTION 5. TAX RATES**

A. The rate of the special tax for each type of taxable parcel shall be Two Hundred and Fifty Dollars (\$250.00) annually.

B. After the first year that the special tax is levied, to keep the tax on each taxable parcel in constant first year dollars for each year, the special tax rate may be adjusted annually by the change in the Consumer Price Index from the preceding year, using the most recent month when the calculation is performed, not to exceed three percent (3%).

C. The assessment roll data of the El Dorado County Tax Assessor as of January 1 of each year and District records shall be used to identify taxable parcels.

**SECTION 6. EXEMPTIONS**

A parcel shall be exempt from the special tax if it is exempt from the special tax under other applicable law.

**SECTION 7. COLLECTION OF TAX**

The special tax may be collected in the same manner as ordinary ad valorem taxes are collected and, if collected in that manner, shall have the same lien priority and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes collected by the County of El Dorado. The District Board of Directors may provide for other alternative methods of collection of the special tax by resolution.

**SECTION 8. COLLECTION OF UNPAID TAX**

The amount of the special tax, any penalty, and any interest imposed under the provisions of this Ordinance shall be deemed a debt owed to the District. Any person owing

money to the District under the provisions of this Ordinance shall be personally liable to an action brought in the name of the District, at its option, for the recovery for such amount.

### **SECTION 9. USE OF TAX REVENUE**

A. Revenue from the special tax, including penalties and interest thereon, shall be used to maintain and improve existing District facilities and services provided within Zone 1, including but not limited to fire mitigation, roads, drainage, lighting, landscaping, and parks.

B. At the District Board of Directors' discretion, revenue from the special tax, including penalties and interest thereon, may also be used to pay for the costs of holding an election to seek voter approval of this Ordinance, for the costs of administering the special tax, and for the costs of defending the special tax and this Ordinance, including attorneys' fees and related costs.

### **SECTION 10. ACCOUNTABILITY**

In accordance with the requirements of California Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the special tax:

A. A separate, special account, referred to as the Zone 1 Special Tax Fund, shall be created, into which the proceeds of the special tax, including penalties and interest earned on such proceeds, must be deposited.

B. The specific purposes of the special tax are for the District facilities and services in Zone 1 and for related election, administration, and legal fees as set forth in Section 7. The proceeds of the special tax shall be applied only to those specific purposes.

C. The Administrator shall annually prepare and submit to the District Board of Directors a report regarding the special tax funds collected and expended, as well as any other information required by Government Code sections 50075.1 and 50075.3.

### **SECTION 11. INTERPRETATION, APPLICATION, AND APPEAL OF SPECIAL TAX FORMULA AND PROCEDURES**

A. Any taxpayer who feels the amount of the special tax assigned to a parcel is in error may file a notice with the Administrator appealing the levy of the special tax. The Administrator then will promptly review the appeal and, if necessary, meet with the applicant. If the Administrator verifies that the special tax levied on the applicant's parcel should be modified or changed, the special tax levy will be corrected and, if applicable in any case, a credit or refund will be granted. The appeal must be filed not later than one year after having paid the special tax that is disputed.

B. Interpretations may be made by the District, by Resolution or Ordinance of the Board, for purposes of clarifying any vagueness or ambiguity as it relates to the special tax rate, the classification of properties, or any definition applicable to the special tax.

C. Without Board approval, the Administrator may make minor, non-substantive administrative and technical interpretations of the provisions of this Ordinance for purposes of administrative efficiency or convenience or to comply with new applicable federal, state, or local

law, so long as any interpretation does not materially affect the rate and manner of collection of the special tax.

**SECTION 12. AMENDMENTS**

This Ordinance may only be amended by a vote of the people if the amendment would result in the special tax being imposed, extended, or increased in a manner not authorized by this Ordinance as originally approved by the voters, or if the amendment would substantially alter the purpose of the special tax. The District Board of Directors may enact other amendments, including but not limited to amendments necessary to implement or administer the special tax.

**SECTION 13. EXPIRATION OF TAX**

The authority to levy the special tax shall remain in effect unless a later ordinance is adopted and approved by the voters that either repeals the special tax or establishes a date that the authority to levy the special tax shall terminate.

**SECTION 14. ADJUSTMENT OF APPROPRIATIONS LIMIT**

Pursuant to California Constitution Article XIII B, the appropriation limit for Rolling Hills Community Service District is hereby increased by the aggregate sum authorized to be levied by this special tax for fiscal year 2027-28 and each year thereafter.

**SECTION 15. ORDINANCE PUBLICATION**

A. A summary of this Ordinance shall be published and a certified copy of the full text of this Ordinance shall be posted in the office of the Rolling Hills Community Service District Clerk at least five (5) days prior to the Board of Directors meeting at which it is adopted.

B. A summary of this Ordinance shall be published within fifteen (15) days after the adoption, together with the names of the Board of Directors voting for or against same, in the Mountain Democrat, a newspaper of general circulation in the County of El Dorado, State of California.

**SECTION 16. COMPLIANCE WITH THE CALIFORNIA ENVIRONMENTAL QUALITY ACT**

This Ordinance is exempt from the California Environmental Quality Act (Public Resources Code §§ 21000 et seq., "CEQA," and 14 Cal. Code Reg. §§ 15000 et seq., "CEQA Guidelines"). The special tax authorized by this Ordinance is a special tax that can only be used to fund the projects, facilities, and services described in the Ordinance but does not approve any of the described projects or services. As such, under CEQA Guidelines section 15378(b)(4), the special tax is not a project within the meaning of CEQA because it creates a government funding mechanism that does not involve any commitment to any specific project or service that may result in a potentially significant physical impact on the environment. If revenue from the tax were used for a purpose that would have such effect, the City would undertake the required CEQA review for that particular project or service at the earliest feasible time prior to approval consistent with CEQA Guidelines Sections 15004 and 15352. Therefore, pursuant to CEQA Guidelines Section 15060, review of the Ordinance under CEQA is not required. Prior to

commencement of any project or service funded by the special tax, any necessary environmental review required by CEQA shall be completed.

**SECTION 17. SEVERABILITY**

If any provision of this Ordinance is held by any court or by any Federal or State agency of competent jurisdiction, to be invalid as conflicting with any Federal or State law, rule or regulation now or hereafter in effect, or is held by such court or agency to be modified in any way in order to conform to the requirements of any such law, rule or regulation, such provision shall be considered a separate, distinct, and independent part of this ordinance, and such holding shall not affect the validity and enforceability of all other provisions hereof. In the event that such law, rule or regulation is subsequently repealed, rescinded, amended or otherwise changed, so that the provision thereof which had previously been held invalid or modified is no longer in conflict with such law, rule or regulation, said provision shall thereupon return to full force and effect and shall thereafter be binding. If any section, subsection, phrase, clause, sentence, or word in this Ordinance shall for any reason be held invalid or unconstitutional by a court of competent jurisdiction, it shall not nullify the remainder of this Ordinance but shall be confined to the article, section, subsection, subdivision, clause, sentence or word so held invalid or unconstitutional.

**SECTION 18. DATE OF ADOPTION AND EFFECTIVE DATE**

This Ordinance shall be considered adopted on the date of the declaration of the vote at the November 3, 2026 election and shall become effective 10 days thereafter.

The foregoing **Ordinance No. 2026-01** was read and introduced at a Special meeting of the Board of Directors of the Rolling Hills Community Service District held on June 23, 2026, and ordered passed to print by the following vote, to wit:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

---

President, Board of Directors  
Rolling Hills Community Service District

Attest: \_\_\_\_\_

Clerk of the Board

and will come up for adoption as an Ordinance of the Rolling Hills Community Service District at a Regular meeting of the Board of Directors to be held on July 21, 2026.

**PASSED AND ADOPTED**, subject to voter approval on the November 3, 2026, election at a regular meeting of the Board of Directors of Rolling Hills Community Service District held on July 21, 2026, by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

---

President, Board of Directors  
Rolling Hills Community Service District

Attest: \_\_\_\_\_  
Clerk of the Board

Rolling Hills Community Services District  
Attention: Ms. Linda Stone, District Clerk  
P.O. Box 5266  
El Dorado Hills, CA 95762

8 June 2026

**SUBJECT: FORMAL WRITTEN PROTEST AGAINST RESOLUTION NO. 26-01**

Dear District Clerk and Members of the Board of Directors,

Pursuant to California Government Code sections 61140 through 61144 and the Notice of Public Hearing issued by the District, I am writing to file this formal written protest regarding the proposed Resolution No. 26-01 to form Rolling Hills Community Services District (RHCS D) Zone 1 and the levy of the associated Special Tax.

While we support the underlying concept of establishing Zone 1 and an additional revenue stream to support RHCS D services, we formally object to the current proposal based on the following specific defects and insufficiencies:

1. Insufficiency of the Proposed Tax Rate (\$250/Parcel)

The proposed rate of \$250 per parcel annually is structurally inadequate to meet the long-term infrastructure and safety needs of RHCS D.

- *Contradiction with RHCS D Data:* Multiple RHCS D studies demonstrate that a \$250 annual levy will fail to sustain RHCS D's operational and capital improvement needs moving forward, even when adjusted annually for inflation by 3%.
- *Historical Precedent and Revenue Stagnation:* Approximately a decade ago, voters rejected a similar funding proposal. History shows that if this measure passes, RHCS D is highly unlikely to successfully secure another revenue increase for at least another decade.
- *Risk to Critical Infrastructure:* Locking in an insufficient rate right now ensures that for the foreseeable future including (at least the next 10 years), critical infrastructure such as roads, drainage, and other projects will lack adequate funding, leading to deferred maintenance and dilapidated public infrastructure.

2. Lack of Transparency and Expenditure Detail

The Board has failed to provide voters with the necessary detail required to make an informed decision on a lifelong tax commitment.

- *No Clear Allocation Plan:* RHCS D has not provided an explicit breakdown or expenditure plan showing exactly how the new revenue will be used to rehabilitate, maintain and improve existing infrastructure or provide other RHCS D services.
- *Absence of Sufficient Safeguards or Limitations:* The proposed "separate account" and annual report are insufficient boundaries to ensure that the Board reallocates these funds only for Zone 1.

**We urge the Board to terminate the current proceedings under the present terms, re-evaluate the proposed tax rate based on actual long-term sustainability metrics, and return to the voters with a comprehensive, transparent expenditure plan and a realistic tax rate that truly protects our community's infrastructure.**

Please log this written protest into the official record for the Public Hearing scheduled for June 23, 2026.

Regards,



Adam Olson  
Property Owner / Registered Voter  
1030 Berkshire Dr, El Dorado Hills, CA  
Assessor's Parcel Number (APN): 117-040-018-000



Kaylyn Olson  
Property Owner / Registered Voter  
1030 Berkshire Dr, El Dorado Hills, CA  
Assessor's Parcel Number (APN): 117-040-018-000

**ORDINANCE NO. 2026-01**  
**Rolling Hills Community Services District**

An Ordinance of the Rolling Hills Community Services District  
Enacting A Special Parcel Tax to Fund District Services in Rolling  
Hills Community Services District Zone No. 1 Subject To The  
Approval Of The Voters

**WHEREAS**, the Rolling Hills Community Services District (“District”) is authorized pursuant to Article XIII C of the California Constitution and California Government Code sections 61121, 61141, and 50077 to levy a special tax, subject to approval by two-thirds (2/3) of the qualified electors voting on the measure; and

**WHEREAS**, the District is authorized by Government Code sections 61140 through 61144 to levy a special tax within specified areas of the District by forming a new zone to fund any service, any level of service, or any facility that the District may exercise in the District as a whole; and

**WHEREAS**, the Board of Directors (“Board”) finds that additional, stable funding is necessary to maintain and improve District infrastructure and services, including but not limited to fire mitigation, roads, drainage, lighting, landscaping, parks, and related facilities and safety improvements; and

**WHEREAS**, the District currently levies a District Improvement Assessment of \$200 annually on all property within the District, and the Board intends that such assessment shall remain in full force and effect and unchanged, and that no action is being taken by this Ordinance to modify, increase, replace, or repeal such assessment; and

**WHEREAS**, the current level of District Improvement Assessment has not changed since 1987, and the Board has determined that the amount is not sufficient to provide the stable funding necessary to maintain and provide District infrastructure and services, and that an additional funding source is needed; and

**WHEREAS**, the Sierramonte subdivision is a gated community that maintains its own internal infrastructure through a homeowners’ association and funds the maintenance and improvement of private infrastructure within the neighborhood through dues paid to the homeowners’ association, reducing the District’s need for additional funding. The District’s funding needs are therefore limited to the portions of the District that exclude the Sierramonte subdivision; and

**WHEREAS**, the Board adopted Resolution No. 26-04 forming Rolling Hills Community Services District Zone No. 1, which includes all territory within the jurisdictional boundaries of the District, excluding the Sierramonte subdivision, as described in Resolution No. 26-01; and

**WHEREAS**, the Board has submitted to the voters of the District, at the November 3, 2026, election, a measure to authorize a special tax to fund District services in Zone 1 and to increase the District’s appropriations limit by the amount of anticipated revenue from the

proposed special tax. The formation of Zone 1 and the special tax will be approved if two-thirds of voters voting on the measure vote in favor of it.

**NOW THEREFORE BE IT ORDAINED** by the Board of Directors of the Rolling Hills Community Services District as follows:

**SECTION 1. AUTHORITY**

The District enacts this ordinance in accordance with the authority granted to Community Services Districts pursuant to California Government Code sections 61121, 61141, and 50077.

**SECTION 2. RECITALS**

All Recitals contained in this Ordinance are true and correct and are incorporated herein by reference.

**SECTION 3. DEFINITIONS**

For the purposes of this Ordinance, the following terms shall have the meanings provided below:

A. "Administrator" means an official of the District, or designee thereof, responsible for carrying out the provisions of this Ordinance.

B. "Assessor's Parcel Number" means the Parcel and Parcel Number as assigned by the Rolling Hills Community Service District Assessor on the equalized tax roll.

C. "Board" means the Board of Directors of the District.

D. "Consumer Price Index" or "CPI" means the Consumer Price Index for All Urban Consumers (CPI-U) for Sacramento-Roseville-Folsom as published by the U.S. Department of Labor, Bureau of Labor Statistics. If the Consumer Price Index is discontinued or revised, such other government index or computation with which it is replaced shall be used to obtain substantially the same result as would be obtained if the Consumer Price Index had not been discontinued or revised.

E. "County" means the County of El Dorado.

F. "County Assessor" or "Assessor" means the County Assessor of County of El Dorado.

G. "County Assessor's parcel" means a lot or Parcel with an assigned Assessor's Parcel Number used by the County Assessor in preparing the tax roll.

H. "District" means the Rolling Hills Community Service District.

I. "Fiscal Year" means the period starting July 1 and ending the following June 30.

J. "Parcel" means any County Assessor's parcel in Zone 1 based on the equalized tax roll of the County as of January 1 of each Fiscal Year.

K. "Rolling Hills Community Services District Zone 1" or "Zone 1" means the zone of the District formed by Board Resolution No. 26-04.

L. "Special tax" means the special parcel tax authorized and imposed by this Ordinance.

M. "Taxable parcel" means any Parcel that is not a Tax-Exempt Parcel.

N. "Tax exempt parcel" means any parcel that is exempt from the special tax, as provided for in this Ordinance.

**SECTION 4. TAX IMPOSED**

A. An annual special tax at the rates set forth in Section 5 is hereby imposed on every taxable parcel within the District.

B. The special tax constitutes a debt owed by the owner of each parcel to the District.

C. The special tax shall be levied and collected on each parcel within the District for which the owner receives a separate ad valorem property tax bill.

D. Tax exempt parcels are exempt from any liability for the special tax.

**SECTION 5. TAX RATES**

A. The rate of the special tax for each type of taxable parcel shall be Two Hundred and Fifty Dollars (\$250.00) annually.

B. After the first year that the special tax is levied, to keep the tax on each taxable parcel in constant first year dollars for each year, the special tax rate may be adjusted annually by the change in the Consumer Price Index from the preceding year, using the most recent month when the calculation is performed, not to exceed three percent (3%).

C. The assessment roll data of the El Dorado County Tax Assessor as of January 1 of each year and District records shall be used to identify taxable parcels.

**SECTION 6. EXEMPTIONS**

A parcel shall be exempt from the special tax if it is exempt from the special tax under other applicable law.

**SECTION 7. COLLECTION OF TAX**

The special tax may be collected in the same manner as ordinary ad valorem taxes are collected and, if collected in that manner, shall have the same lien priority and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes collected by the County of El Dorado. The District Board of Directors may provide for other alternative methods of collection of the special tax by resolution.

**SECTION 8. COLLECTION OF UNPAID TAX**

The amount of the special tax, any penalty, and any interest imposed under the provisions of this Ordinance shall be deemed a debt owed to the District. Any person owing

money to the District under the provisions of this Ordinance shall be personally liable to an action brought in the name of the District, at its option, for the recovery for such amount.

**SECTION 9. USE OF TAX REVENUE**

A. Revenue from the special tax, including penalties and interest thereon, shall be used to maintain and improve existing District facilities and services provided within Zone 1, including but not limited to fire mitigation, roads, drainage, lighting, landscaping, and parks.

B. At the District Board of Directors' discretion, revenue from the special tax, including penalties and interest thereon, may also be used to pay for the costs of holding an election to seek voter approval of this Ordinance, for the costs of administering the special tax, and for the costs of defending the special tax and this Ordinance, including attorneys' fees and related costs.

**SECTION 10. ACCOUNTABILITY**

In accordance with the requirements of California Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the special tax:

A. A separate, special account, referred to as the Zone 1 Special Tax Fund, shall be created, into which the proceeds of the special tax, including penalties and interest earned on such proceeds, must be deposited.

B. The specific purposes of the special tax are for the District facilities and services in Zone 1 and for related election, administration, and legal fees as set forth in Section 7. The proceeds of the special tax shall be applied only to those specific purposes.

C. The Administrator shall annually prepare and submit to the District Board of Directors a report regarding the special tax funds collected and expended, as well as any other information required by Government Code sections 50075.1 and 50075.3.

**SECTION 11. INTERPRETATION, APPLICATION, AND APPEAL OF SPECIAL TAX FORMULA AND PROCEDURES**

A. Any taxpayer who feels the amount of the special tax assigned to a parcel is in error may file a notice with the Administrator appealing the levy of the special tax. The Administrator then will promptly review the appeal and, if necessary, meet with the applicant. If the Administrator verifies that the special tax levied on the applicant's parcel should be modified or changed, the special tax levy will be corrected and, if applicable in any case, a credit or refund will be granted. The appeal must be filed not later than one year after having paid the special tax that is disputed.

B. Interpretations may be made by the District, by Resolution or Ordinance of the Board, for purposes of clarifying any vagueness or ambiguity as it relates to the special tax rate, the classification of properties, or any definition applicable to the special tax.

C. Without Board approval, the Administrator may make minor, non-substantive administrative and technical interpretations of the provisions of this Ordinance for purposes of administrative efficiency or convenience or to comply with new applicable federal, state, or local

law, so long as any interpretation does not materially affect the rate and manner of collection of the special tax.

## **SECTION 12. AMENDMENTS**

This Ordinance may only be amended by a vote of the people if the amendment would result in the special tax being imposed, extended, or increased in a manner not authorized by this Ordinance as originally approved by the voters, or if the amendment would substantially alter the purpose of the special tax. The District Board of Directors may enact other amendments, including but not limited to amendments necessary to implement or administer the special tax.

## **SECTION 13. EXPIRATION OF TAX**

The authority to levy the special tax shall remain in effect unless a later ordinance is adopted and approved by the voters that either repeals the special tax or establishes a date that the authority to levy the special tax shall terminate.

## **SECTION 14. ADJUSTMENT OF APPROPRIATIONS LIMIT**

Pursuant to California Constitution Article XIII B, the appropriation limit for Rolling Hills Community Service District is hereby increased by the aggregate sum authorized to be levied by this special tax for fiscal year 2027-28 and each year thereafter.

## **SECTION 15. ORDINANCE PUBLICATION**

A. A summary of this Ordinance shall be published and a certified copy of the full text of this Ordinance shall be posted in the office of the Rolling Hills Community Service District Clerk at least five (5) days prior to the Board of Directors meeting at which it is adopted.

B. A summary of this Ordinance shall be published within fifteen (15) days after the adoption, together with the names of the Board of Directors voting for or against same, in the Mountain Democrat, a newspaper of general circulation in the County of El Dorado, State of California.

## **SECTION 16. COMPLIANCE WITH THE CALIFORNIA ENVIRONMENTAL QUALITY ACT**

This Ordinance is exempt from the California Environmental Quality Act (Public Resources Code §§ 21000 et seq., "CEQA," and 14 Cal. Code Reg. §§ 15000 et seq., "CEQA Guidelines"). The special tax authorized by this Ordinance is a special tax that can only be used to fund the projects, facilities, and services described in the Ordinance but does not approve any of the described projects or services. As such, under CEQA Guidelines section 15378(b)(4), the special tax is not a project within the meaning of CEQA because it creates a government funding mechanism that does not involve any commitment to any specific project or service that may result in a potentially significant physical impact on the environment. If revenue from the tax were used for a purpose that would have such effect, the City would undertake the required CEQA review for that particular project or service at the earliest feasible time prior to approval consistent with CEQA Guidelines Sections 15004 and 15352. Therefore, pursuant to CEQA Guidelines Section 15060, review of the Ordinance under CEQA is not required. Prior to

commencement of any project or service funded by the special tax, any necessary environmental review required by CEQA shall be completed.

**SECTION 17. SEVERABILITY**

If any provision of this Ordinance is held by any court or by any Federal or State agency of competent jurisdiction, to be invalid as conflicting with any Federal or State law, rule or regulation now or hereafter in effect, or is held by such court or agency to be modified in any way in order to conform to the requirements of any such law, rule or regulation, such provision shall be considered a separate, distinct, and independent part of this ordinance, and such holding shall not affect the validity and enforceability of all other provisions hereof. In the event that such law, rule or regulation is subsequently repealed, rescinded, amended or otherwise changed, so that the provision thereof which had previously been held invalid or modified is no longer in conflict with such law, rule or regulation, said provision shall thereupon return to full force and effect and shall thereafter be binding. If any section, subsection, phrase, clause, sentence, or word in this Ordinance shall for any reason be held invalid or unconstitutional by a court of competent jurisdiction, it shall not nullify the remainder of this Ordinance but shall be confined to the article, section, subsection, subdivision, clause, sentence or word so held invalid or unconstitutional.

**SECTION 18. DATE OF ADOPTION AND EFFECTIVE DATE**

This Ordinance shall be considered adopted on the date of the declaration of the vote at the November 3, 2026 election and shall become effective 10 days thereafter.

The foregoing **Ordinance No. 2026-01** was read and introduced at a Special meeting of the Board of Directors of the Rolling Hills Community Service District held on June 23, 2026, and ordered passed to print by the following vote, to wit:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

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President, Board of Directors  
Rolling Hills Community Service District

Attest: \_\_\_\_\_

Clerk of the Board

and will come up for adoption as an Ordinance of the Rolling Hills Community Service District at a Regular meeting of the Board of Directors to be held on July 21, 2026.

**PASSED AND ADOPTED**, subject to voter approval on the November 3, 2026, election at a regular meeting of the Board of Directors of Rolling Hills Community Service District held on July 21, 2026, by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

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President, Board of Directors  
Rolling Hills Community Service District

Attest: \_\_\_\_\_  
Clerk of the Board