

RESOLUTION NO. .

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

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**RESOLUTION OF THE COUNTY OF SAN MATEO
AGREEING TO TRANSFER/REDISTRIBUTE PROPERTY TAX REVENUES
BETWEEN
THE LOS TRANCOS COUNTY WATER DISTRICT AND THE PROPOSED
LOS TRANCOS COUNTY MAINTENANCE DISTRICT AND OTHER AFFECTED
TAXING AGENCIES**

RESOLVED, by the Board of Supervisors of the County of San Mateo, State of California, that

WHEREAS, Revenue and Taxation Code Section 99(b)(5) requires that when organizational changes affect the service area or service responsibility of an independent special district, the County shall, on behalf of the independent special district, negotiate property tax transfers associated with those changes and adopt a resolution identifying the transfers; and

WHEREAS, the Los Trancos County Water District has transferred the District's water system and assets to the California Water Service Company, no longer operates as a water provider, and has submitted a resolution of application to LAFCo for dissolution of the District conditioned upon formation of a County Maintenance District to succeed to district property taxes in the Los Trancos Woods/Vista Verde and Oak Forest Court to provide enhanced storm water run-off, fire safety, and land stewardship; and

WHEREAS, the boundaries of the Los Trancos County Water District that will not be receiving services from the County Maintenance District will be redistributed to the following taxing agencies within the district's boundaries: County of San Mateo, Town of Portola Valley, County Free Library, Portola Valley Elementary, Sequoia High School, San Mateo County Community College District, Midpeninsula Regional Open Space District, San Francisquito Flood Control Zone 2, Woodside Fire District, San Mateo County Mosquito & Vector Control District, Sequoia Hospital District, the County Resource Conservation District, the County Harbor District, and the Bay Area Air Quality Management District; and

WHEREAS, the proposed County-governed Los Trancos County Maintenance District would assume the services of storm water runoff, enhanced fire safety, and land stewardship in Los Trancos/Vista Verde and Oak Forest Court, there is no public agency assuming the long term service responsibility of the Los Trancos County Water District, and it has been determined that it is therefore appropriate to redistribute the property tax of the Los Trancos Water District proportionately to remaining agencies included in tax rate areas that are not part of Los Trancos/Vista Verde and Oak Forest Court; and

**NOW THEREFORE, THE COUNTY OF SAN MATEO DOES HEREBY
RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:**

Upon recordation of a certificate of completion of the dissolution, the base property tax and increment of Los Trancos County Water District shall be redistributed

as set forth below.

In tax rate areas 019-062, 070-003, 070-006, and 070-030 the base property tax and increment shall be transferred to the Los Trancos County Maintenance District.

In the tax rate areas 019-001, 019-002, 019-007, 019-077, 019-092, 019-093, 019-132, 019-133, and 019-134 the base property tax and increment shall be distributed to the agencies set forth above based on the assessed valuations and proportional shares of revenues within the affected tax rate areas. Until the start of the fiscal year following the State Board of Equalizations approval of the jurisdictional changes described in this resolution, redistribution of property tax revenues shall be based upon LAFCo's condition of approval in the LAFCo resolution approving the dissolution.

In accordance with Section 3a of Article XIII B of the State Constitution, the appropriation limit of each entity shall be increased accordingly.

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