

## **RESOLUTION NO. .**

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

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### **RESOLUTION OF THE COUNTY OF SAN MATEO SUPERSEDING RESOLUTION NO. 073848 TRANSFERRING PROPERTY TAX REVENUES BETWEEN THE LOS TRANCOS COUNTY WATER DISTRICT AND THE LOS TRANCOS COUNTY MAINTENANCE DISTRICT AND OTHER AFFECTED TAXING AGENCIES**

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**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 transferred its water system and assets to the California Water Service Company, no longer operates as a water provider, and was dissolved in connection with the formation of a County Maintenance District to succeed to Water District property taxes in the Los Trancos Woods/Vista Verde and Oak Forest Court areas to provide enhanced storm water run-off, fire safety, and land stewardship; and

**WHEREAS**, those agencies that are in tax rate areas within the boundaries of the former Los Trancos County Water District but not within the boundaries of the newly formed County Maintenance District receive both property tax base and increment from

such areas. Such agencies include: the County of San Mateo, Town of Portola Valley, County Free Library, Portola Valley Elementary, Sequoia Union High School, San Mateo County Community College District, County Office of Education, 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 County-governed Maintenance District has assumed the services of storm water runoff, enhanced fire safety, and land stewardship in Los Trancos/Vista Verde and Oak Forest Court, and 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

**WHEREAS**, on June 16, 2015, this Board adopted Resolution 073848, pursuant to which the property tax base and increment in certain tax rate areas of the dissolved Water District were to be transferred to the newly formed Los Trancos County Maintenance District while the property tax base and increment in certain other tax rate areas of the dissolved Water District outside the new Maintenance District's boundaries were to be transferred to remaining agencies but within the remainder of the dissolved Water District's boundaries; and

**WHEREAS**, corrections are needed to Resolution 073848 because two non-contiguous areas in a tax rate area (019-062) were included in the new County Maintenance District when only one of the areas should have been, and the certain tax rate areas referenced in Resolution 073848 did not match the Board Of Equalization's records. This resolution supersedes Resolution 073848.

**NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED** that the Board of Supervisors of the County of San Mateo, State of California, as follows:

The base property tax and increment of Los Trancos County Water District shall be redistributed as set forth below.

- A. In tax rate areas, 070-006, 070-030, 070-034, 070-035, and 019-062 (for Assessor Parcel Numbers 080-530-010, -020, -050, -120 and -130), the base property tax and increment shall be transferred to the Los Trancos County Maintenance District.
- B. In the tax rate areas 070-003, 019-001, 019-002, 019-007, 019-077, 019-092, 019-093, and 019-062 (for Assessor Parcel Numbers 080-241-130, -140, -160, -170, -180 and -450) the base property tax and increment shall be distributed to the agencies set forth above based on the incremental factors within the affected tax rate areas. Until the start of the fiscal year following the State Board of Equalization's approval of the jurisdictional changes described in this resolution, redistribution of property tax revenues shall be based upon LAFCOs condition of approval in the LAFCO resolution approving the dissolution.

C. 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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