

RESOLUTION NO. .

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

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RESOLUTION AUTHORIZING THE TRANSFER AND REDISTRIBUTION OF PROPERTY TAX BETWEEN THE GRANADA SANITARY DISTRICT AND THE NEWLY FORMED GRANADA COMMUNITY SERVICES DISTRICT AND AFFECTED TAXING AGENCIES

RESOLVED, by the Board of Supervisors of San Mateo County, 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 Granada Sanitary District applied to the Local Agency
Formation Commission for a reorganization forming the Granada Community Services
District with amended boundaries to exclude properties located in three tax rate areas
which are precluded from receiving urban services by the Local Coastal Program; and

WHEREAS, the Granada Community Services District succeeds to the property
taxes within the amended boundaries; and

WHEREAS, because the excluded three tax rate areas will not receive park and
recreation or sanitary sewer services it is appropriate to redistribute the property tax of
the Granada Sanitary District proportionately to remaining agencies included in those

areas; and

WHEREAS, such remaining agencies include: County of San Mateo, San Mateo County Library, County Fire Protection, County Service Area #6, Coastside County Water District, San Mateo County Community College District, Cabrillo Unified School District, San Mateo County Resource Conservation District, Bay Area Air Quality Management District, Coastside Fire Protection District, San Mateo County Harbor District and San Mateo County Office of Education.

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED that the base property tax and increment of former District shall be redistributed as set forth below:

1. In tax rate areas 017-003, 017-011, 087-006, 087-008, 087-011, 087-023, 087-025, 087-027, 087-049, 087-050, 087-051, 087-053, 087-068, and 087-078 the base property tax and increment shall be transferred to the Granada Community Services District.

2. In tax rate areas 087-007, 087-036, and 087-063 a portion of the base property tax and increment shall be transferred to the new District as part of the newly created tax rate areas 087-083, 087-084, and 087-085).

3. The remaining base property tax and increment in tax rate areas 087-007, 087-036, and 087-063 shall be distributed proportionately to the agencies set forth above based on proportional tax increment within each tax rate area and the assessed values within those tax rate areas.

4. 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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