

RESOLUTION NO. 070223

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

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**RESOLUTION OF COUNTY OF SAN MATEO  
MAKING DETERMINATION OF PROPERTY TAX EXCHANGE  
PURSUANT TO PROVISIONS OF CHAPTER 282, SECTION 59, PART .05,  
IMPLEMENTATION OF ARTICLE XIII A OF THE CALIFORNIA CONSTITUTION  
COMMENCING WITH SECTION 95, DIVISION 1,  
OF THE REVENUE AND TAXATION CODE**

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

**WHEREAS**, the Skyline County Water District, an independent special district, has negotiated an agreement to sell the District's water system and assets to the California Water Service Company, and the District will no longer operate as a water provider;

**WHEREAS**, the District has submitted a resolution of application to the Local Agency Formation Commission (LAFCo) for dissolution of the District; and;

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

**WHEREAS**, the boundaries of the Skyline County Water District include forty-two tax rate areas and portions of the following agencies: County of San Mateo, County Library, County Fire, San Mateo Community College District, Sequoia High School

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District, Portola Valley Elementary School District, Woodside Elementary School District, Redwood City Elementary School District, Cabrillo Unified School District, Midpeninsula Regional Open Space District, San Francisquito Flood Control Zone, Woodside and Coastsides Fire Districts, Sequoia Health Care District, Resource Conservation District, Harbor District, Bay Area Air Quality District and the Town of Woodside; and

**WHEREAS**, there is no public agency assuming the long term service responsibility of the Skyline County Water District and it has been determined that it is therefore appropriate to redistribute the property tax of the Skyline Water District proportionately to remaining agencies included in tax rate areas that comprise the Skyline County Water District; and

**WHEREAS**, the subject determination has been made prior to and as a condition precedent to the Executive Officer of the Local Agency Formation Commission issuing the Certificate of Filing on said proposal; and

**NOW THEREFORE, IT IS HEREBY DETERMINED AND ORDERED** Upon recordation of a certificate of completion of the dissolution, the property tax of Skyline County Water District shall be redistributed proportionately to the agencies set forth above.

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Regularly passed and adopted this 23<sup>rd</sup> day of June, 2009.

*AYES and in favor of said resolution:*

*Supervisors:*

MARK CHURCH

CAROLE GROOM

RICHARD S. GORDON

ROSE JACOBS GIBSON

ADRIENNE J. TISSIER

*NOES and against said resolution:*

*Supervisors:*

NONE

*Absent Supervisors:*


NONE



*President, Board of Supervisors  
County of San Mateo  
State of California*

*Certificate of Delivery*

*I certify that a copy of the original resolution filed in the Office of the Clerk of the Board of Supervisors of San Mateo County has been delivered to the President of the Board of Supervisors.*



*Marie L. Peterson, Deputy  
Clerk of the Board of Supervisors*

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