



County of San Mateo

Inter-Departmental Correspondence

Department: COUNTY MANAGER

File #: 18-150

Board Meeting Date: 2/27/2018

Special Notice / Hearing: None
Vote Required: Majority

To: Honorable Board of Supervisors

From: John L. Maltbie, County Manager
Michael Callagy, Assistant County Manager

Subject: Property tax exchange for proposed detachment of a portion of 501 Palmer Lane from the Town of Atherton

RECOMMENDATION:

Adopt a resolution authorizing and agreeing to exchange of zero property tax between the County of San Mateo and the Town of Atherton for the proposed detachment of a portion of 501 Palmer Lane from the Town of Atherton.

BACKGROUND:

The Revenue and Taxation Code requires participating jurisdictions to agree to the amount of property tax transferred as a result of and condition of the Local Agency Formation Commission's (LAFCo) approval of annexation of property from one jurisdiction to another.

DISCUSSION:

LAFCo has sent the County notice of receipt of the proposed annexation of the property noted above to the City of Menlo Park. A portion of 501 Palmer Lane is proposed for detachment because the parcel is split by the Town/County boundary and the property owners seek to develop in the County to provide for second units that would not be permitted in the Town of Atherton. All property tax for the entire parcel is distributed to the County. Revenue and Tax Code Section 99 requires that subject agencies adopt resolutions of property tax exchange before LAFCo can schedule a boundary change for hearing. It is therefore requested that the Board adopt a resolution of zero property tax transfer to comply with Revenue and Tax Code.

This resolution has been reviewed and approved by County Counsel.

This action contributes to the Shared Vision 2025 of a Livable Community by collaborating with other agencies to find solutions that promote increasing the County's housing stock.

FISCAL IMPACT:

None.