

BOARD MINUTES

BOARD OF SUPERVISORS, COUNTY OF VENTURA, STATE OF CALIFORNIA

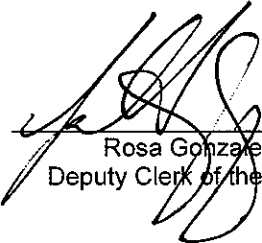
SUPERVISORS STEVE BENNETT, LINDA PARKS,
KATHY I. LONG, PETER C. FOY AND JOHN ZARAGOZA
October 5, 2010 at 8:30 a.m.

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CONSENT – COUNTY EXECUTIVE OFFICE - Adoption of Resolutions Approving Master Property Tax Exchange Between the County of Ventura and Waterworks Districts Nos. 1, 16, 17, 19, Lake Sherwood Community Service District (CSD) and County Service Areas (CSA) Nos. 3, 4, 14, 29, 30, 32, and 34 Which Specifies that No Property Tax Revenue Shall be Exchanged in Connection with Current and Future Annexations.

- (X) All board members are present.
- (X) Upon request of Supervisor Foy, Consent Item 12 is heard as Regular Agenda Item.
- (X) Upon request of Supervisor Zaragoza, Consent Item 16 is heard as Regular Agenda Item.
- (X) Upon request of Supervisor Bennett, Consent Item 17 is heard as Regular Agenda Item.
- (X) Upon motion of Supervisor Zaragoza, seconded by Supervisor Foy, and duly carried, the Board hereby approves the staff recommendations as stated in the respective Board letters for consent items 10 – 26; with a modified board letter for Item 19.

By:


Rosa Gonzalez
Deputy Clerk of the Board

CLERK'S CERTIFICATE

I hereby certify that the annexed instrument is a true and correct copy of the document which is on file in this office.

MARTY ROBINSON, Clerk of the Board of Supervisors,
County of Ventura, State of California.

Dated:

October 11, 2010

By:


Deputy Clerk of the Board



Item# 11
10/05/10

county of ventura

COUNTY EXECUTIVE OFFICE
MARTY ROBINSON
County Executive Officer

October 5, 2010

Board of Supervisors
County of Ventura
800 South Victoria Avenue
Ventura, CA 93009

J. Matthew Carroll
Assistant County Executive Officer

Paul Derse
Assistant County Executive Officer/
Chief Financial Officer

John K. Nicoll
Assistant County Executive Officer/
Human Resources Director

Subject: Approve Master Property Tax Exchange Resolutions between the County of Ventura and Waterworks Districts Nos. 1, 16, 17, 19, Lake Sherwood Community Service District (CSD), and County Service Areas (CSA) Nos. 3, 4, 14, 29, 30, 32, and 34

Recommendations:

Adopt Separate Master Property Tax Exchange Resolutions with Waterworks Districts Nos. 1, 16, 17, 19, Lake Sherwood CSD, CSA Nos. 3, 4, 14, 29, 30, 32, and 34 which specifies that no property tax revenue shall be exchanged in connection with current and future annexations

Fiscal/Mandates Impact:

Mandatory: Yes

Source of Funding: N/A

Funding Match Required: N/A

Impact on Other Departments: Auditor Controller

Discussion:

As your Board is aware, occasional minor annexations are made to special districts and county service areas in order to deliver services. These services are paid for by service charges (e.g. water rates, sanitation rates) rather than property taxes. California Revenue and Taxation (R&T) Code Section 99 requires that before a jurisdictional

change (e.g. city incorporation, district formations, annexations, detachments) can become effective, there must be a negotiation regarding the exchange of property tax revenues.

In the past six months, two annexations have been initiated by your Board. On April 13, 2010 your Board adopted a Resolution initiating proceedings for the La Loma Mutual Water Company annexation to Ventura County Waterworks District No. 19. And on June 8, 2010 your Board adopted a Resolution initiating proceedings for the United Water Conservation District annexation to County Service Area No. 34. Neither of these annexations can be considered by the Local Area Formation Commission (LAFCO) until a property tax exchange resolution is in place.

On March 4, 1980 your Board adopted a zero property tax exchange resolution agreement between the County of Ventura, CSA's and special districts (dependent and independent County districts) within the County of Ventura. Since that time four new County-managed special districts and CSAs have been created with no property tax exchange agreement in place. These include:

- Ventura County Waterworks District #19 – Somis Water
- Lake Sherwood Community Services District
- Ventura County Service Area #32 – Unincorporated Area Sewage Systems
- Ventura County Service Area #34 – El Rio

Additionally, the attached resolution includes governmental entities identified in the original March 4, 1980 agreement. These special districts have been included in the attached resolution which will supersede the original March 4, 1980 agreement. These include:

- Ventura County Waterworks District #1 – Moorpark Water and Sanitation
- Ventura County Waterworks District #16 – Piru Water and Sanitation
- Ventura County Waterworks District #17 – Bell Canyon Water
- Ventura County Service Area #3 – Camp Chafee Road
- Ventura County Service Area #4 – Oak Park
- Ventura County Service Area #14 – Unincorporated Area Street lights
- Ventura County Service Area #29 – North Coast
- Ventura County Service Area #30 – Nyeland Acres

Upon adoption of the Resolution, the Auditor-Controller's office is required by California R&T Code Section 99 to perform certain revenue analysis for these types of annexations, even if the end negotiations result in a net of zero dollars being transferred between the two entities.

Waterworks District #1 – Moorpark Water and Sanitation
Waterworks District #16 – Piru Water and Sanitation
Waterworks District #17 – Bell Canyon Water
Waterworks District #19 – Somis Water
Lake Sherwood Community Services District
County Service Area #3 – Camp Chafee Road
County Service Area #4 – Oak Park
County Service Area #14 – Unincorporated Street Lights
County Service Area #29 – North Coast
County Service Area #30 – Nyeland Acres
County Service Area #32 – Unincorporated Sewage Disposal
County Service Area #34 – El Rio

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF VENTURA APPROVING AND ADOPTING THE EXCHANGE OF PROPERTY TAX REVENUES FOR FUTURE JURISDICTIONAL CHANGES AFFECTING THE SPECIAL DISTRICTS REFERENCED IN EXHIBIT 'A'

WHEREAS, Section 99 of the California Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, all agencies whose service area or service responsibilities would be altered by such change shall determine the amount of property tax revenues to be exchanged between and among such affected agencies; and

WHEREAS, Section 99.1 applies to jurisdictional changes involving the annexation of territory to a special district for the purpose of providing local government services which have not been previously provided to such a territory; and

WHEREAS, it is specified that such jurisdictional change shall become effective only after the affected county and the annexing district agree to a negotiated exchange of property tax revenue; and

WHEREAS, this action supersedes the master agreement of March 4, 1980 and November 20, 1980 between the county of Ventura and the county service areas and special districts listed in this Resolution; and

WHEREAS, the adopting agencies must notify the County Auditor-Controller who shall adjust the amount of property tax revenue determined for each local agency whose service area or service responsibility would be altered by such jurisdictional change.

NOW, THEREFORE, BE IT RESOLVED

- (1) For future jurisdictional changes affecting the special districts identified in Exhibit A, attached hereto and by reference made a part hereof, there shall be no change of property tax revenues (except as provided for in sections 2 and 3 below).
- (2) This resolution shall not apply to special district jurisdictional changes which occur as part of a reorganization proceeding which involves city jurisdictional changes; in the event a reorganization concurrently affects the service area or responsibility of one or more of the cities within Ventura County and one or more special districts, each affected city and the county will agree by resolution to a negotiated exchange of property tax revenues.
- (3) The intent of this resolution is to provide a general rule for exchange of property tax revenues for jurisdictional changes affecting special districts; in the event a future jurisdictional change affecting a special district should be accompanied by an exchange of property tax revenues, the Board of Supervisors may by

separate and subsequent resolution adopt and approve such exchange of property tax revenues.

- (4) An executed copy of this resolution shall be submitted to the County Auditor-Controller who shall make the appropriate adjustments as provided in subdivision (a) of Section 99 of the Revenue and Taxation Code.

Upon motion of Supervisor ZARAGOZA, seconded by Supervisor FOY, and duly carried, the Board hereby adopts the following resolution on the 5TH day of OCTOBER, 2010.

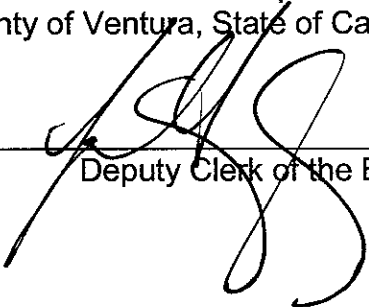


Chair, Board of Supervisors
County of Ventura

ATTEST:

MARTY ROBINSON,
Clerk of the Board of Supervisors
County of Ventura, State of California.



By: 

Deputy Clerk of the Board