



**RESOLUTION NO.**

**OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO**

*Dissolution of Latrobe Fire Protection District, LAFCO Project Number 2014-03; and  
El Dorado Hills County Water District Annexation of the Latrobe Fire Protection District, LAFCO Project  
Number 2014-04*

**WHEREAS**, request has been made to the Board of Supervisors of the County of El Dorado for negotiations with respect to property tax revenue in accordance with Section 99 of the Revenue and Taxation Code; and

**WHEREAS**, this request related to the dissolution of the Latrobe Fire Protection District, namely LAFCO Project Number 2014-03; and the El Dorado Hills County Water District Annexation of the Latrobe Fire Protection District, namely LAFCO Project Number 2014-04; and

**WHEREAS**, negotiations for a redistribution of the property tax base and property tax increment have been concluded; and

**WHEREAS**, the parties have reconsidered the initial distribution and agree that an amendment is necessary to redistribute property tax base and property tax increment;

**NOW, THEREFORE, BE IT RESOLVED** by the El Dorado County Board of Supervisors that for purposes of the Latrobe Fire District dissolution with concurrent transfer of services to the El Dorado Hills County Water District, Latrobe Fire District’s Total Estimated Property Tax Revenue as estimated in the August 28, 2013 letter from the Auditor-Controller Property Tax Revenue Estimates for the FY 13/14 Lien Date Tax Rolls is transferred to the El Dorado Hills County Water District as follows:

<i>Agency</i>	<i>Ad Valorem Property Tax Base</i>
El Dorado Hills County Water District	<b>\$120,322</b>
Latrobe Fire Protection District	\$108,560
County General Fund	(\$11,762)— <b>Latrobe ERAF I amount</b>

**BE IT FURTHER RESOLVED** that the property tax increment on the ad valorem property tax base transferred from the Latrobe Fire Protection District to the El Dorado Hills County Water District shall be distributed as follows:

- For parcels in Tax Rate Area 076-007 the tax increment shall be distributed as indicated on Attachment 2014-04-A1.
- For parcels in Tax Rate Area 076-011 the tax increment shall be distributed as indicated on Attachment 2014-04-B1.
- For parcels in Tax Rate Area 076-015 the tax increment shall be distributed as indicated on Attachment 2014-04-C1.
- For parcels in Tax Rate Area 076-019 the tax increment shall be distributed as indicated on Attachment 2014-04-D1.
- For parcels in Tax Rate Area 076-025 the tax increment shall be distributed as indicated on Attachment 2014-04-E1.
- For parcels in Tax Rate Area 076-001 the tax increment shall be distributed as indicated on Attachment 2014-04-F1.

**BE IT FURTHER RESOLVED** that pursuant to the California Revenue and Taxation Code Section 99.02(b), commencing with the 2014-15 fiscal year, County of El Dorado also determines to transfer the following portions of its property tax revenue:

- County General Fund: \$210,983
- County Capital Outlay Fund: \$21,172
- Road District Tax: \$4,384
- County Service Area #7: \$20,112

Pursuant to Revenue and Taxation Code Section 99.02(f), the County determines the following conditions exist:

- 1) The County determines that revenues are available for this purpose.
- 2) The transfer will not result in any increase in the ratio between the amount of revenues of the transferring agency that are generated by regulatory licenses, use charges, user fees, or assessments and the amount of revenues of the County used to finance services provided by the County.
- 3) The transfer will not impair the ability of the transferring agency to provide existing services.
- 4) The transfer will not result in a reduction of property tax revenues to school entities.

The County and the El Dorado Hills County Water District agree that this mechanism of property tax transfer is:

- Certain, in terms of identifying the initial amounts due to the District on the base valuation and certain in that the mechanism is fail-safe.
- Automatic, in that no future action on the part of either the District or any other party to the AB-8 negotiations would be necessary to ensure that the entirety of the expected tax revenues annually flow to the District, self-execution.
- Irrevocable, in that the mechanism would not be subject to future unilateral adjustment.
- Perpetual, in that there would be no time limitation.
- Adjustable, to ensure that the District receives annual increases or decreases upon the base amount to reflect the annual change in assessed valuation and distribution of the tax increment as agreed herein.

**BE IT FURTHER RESOLVED** that for purposes of the property tax base transfer pursuant to Revenue and Taxation Code 99.02 outlined above, the property increment shall also be distributed as indicated in Attachments 2014-04-A1, 2014-04-B1, 2014-04-C1, 2014-04-D1, 2014-04-E1, and 2014-04-F1.

**BE IT FURTHER RESOLVED** that for purposes of Government Code Section 56857(e), the County supports the dissolution of the Latrobe Fire Protection District, LAFCO Project Number 2014-03; and the El Dorado Hills County Water District Annexation of the Latrobe Fire Protection District, LAFCO Project Number 2014-04; and

**BE IT FURTHER RESOLVED** that this resolution be effective at the time that affected agencies adopt a resolution adopting the property tax increment distribution as shown on Exhibits 2014-04-A1, 2014-04-B1, 2014-04-C1, 2014-04-D1, 2014-04-E1, and 2014-04-F1.

**BE IT FURTHER RESOLVED** that the Clerk to the Board of Supervisors is hereby directed to transmit notice of this resolution to the affected agencies and the El Dorado County Local Agency Formation Commission.

Resolution \_\_\_\_\_

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PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the \_\_\_\_ day of \_\_\_\_\_, 20\_\_, by the following vote of said Board:

Attest:  
James S. Mitrisin  
Clerk of the Board of Supervisors

Ayes:  
Noes:  
Absent:

By: \_\_\_\_\_  
Deputy Clerk

\_\_\_\_\_ Chair, Board of Supervisors