



RESOLUTION NO. 151-2024

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

WHEREAS, on June 10, 2014, the Board of Supervisors of the County of El Dorado ("County") adopted Resolution 064-2014, which supported the dissolution of the Latrobe Fire Protection District (LAFCO Project Number 2014-03) and the annexation of the Latrobe Fire Protection District's dissolved territory and sphere of influence territory by the El Dorado Hills County Water District ("District") (LAFCO Project Number 2014-04) and redistributed property tax base and annual property tax increment as a result of negotiations related to the dissolution and annexation; and

WHEREAS, Resolution 064-2014 also included a separate action for a negotiated transfer, under Revenue and Taxation Code Section 99.02, for a portion of the Revenue and Taxation Code Section 96.1 base property tax revenues from the County that are encumbered by the Educational Revenue Augmentation Fund (ERAF); and

WHEREAS, it was later determined that the action in Resolution 064-2014 to transfer base property tax revenues from the County was vague as to the Educational Revenue Augmentation Fund (ERAF) obligation on the amount of base property tax to be transferred and did not meet the requirements of Revenue and Taxation Code 99.02(e) and was therefore not authorized; and

WHEREAS, the Board of Supervisors adopted Resolution 072-016 on April 19, 2016, approving the transfer of \$256,651 of the County's pre-ERAF base property tax revenue in compliance with Revenue and Taxation Code 99.02(e), effective for Fiscal Year 2016-17; and

WHEREAS, following several meetings between the County and the District and a review of documents submitted to El Dorado LAFCO, it was later determined and agreed by both parties that the intention of the parties to the original negotiations intended for the County's base property tax transfer amount to be net of any ERAF or other obligations on the funding, as the amount to be transferred was the amount needed to fund the agreed-upon level of service as set forth in the plan for service submitted during the LAFCO annexation process and approved by the El Dorado LAFCO on August 27, 2014; and

WHEREAS, the reduction of the County's base property tax transfer by the ERAF encumbrance results in insufficient funding for essential fire and emergency medical services to the Latrobe and El Dorado Hills communities; and

WHEREAS, the Board of Supervisors adopted Resolution 125-2018 on June 12, 2018, directing staff to bring an item to the Board annually during the budget process to transfer an amount equivalent to the ERAF encumbrance, thereby providing the full funding needed to provide the essential fire emergency medical services to the Latrobe and El Dorado Hills communities that were agreed upon during the LAFCO annexation process.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of El Dorado that:

1. The Board of Supervisors finds that an annual contribution in the amount equivalent to the ERAF obligation on the County's base property tax transfer is necessary to ensure adequate funding for essential fire and emergency medical services in the Latrobe and El Dorado Hills communities and provides a valuable public benefit.

2. The Chief Administrative Officer is hereby directed to include a recommendation to provide such funding annually during the Adopted Budget process.
3. While the annual contribution set forth herein is a discretionary budgetary action, the Board of Supervisors considers it a priority above other discretionary contributions to outside agencies and encourages future Boards to honor the funding commitment originally made during the annexation process.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 17th day of September, 2024, by the following vote of said Board:

Ayes: Thomas, Hidahl, Turnboo, Parlin, Laine

Attest:

Noes: None

Kim Dawson

Absent: None

Clerk of the Board of Supervisors

By:


Deputy Clerk


Chair, Board of Supervisors
Wendy Thomas