



## Legislation Details (With Text)

**File #:** 17-0887      **Version:** 1

**Type:** Agenda Item      **Status:** Approved

**File created:** 8/3/2017      **In control:** Board of Supervisors

**On agenda:** 8/15/2017      **Final action:** 8/15/2017

**Title:** Chief Administrative Office recommending the Board adopt and authorize the Chair to sign Resolution 122-2017 supporting the conversion of the Tahoe Paradise Resort Improvement District to a recreation and park district (LAFCO project 2017-04) and accepting the exchange of property tax increments resulting in no change to the current distribution.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. A - Resolution Tahoe Paradise #2017-04, 2. B - Tax Increment 8-15-17, 3. Executed Resolution 122-2017 8-15-17 (BOS)

Date	Ver.	Action By	Action	Result
8/15/2017	1	Board of Supervisors	Approved	Pass

Chief Administrative Office recommending the Board adopt and authorize the Chair to sign Resolution **122-2017** supporting the conversion of the Tahoe Paradise Resort Improvement District to a recreation and park district (LAFCO project 2017-04) and accepting the exchange of property tax increments resulting in no change to the current distribution.

**DEPARTMENT RECOMMENDATION**

Chief Administrative Office recommending the Board adopt and authorize the Chair to sign Resolution **122-2017** supporting the conversion of the Tahoe Paradise Resort Improvement District to a recreation and park district (LAFCO project 2017-04) and accepting the exchange of property tax increments resulting in no change to the current distribution.

**DISCUSSION / BACKGROUND**

In 2010 the California legislature passed Senate Bill 1023, which specifically provided an expedited, low-cost procedure for the Tahoe Paradise Resort Improvement District (TPRID) to convert to a recreation and parks district. The bill explicitly provides that if TPRID converts to a recreation and park district, it "shall retain all the powers, duties, responsibilities obligations, liabilities, and jurisdiction of TPRID, and that the availability of this expedited conversion procedure will expire on January 1, 2018.

LAFCO Project No. 2017-04, would convert the TPRID to a Recreation and Park District, subject to this special legislation in Government Code Subsection 56853.6. The conversion results in the creation of a new district and triggers the requirement under the law to allow for negotiations for the redistribution of property tax increments. Tahoe Paradise Resort Improvement District does not currently receive a share of property taxes, is not requesting a portion of property tax revenue as part of this conversion, and there will be no changes to the service area boundary or sphere of influence. As such, there are no changes proposed to the tax increment and the change will not affect any agencies that currently receive a portion of property tax revenue.

In accordance with Revenue and Taxation Code Sections 99 and 99.01, negotiations have been completed regarding the redistribution of the property tax increments applicable to this service area. Details of the proposed exchange of tax increment, which include no changes from the current distribution, are included in Attachment B.

**OTHER DEPARTMENT / AGENCY INVOLVEMENT**

El Dorado County Local Agency Formation Commission

**CAO RECOMMENDATION**

It is recommended that the Board approve this item.

**FINANCIAL IMPACT**

As there is no change in the tax distribution, there would be no financial impact to the County.

**CLERK OF THE BOARD FOLLOW UP ACTIONS**

Board Clerk to send adopted resolution to affected agencies and LAFCO so the Commission can proceed with processing the application for annexation.

**STRATEGIC PLAN COMPONENT**

Good Governance

**CONTACT**

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