

# MARIPOSA COUNTY

Administration • 209-966-3222



## **RESOLUTION - ACTION REQUESTED 2014-376**

MEETING: July 22, 2014

TO: The Board of Supervisors

FROM: Rick Benson, County Administrative Officer

RE: County Service Area #3 Repeal

---

### **RECOMMENDATION AND JUSTIFICATION:**

Adopt a Resolution Repealing the 2008 County Service Area #3 Assessment and Providing Relief for Properties not charged under the prior Assessment

On May 13, 2014, a majority of property owners voted in favor of a new assessment within the County Service Area #3 (CSA #3). When proposing this new assessment your Board made a commitment to repeal the prior assessment which was adopted in 2008. Although no formal action is required, in order to assure that there is no misunderstanding, the attached resolution formally repeals the 2008 assessment.

As part of the new assessment property owners are being given credit for the payments they made towards the prior assessment. In the course of reviewing property records it was found that a number of parcels that were not assessed previously should have been included. Again, in order to avoid any misunderstanding, the attached resolution also provides relief to those parcels for the past assessment.

Both of these actions are consistent with the information disseminated to property owners as part of the CSA #3 approval process.

### **BACKGROUND AND HISTORY OF BOARD ACTIONS:**

The original CSA #3 assessment was adopted by your Board July 25, 2008. The current assessment was approved by property owners and adopted by your Board on May 13, 2014.

### **ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:**

If your Board does not adopt the resolution there may be some ambiguity regarding the status of the prior assessment.

### **FINANCIAL IMPACT:**

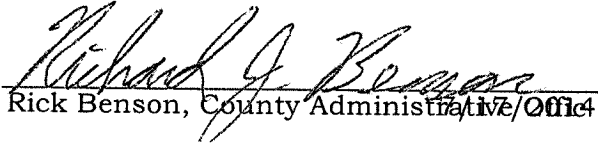
None

### **ATTACHMENTS:**

Reso Repealing Prior Fire Suppression Assessment (DOC)

**CAO RECOMMENDATION**

Requested Action Recommended

  
Rick Benson, County Administrative Officer

**RESULT: ADOPTED [4 TO 1]**

**MOVER:** Merlin Jones, District II Supervisor

**SECONDER:** Lee Stetson, District I Supervisor

**AYES:** Lee Stetson, Merlin Jones, Janet Bibby, Kevin Cann

**NAYS:** John Carrier

**RESOLUTION NO. 14-376**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF MARIPOSA CONFIRMING REPEAL OF PRIOR COUNTY SERVICE AREA NO. 3 FIRE SUPPRESSION ASSESSMENT AND PROVIDING RELIEF FOR PROPERTIES MISTAKENLY NOT CHARGED UNDER THE PRIOR ASSESSMENT**

---

**WHEREAS**, by Resolution No. 08-340, adopted on July 25, 2008, the Board of Supervisors (“Board”) established County Service Area No. 3 (“CSA No. 3”) and confirmed the levy of an assessment within CSA No. 3 of \$80 per developed parcel per year (“Prior Assessment”) for structural fire protection; and

**WHEREAS**, the levy of the Prior Assessment for Fiscal Year 2013-14 was enacted by Resolution No. 13-299, adopted by the Board on July 15, 2013. By its terms, Resolution No. 2013-299 applies only to charges placed on the tax roll for Fiscal Year 2013-14 and is no longer operative; and

**WHEREAS**, the validity of the Prior Assessment was disputed; and

**WHEREAS**, by Resolution No. 2014-131, adopted on March 25, 2014, the Board initiated proceedings to resolve that dispute by repealing the Prior Assessment and adopting a new assessment (“Current Assessment”) for CSA No. 3; and

**WHEREAS**, Resolution No. 2014-131 also approved an engineer’s report (“Report”) prepared by Harris & Associates supporting the Current Assessment with respect to fiscal year 2014-2015, which the Board reviewed. A copy of the Report is on file in the office of the Clerk of the Board and available for public inspection; and

**WHEREAS**, by Resolution No. 2014-211, adopted on May 13, 2014, the Board adopted the Current Assessment and confirmed the assessment rate for fiscal year 2014-15 (“Fiscal Year 2014-15 Rate”); and

**WHEREAS**, as indicated in the Report, in addition to an \$80.00 annual charge that applies each year under the Current Assessment, the Fiscal Year 2014-15 Rate funds all services that were to have been funded by the Prior Assessment from its inception in Fiscal Year 2008-09 through Fiscal Year 2013-14 (“Prior Assessment Charge”), with an offsetting credit for amounts paid under the Prior Assessment; and

**WHEREAS**, through an oversight of the County, certain properties that were subject to the Prior Assessment were not charged for the Prior Assessment, and the Board finds that it would impose undue hardship to require those property owners to pay the entire Current Assessment for

the Fiscal Year 2014-15 Rate without the credit afforded to those who paid the Prior Assessment, given that these property owners did not pay the Prior Assessment due to a County oversight;

**WHEREAS**, certain properties were not subject to the Prior Assessment during all of years in which it was operative, and the Board finds that it would impose undue hardship to require those property owners to pay the entire Current Assessment for the Fiscal Year 2014-15 Rate without the credit afforded to those who paid the Prior Assessment in its entirety, given that these property owners were not liable for the Prior Assessment in its entirety;

**WHEREAS**, the repeal of the Prior Assessment under this Resolution is intended to be declarative of existing law but effective to repeal the Prior Assessment if necessary.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF MARIPOSA THAT:**

Section 1. The foregoing recitals are all true and correct.

Section 2. The Board hereby repeals the Prior Assessment and confirms it was repealed by the adoption of Resolution No. 2014-211 adopting the Current Assessment.


Section 3. For those properties that were subject to the Prior Assessment but not charged by the County, the Fiscal Year 2014-15 Rate shall reflect a credit in the amount of the Prior Assessment. Similarly, for those properties that were not subject to the Prior Assessment during all years in which it was operative, but subject to the Current Assessment for Fiscal Year 2014-15, the Fiscal Year 2014-15 Rate shall reflect a credit for years in which the parcel was not subject to the Prior Assessment, so that all properties subject to the Current Assessment will be assessed \$80.00 for Fiscal Year 2014-15 unless they failed to pay the Prior Assessment when it was actually levied upon them. The amounts necessary to fund the special benefit to be afforded by the Current Assessment made unavailable by the credit afforded by this paragraph shall be provided from non-assessment funds lawfully available to the County for that purpose.

Section 4. This Resolution shall take effect immediately upon adoption.

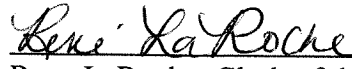
\* \* \* \* \*

**PASSED AND ADOPTED** at a regular meeting of the Board of Supervisors of Mariposa County held on the 22<sup>nd</sup> day of July, 2014, by the following vote:

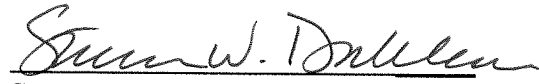
**AYES:** Stetson, Jones, Bibby, Cann  
**NOES:** Carrier  
**ABSENT:** None  
**ABSTAIN:** None

  
Kevin Cann, Chair of the Board

**ATTEST:**

  
Rene LaRoche, Clerk of the Board

**APPROVED AS TO FORM:**

  
Steven W. Dahlem, County Counsel