

ALTO SANITARY DISTRICT

RESOLUTION 2022-11

A RESOLUTION APPROVING A PROPERTY TAX REVENUE EXCHANGE AGREEMENT WITH THE CITY OF MILL VALLEY FOR PROPOSED REORGANIZATION OF LANDS OF MARIN COUNTY (E. BLITHEDALE RIGHT-OF-WAY ADJACENT TO 2, 45, AND 55 KIPLING DRIVE), INCLUDING DETACHMENT FROM ALTO SANITARY DISTRICT AND ANNEXATION TO CITY OF MILL VALLEY, AND AUTHORIZING THE DISTRICT MANAGER TO EXECUTE THE AGREEMENT

WHEREAS, the parcel located adjacent to 2, 45, and 55 Kipling Drive (“Property”), is within the territorial boundaries of the County of Marin (“County”), Southern Marin Fire Protection District (“Fire District”), and Alto Sanitary District (“Sanitary District”); and

WHEREAS, the City and County entered into a Funding and Maintenance Agreement dated December 14, 2021, where the City and County committed to submit an application to the Marin Local Agency Formation Commission (“Marin LAFCo”) to transfer the Property, referred to in the Agreement as “relinquished Caltrans right-of-way, to the City; and

WHEREAS, the City has submitted an application for a jurisdictional boundary adjustment, called a "reorganization," to Marin LAFCo"; and

WHEREAS, before Marin LAFCo may act on the proposed reorganization, the City and the Sanitary District must approve an agreement for the exchange of property tax revenues pursuant to Revenue and Taxation Code Section 99; and

WHEREAS, to date, the Property has been exempt from property tax because it has been owned by the County; and

WHEREAS, the reorganization will have no effect on Sanitary District services otherwise provided in the area and will not result in negative impacts to the cost and adequacy of services; and

WHEREAS, this action does not constitute the approval of a project, as defined in Section 15378 of the CEQA Guidelines, and therefore is not subject to environmental review; and

WHEREAS, the Board of Directors hereby approves the Property Tax Revenue Exchange Agreement between the Sanitary District and the City, whereby, upon completion of the reorganization, the Sanitary District agrees to make no claim to any share of the property tax revenues that will result; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors that the District Manager is hereby authorized and directed to execute the Property Tax: Revenue and Exchange Agreement, in the form attached hereto, with such changes as may be approved by the District's Counsel, and to do and perform everything necessary to carry out the purpose and intent of this Resolution.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Alto Sanitary District held on December 28, 2022, by the following vote:

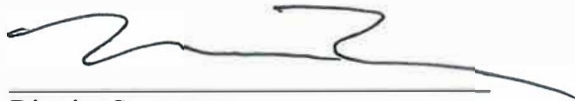
Ayes: _____ Bosenko, Merriman, Nash

Noes: _____ None

Abstain: _____ None

Absent: _____ Gates


Chair


District Secretary



STAFF REPORT

TO: Mayor and City Council

FROM: Craig Tackabery, Project Manager

VIA: Andrew Poster, P.E., Director of Public Works/City Engineer

SUBJECT: Approval of Marin Local Agency Formation Commission Reorganization Request and Property Tax Revenue Exchange Agreements with Alto Sanitary District and Richardson Bay Sanitary District for E. Blithedale right-of-way adjacent to 2, 45, and 55 Kipling Drive

DATE: December 5, 2022

Approved for Forwarding:

Todd A. Cusimano, City Manager

Issue: Consideration of approval of the Resolutions.

Recommendation: Conduct a public hearing and adopt the Resolutions.

Background: The E. Blithedale Avenue and Tower Drive/Kipling Drive intersection is bisected by the City of Mill Valley ("City")/County of Marin ("County") jurisdictional boundary. The City constructed the traffic signal as outlined in a letter to Caltrans executed by the Directors of Public Works for the City and the County dated February 8, 1995, specifying that the City will maintain the signal and roadway up to the Caltrans right-of-way line.

Discussion: The City has maintained the traffic signal and made roadway maintenance improvements, such as filling potholes and resurfacing the interior of the intersection since the signal was constructed. Recent events, such as the planning for the E. Blithedale Rehabilitation project and requests for a Class IV bike facility, brought to light that there is a benefit to formalizing the signal and roadway maintenance responsibilities to reflect the documentation and memoranda circa 1995.

The City and County entered into a Funding and Maintenance Agreement dated December

City Council Staff Report
E. Blithedale Avenue at Tower Drive/Kipling Drive Reorganization
December 5, 2022

14, 2021 (approved by the City Council November 1, 2021), where the City and County committed to submit an application to the Marin Local Agency Formation Commission (LAFCo) to transfer the parcel located adjacent to 2, 45, and 55 Kipling Drive, referred to in the Maintenance Agreement as “relinquished Caltrans right-of-way” to the City of Mill Valley.

When property in one municipality or district is annexed into the territory of another, Revenue & Taxation Code Section 99 requires that the affected jurisdictions negotiate an agreement for the exchange of the property tax revenues from the affected properties. A tax revenue exchange agreement is a pre-condition for LAFCo to approve the reorganization, even if no funds are exchanged.

The reorganization will detach the parcel from the County of Marin, Alto Sanitary District, Richardson Bay Sanitary District, and Southern Marin Fire Protection District and annex it to the City of Mill Valley. LAFCo staff have indicated that Tax Exchange Agreements are required with the County and Sanitary Districts. With the property currently being owned by the County and exempt from taxation, no funds are impacted, and the Tax Exchange Agreements with the County and Sanitary Districts will simply document this to comply with the Tax Code. For the County, the Board of Supervisors Resolution Pertaining to the Allocation of Property Taxes for Periods After July 1, 1990, is applicable. For the Sanitary Districts, attached are proposed Resolutions and Tax Exchange Agreements. LAFCo staff indicated that with the proposed upcoming reorganization of the Southern Marin Fire Protection District, an agreement with that agency is not required at this time. The City Council approved that reorganization at the October 3, 2022 Council meeting.

Once annexed, a zoning process for the property will take place in accordance with the Mill Valley Municipal Code 20.12.040. The reorganization will have no effect on City services and will not result in negative impacts to the cost and adequacy of services.

Fiscal Impact: LAFCo staff estimate total LAFCo, third party, and state fees to be about \$4,400. The County has provided a cost range for the preparation of survey documents for the boundary of \$9,732 to \$20,764. The December 14, 2021, Funding Agreement provides that the City is responsible for 50% of these expenses.

Attachments:

1. E. Blithedale Avenue at Tower Drive/Kipling Drive Funding and Maintenance Agreement Between County of Marin and City of Mill Valley
2. Resolution Requesting the Marin Local Agency Formation Commission to Initiate Proceedings for Reorganization
3. Resolution Approving a Tax Revenue Exchange Agreement with Alto Sanitary District
4. Property Tax Exchange Agreement with Alto Sanitary District
5. Resolution Approving a Tax Exchange Agreement with Richardson Bay Sanitary District
6. Property Tax Revenue Exchange Agreement with Richardson Bay Sanitary District
7. Board of Supervisors Resolution Pertaining to the Allocation of Property Taxes for Periods After July 1, 1990.

**FUNDING AND MAINTENANCE AGREEMENT BETWEEN
COUNTY OF MARIN
AND
CITY OF MILL VALLEY**

This AGREEMENT is made this 14th day of December, 2021 ("EFFECTIVE DATE"), by and between the County of Marin, hereinafter referred to as "COUNTY", a local public agency, and the City of Mill Valley, hereinafter referred to as "CITY", a local public agency.

SECTION 1. RECITALS

1. In 1995, COUNTY accepted Caltrans' relinquishment of a portion of East Blithedale Avenue between the CITY'S corporate limit and Caltrans Highway 101 right-of-way ("RELINQUISHED CALTRANS RIGHT-OF-WAY"). Relinquishment of the RELINQUISHED CALTRANS RIGHT-OF-WAY was precipitated to facilitate CITY's installation of a traffic signal system at the Tower Drive/Kipling Drive intersection.

2. CITY intends to undertake a pavement rehabilitation project (East Blithedale Avenue Improvements Phase 1) ("PROJECT"), which includes the RELINQUISHED CALTRANS RIGHT-OF-WAY and seeks COUNTY funding contribution toward cost of work within the RELINQUISHED CALTRANS RIGHT-OF-WAY.

3. CITY Council approved PROJECT plans and accepted filing of a Notice of Exemption for PROJECT pursuant to the California Environmental Quality Act (CEQA) on June 7, 2021.

4. COUNTY intends to provide one-time funding toward the PROJECT contingent upon the CITY's commitment to join with COUNTY in submitting an application to the Marin Local Agency Formation Commission (LAFCo) to approve annexation of the RELINQUISHED CALTRANS RIGHT-OF-WAY by CITY, with the understanding that no result is guaranteed and the funding is not contingent on LAFCo approving the annexation.

SECTION 2. COUNTY OBLIGATIONS

Subject to the terms of this AGREEMENT, COUNTY agrees as follows:

(a) Within thirty (30) days of the Effective Date of this AGREEMENT, COUNTY agrees to make a one-time contribution to CITY in the amount of Seventy Five Thousand Dollars (\$75,000.00) toward the construction of the PROJECT ("COUNTY CONTRIBUTION"). COUNTY has no obligation to provide additional funding, regardless of the final actual cost of the PROJECT.

(b) COUNTY agrees to cooperate with CITY and do all things necessary to submit an annexation request, including incurring 50% of related processing costs, and any documentation required therewith, to LAFCo for the annexation of the RELINQUISHED CALTRANS RIGHT-OF-WAY by the CITY.

(c) COUNTY agrees that it will maintain the Tower Drive roadway up to the northern edge of the Tower Drive crosswalk at East Blithedale Avenue and the legacy segment of East Blithedale Avenue fronted by residences and resulting from the realignment of East Blithedale Avenue for freeway construction, as depicted on the diagram of the

roadways subject to this Agreement attached hereto as Exhibit A, and incorporated herein by this reference.

(d) COUNTY hereby grants CITY and CITY's contractors the right to enter upon COUNTY right-of-way as reasonably necessary for the performance of maintenance responsibilities described in this AGREEMENT.

SECTION 3. CITY OBLIGATIONS

Subject to the terms of this AGREEMENT, CITY agrees as follows:

(a) CITY will use the COUNTY Contribution toward the construction of the PROJECT. CITY shall be responsible for and have sole authority over all aspects of the construction of the PROJECT, including but not limited to, all design, engineering, permits, approvals, environmental clearances, procurement, and contract award and administration. The COUNTY Contribution may be commingled with other funds of the CITY and shall not accrue interest. CITY shall return any unused COUNTY Contribution if not expended within one (1) year of the EFFECTIVE DATE of this AGREEMENT.

(b) CITY agrees to cooperate with COUNTY and do all thing necessary to submit an annexation request, including incurring 50% of related processing costs, and any documentation required therewith, to LAFCo for the annexation of the RELINQUISHED CALTRANS RIGHT-OF-WAY by the CITY.

(c) CITY agrees that it will maintain Kipling Drive and mainline East Blithedale Avenue westward from the CALTRANS right-of-way limit, as depicted on the diagram of the roadways subject to this Agreement attached hereto as Exhibit A, and incorporated herein by this reference;

(d) CITY hereby grants COUNTY and COUNTY's contractors the right to enter upon CITY right-of-way as reasonably necessary for the performance of maintenance responsibilities described in this AGREEMENT.

SECTION 4. LIABILITY

Neither COUNTY nor any officer or employee thereof, shall be responsible for any damage or liability occurring by reason of anything done or omitted to be done by CITY under in connection with any work, authority, or jurisdiction delegated to CITY under this AGREEMENT. It is also understood and agreed that pursuant to Government Code Section 895.4, CITY shall fully defend, indemnify and hold COUNTY harmless from any liability imposed for injury (as defined by Government Code Section 810.8) occurring by reason of anything done or omitted to be done by CITY under or in connection with any work, or jurisdiction delegated to CITY under this AGREEMENT.

Neither CITY nor any officer or employee thereof, shall be responsible for any damage or liability occurring by reason of anything done or omitted to be done by COUNTY under in connection with any work, authority, or jurisdiction delegated to COUNTY under this AGREEMENT. It is also understood and agreed that pursuant to Government Code Section 895.4, COUNTY shall fully defend, indemnify and hold CITY harmless from any liability imposed for injury (as defined by Government Code Section 810.8) occurring in by reason of anything done or omitted to be

done by COUNTY under or in connection with any work, or jurisdiction delegated to COUNTY under this AGREEMENT.

In the event of concurrent negligence of CITY and COUNTY, the liability for any and all claims for injuries or damages to persons and/or property shall be apportioned under the California theory of comparative negligence as presently established or as may hereafter modified.

SECTION 5. INTEGRATION

This AGREEMENT represents the entire AGREEMENT of the parties with respect to the subject matter thereof. No representations, warranties, inducements or oral agreements have been made by any of the parties except as expressly set forth herein, or in other contemporaneous written agreements.

SECTION 6. AMENDMENT

Except as otherwise provided herein, this AGREEMENT may not be changed, modified or rescinded except in writing, signed by all parties hereto. This AGREEMENT may be amended by a designated official from each agency.

SECTION 7. INDEPENDENT AGENCIES

Both parties are, and shall at all times remain as to each other, wholly independent parties. Neither party shall have any power to incur any debt, obligation, or liability on behalf of the other party.

SECTION 8. ASSIGNMENT

The AGREEMENT may not be assigned, transferred, hypothecated, or pledged by any party without the express written consent of the other party.

SECTION 9. BINDING ON SUCCESSORS, ASSIGNEES OR TRANSFEREES

This AGREEMENT shall be binding upon the successor(s), assignee(s) or transferee(s) of COUNTY or CITY as may be the case. This provision shall not be construed as an authorization to assign, transfer, hypothecate or pledge this AGREEMENT other than as provided above.

SECTION 10. EXPENSES

Each party shall be solely responsible for and shall bear all of its own respective legal expenses in connection with any dispute arising out of this AGREEMENT and the transactions hereby contemplated. CITY may not use COUNTY Contribution for the aforementioned purpose.

SECTION 11. SEVERABILITY


Should any part of this AGREEMENT be declared unconstitutional, invalid, or beyond the authority of either party to enter into or carry out, such decisions shall not affect the validity of the remainder of this AGREEMENT, which shall continue in full force and effect; provided that the remainder of this AGREEMENT can, absent the excised portion, be reasonably interpreted to give effect to the intentions of the parties.

The parties have executed this AGREEMENT as of the date first written above.

County of Marin:

By: 
Dennis Rodoni
President, Board of Supervisors

City of Mill Valley:

By: 
Alan Piombo
City Manager

Approved as to form:

Richards, Watson & Gershon

By: 
County Counsel


By: 
Inder Khalsa
Mill Valley City Attorney

EXHIBIT A
CITY/COUNTY MAINTENANCE BOUNDARIES - PLANNED CITY LIMIT LINE REVISION



RESOLUTION NO. 22-____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF MILL VALLEY REQUESTING THE MARIN LOCAL
AGENCY FORMATION COMMISSION TO INITIATE
PROCEEDINGS FOR THE REORGANIZATION OF
LANDS OF MARIN COUNTY (E. BLITHEDALE RIGHT-
OF-WAY ADJACENT TO 2, 45, AND 55 KIPLING DRIVE)**

**THE CITY COUNCIL OF THE CITY OF MILL VALLEY HEREBY FINDS AND
RESOLVES AS FOLLOWS:**

SECTION 1. The City of Mill Valley desires to initiate proceedings pursuant to the Cortese- Knox-Hertzberg Local Government Reorganization Act of 2000, commencing with Section 56000 of the California Government Code, for a reorganization which would annex territory to the City of Mill Valley.

SECTION 2. The City Council of the City of Mill Valley is the governing body for the subject area.

SECTION 3. Notice of intent to adopt this resolution of application has been given to Marin Local Agency Formation Commission, and this City Council has conducted a public hearing based upon this notification.

SECTION 4. The principal reasons for the proposed reorganization are as follows: to simplify boundaries for street maintenance purposes.

SECTION 5. the following agency or agencies would be affected by the proposed jurisdictional changes:

<u>Agency</u>	<u>Nature of Change</u>
County of Marin	Detachment of parcel
Alto Sanitary District	Detachment of parcel
Richardson Bay Sanitary District	Detachment of parcel

SECTION 6. The territory proposed to be reorganized is uninhabited and a description and map of the boundaries of the territory are attached hereto as Exhibits A-2, B-3, and B-4, and by this reference incorporated herein.

SECTION 7. It is desired to provide that the proposed reorganization be subject to the following terms and conditions: none.

SECTION 8. This proposal is consistent with the adopted spheres of influence for the agencies subject to this reorganization.

40 **SECTION 9.** This Resolution of Application is hereby adopted and approved by the City
41 Council of the City of Mill Valley, and the Marin Local Agency Formation Commission is
42 hereby requested to take proceedings for the annexation of territory as authorized and in the
43 manner provided by the Cortese-Knox-Hertzberg Local Government Reorganization Act of
44 2000.

45
46 **PASSED AND ADOPTED** at a regular meeting of the City Council of the City of Mill
47 Valley on the 5th day of **December, 2022**, by the following vote:

48
49 **AYES:**

50 **NOES:**

51 **ABSENT:**

52 **ABSTAIN:**

53
54
55 _____
56 Jim Wickham, Mayor

57 **ATTEST:**

58 _____
59 Hannah Politzer, City Clerk/Management Analyst III

Date: 08/23/2022

Project: 2200173

EXHIBIT "A-2"
LEGAL DESCRIPTION
LAFCO _____
ANNEXATION TO THE CITY OF MILL VALLEY

ALL THAT CERTAIN REAL PROPERTY SITUATE IN THE UNINCORPORATED AREA, COUNTY OF MARIN, STATE OF CALIFORNIA, BEING AN ANNEXATION TO THE CITY OF MILL VALLEY OVER A PORTION OF THE LANDS OF THE COUNTY OF MARIN, MORE PARTICULARLY DESCRIBED AS FOLLOWED:

COMMENCING FROM THE SOUTHEASTERLY CORNER OF LOT 1, AS SHOWN ON THAT CERTAIN MAP ENTITLED "MAP OF SUTTON MANOR UNIT ONE", FILED APRIL 23, 1953, IN VOLUME 7 OF MAPS, AT PAGE 84 (**7 RM 84**), MARIN COUNTY RECORDS, BEING A POINT ON THE NORTHERLY LINE OF 80 FEET WIDE RIGHT-OF-WAY, AS DESCRIBED IN THE GRANT DEED, RECORDED SEPTEMBER 19, 1928 IN LIBER 155 AT PAGE 387 (**155 OR 387**), MARIN COUNTY RECORDS; THENCE ALONG SAID NORTHERLY LINE OF SAID 80 FEET RIGHT-OF-WAY, BEING A CURVE TO THE RIGHT, WHOSE CENTER BEARS NORTH 06°28'32" EAST, HAVING A RADIUS OF 10039.30 FEET, THROUGH A CENTRAL ANGLE OF 00°37'55", AND AN ARC LENGTH OF 110.73 FEET TO THE END OF SAID CURVE, BEING ALSO THE MOST NORTHEASTERLY CORNER OF SAID LANDS OF CITY OF MILL VALLEY; THENCE LEAVING SAID NORTHERLY LINE OF 80 FEET WIDE RIGHT-OF-WAY, RUNNING ALONG THE MOST EASTERLY LINE OF SAID LANDS OF CITY OF MILL VALLEY, SOUTH 07°06'27" WEST, A DISTANCE OF 29.46 FEET TO **THE POINT OF BEGINNING**;

THENCE, LEAVING SAID EASTERLY LINE OF SAID LANDS, SOUTH 62°51'04" EAST, A DISTANCE OF 124.18 FEET;

THENCE, SOUTH 59°00'00" EAST, A DISTANCE OF 43.12 FEET TO A POINT ON A LINE, BEING A PROJECTION OF THE LINE SHOWN AS "NORTH 31°00'00" EAST 120.06 FEET" ON THAT CERTAIN RIGHT OF WAY RECORD MAP **R92A.7 (R92A009)** OF CALTRANS (CALIFORNIA DEPARTMENT OF TRANSPORTATION);

THENCE, ALONG SAID PROJECTED LINE, SOUTH 31°00'00" WEST, A DISTANCE OF 140.06 FEET TO THE SOUTHWESTERLY CORNER OF THE LANDS OF CALTRANS RIGHT-OF-WAY, AS SHOWN ON SAID CALTRANS MAP;

THENCE LEAVING SAID RIGHT-OF-WAY OF CALTRANS, ALONG THE SOUTHERLY LINE OF LANDS OF COUNTY OF MARIN (UNINCORPORATED AREA) FOLLOWING COURSES:

- NORTH 46°37'00" WEST, A DISTANCE OF 72.60 FEET TO THE A POINT ON A CURVE TO THE LEFT, WHOSE CENTER BEARS SOUTH 36°01'25" WEST;
- ALONG SAID CURVE TO THE LEFT, HAVING A RADIUS OF 650.00 FEET, THROUGH A CENTRAL ANGLE OF 14°50'32", AND AN ARC LENGTH OF 168.38 FEET;

Date: 08/23/2022

Project: 2200173

THENCE, LEAVING SAID SOUTHERLY LINE OF SAID LANDS OF COUNTY OF MARIN, NORTH $01^{\circ}33'40''$ EAST, A DISTANCE OF 32.51 FEET TO A POINT ON A CURVE TO THE RIGHT, WHOSE CENTER BEARS SOUTH $06^{\circ}25'32''$ WEST, BEING THE SOUTHERLY LINE OF SAID 80 FEET WIDE RIGHT-OF-WAY **(155 OR 387)**, BEING ALSO THE SOUTHERLY LINE OF THE LANDS OF THE CITY OF MILL VALLEY;

THENCE, ALONG SAID CURVE TO THE RIGHT, HAVING A RADIUS OF 9959.30 FEET, THROUTH A CENTRAL ANGLE OF $00^{\circ}40'55''$, AND AN ARC LENGTH OF 118.55 FEET TO THE MOST SOUTHEASTERLY CORNER OF SAID LANDS OF THE CITY OF MILL VALLEY;

THENCE, ALONG THE EASTERLY LINE OF SAID LANDS OF THE CITY OF MILL VALLEY, NORTH $07^{\circ}06'27''$ EAST, A DISTANCE OF 50.54 FEET TO THE **POINT OF BEGINNING**.

SAID ANNEXATION TO THE CITY OF MILL VALLEY CONTAINING 23,734 SQUARE FEET MORE OR LESS.

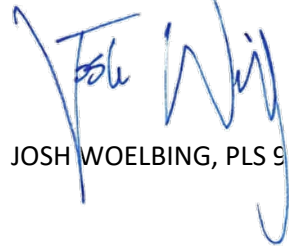
SEE EXHIBIT "B-3" AND "B-4" ATTACHED HERETO AND MADE PART HEREOF.

THE BASIS OF BEARINGS FOR THIS DESCRIPTION IS BASED ON THAT CERTAIN RIGHT OF WAY RECORD MAP R92A.7 (R92A009) OF CALTRANS (CALIFORNIA DEPARTMENT OF TRANSPORTATION).

SITE FALLS WITHIN TOWNSHIP 1 NORTH, RANGE 6 WEST, SECTION 27, MOUNT DIABLO MERIDIAN.

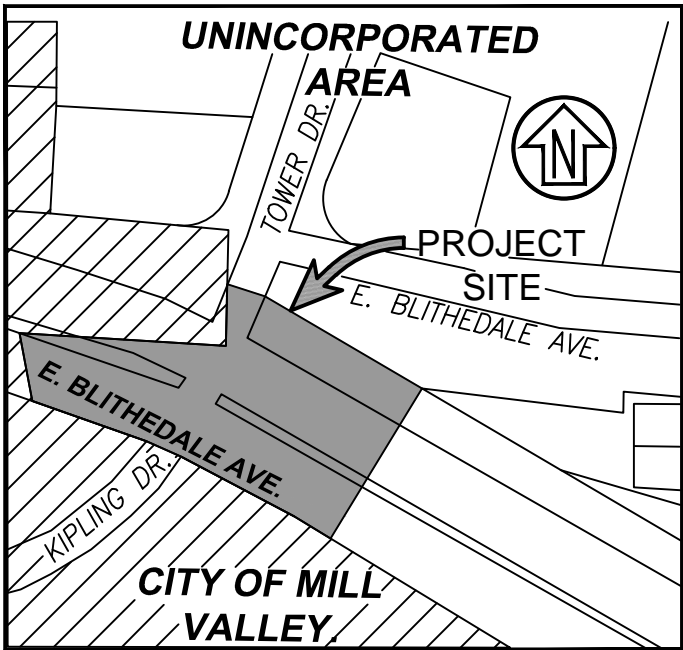
PREPARED BY:

CSW/STUBER-STROEH ENGINEERING, INC.



JOSH WOELBING, PLS 9387





VICINITY MAP

SCALE: NTS

LEGEND

	EXISTING ANNEXATION BOUNDARY
	ADJOINING BOUNDARY LINES
	BOUNDARY TIE LINE
	CITY OF MILL VALLEY LIMITS
	CENTER LINE
POB	POINT OF BEGINNING
POC	POINT OF COMMENCEMENT
(R)	RADIAL BEARING
	EXISTING DISTRICT ANNEXATION NUMBER

APPROVED AS TO FORM AND SURVEY CONTENT.

TRACY W. PARK, P.L.S. 8176
COUNTY SURVEYOR

DATE



JOSH WOELBING, P.L.S. 9387

DATE

CSW | ST2

CSW/Stuber-Stroch Engineering Group, Inc.
Civil & Structural Engineers | Surveying & Mapping | Environmental Planning
Land Planning | Construction Management
45 Leveroni Court
Novato, CA 94949
tel: 415.883.9850
fax: 415.883.9835
http://www.cswst.com

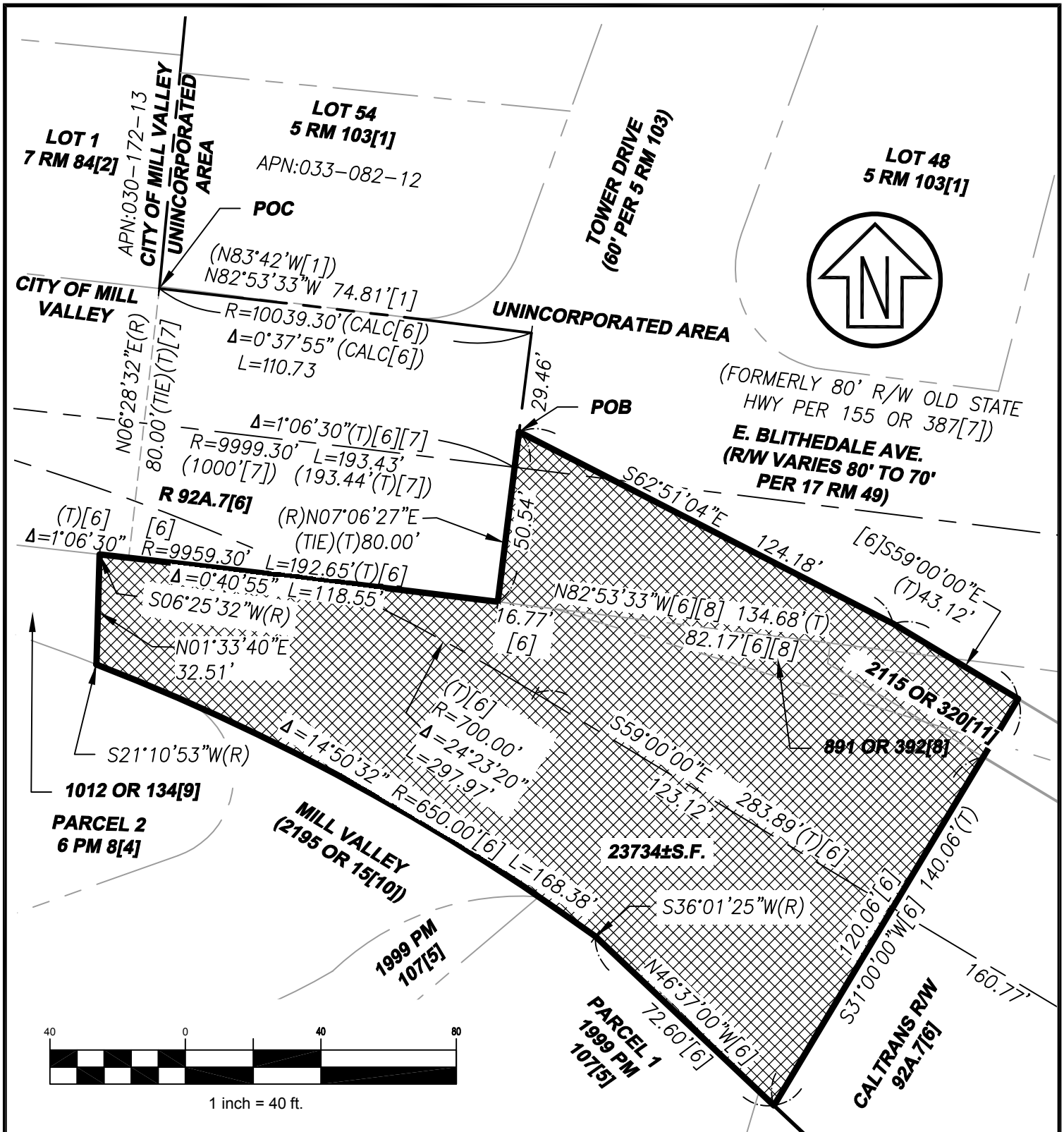
Rev. -

Job No. 2200173

Date: 08/22/2022

Scale: 1" = 40'

EXHIBIT "B-3" LAFCO _____ - _____
ANNEXATION TO THE CITY OF MILL VALLEY
PLAT TO ACCOMPANY LEGAL DESCRIPTION
UNINCORPORATED MARIN CALIFORNIA



REFERENCES

- [1] 5 RM 103 (06-20-1944)
- [2] 7 RM 84 (04-23-1953)
- [3] MV-AP-MAP-INDEX 38 (1954)
- [4] 6 PM 8 (06-18-1971)
- [5] 1999 PM 107 (06-11-1999)
- [6] R 92A.7 (R92A009) CALTRANS
- [7] 155 OR 387 (09-19-1928)
- [8] 891 OR 392 (09-28-1954)
- [9] 1012 OR 134 (03-09-1968)
- [10] 2195 OR 15 (03-06-1968)
- [11] 2115 OR 320

CSW | ST2

CSW/Stuber-Stroch Engineering Group, Inc.
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http://www.cswst2.com

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Rev. -

Job No. 2200173

Date: 08/22/2022

Scale: 1" = 40'

EXHIBIT "B-4" LAFCO _____ - _____
ANNEXATION TO THE CITY OF MILL VALLEY
PLAT TO ACCOMPANY LEGAL DESCRIPTION
UNINCORPORATED MARIN CALIFORNIA

RESOLUTION NO. 22-____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MILL VALLEY APPROVING A PROPERTY TAX REVENUE EXCHANGE AGREEMENT WITH THE ALTO SANITARY DISTRICT FOR PROPOSED REORGANIZATION OF LANDS OF MARIN COUNTY (E. BLITHEDALE RIGHT-OF-WAY ADJACENT TO 2, 45, AND 55 KIPLING DRIVE), INCLUDING DETACHMENT FROM ALTO SANITARY DISTRICT AND ANNEXATION TO CITY OF MILL VALLEY, AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE AGREEMENT

THE CITY COUNCIL OF THE CITY OF MILL VALLEY HEREBY FINDS AND RESOLVES AS FOLLOWS:

SECTION 1. The parcel located adjacent to 2, 45, and 55 Kipling Drive ("Property"), is within the territorial boundaries of the County of Marin ("County"), Southern Marin Fire Protection District ("Fire District"), and Alto Sanitary District ("Sanitary District").

SECTION 2. The City and County entered into a Funding and Maintenance Agreement dated December 14, 2021, where the City and County committed to submit an application to the Marin Local Agency Formation Commission ("Marin LAFCo") to transfer the Property, referred to in the Agreement as "relinquished Caltrans right-of-way, to the City.

SECTION 3. The City has submitted an application for a jurisdictional boundary adjustment, called a "reorganization," to Marin LAFCo".

SECTION 4. Before Marin LAFCo may act on the proposed reorganization, the City and the Sanitary District must approve an agreement for the exchange of property tax revenues pursuant to Revenue and Taxation Code Section 99.

SECTION 5. To date, the Property has been exempt from property tax because it has been owned by the County.

SECTION 6. The reorganization will have no effect on City services otherwise provided in the area and will not result in negative impacts to the cost and adequacy of services.

SECTION 7. This action does not constitute the approval of a project, as defined in Section 15378 of the CEQA Guidelines, and therefore is not subject to environmental review.

SECTION 8. The City Council hereby approves the Property Tax Revenue Exchange Agreement between the City, and the Sanitary District, whereby, upon completion of the reorganization, the Sanitary District agrees to make no claim to any share of the property tax revenues that will result.

Hannah Politzer, City Clerk/Management Analyst III

**PROPERTY TAX REVENUE EXCHANGE AGREEMENT
REVENUE & TAXATION CODE §99**

The City of Mill Valley ("City"), a California municipal corporation, and the Alto Sanitary District ("Sanitary District"), a California special district, enter into this Property Tax Revenue Exchange Agreement effective _____, 2022.

Recitals:

1. The parcel located adjacent to 2, 45, and 55 Kipling Drive (the "Property"), is within the territorial boundaries of the Sanitary District, and a description of the Property is attached hereto and incorporated herein as Exhibits "A-2, B-3, and B-4".
2. The City and County of Marin ("County") entered into a Funding and Maintenance Agreement dated December 14, 2021, where the City and County committed to submit an application to the Marin Local Agency Formation Commission to transfer the Property, referred to in the Agreement as "relinquished Caltrans right-of-way" to the City;
3. The City has initiated a process with the County of Marin Local Agency Formation Commission ("LAFCO") that will accomplish said annexation ("Reorganization");
4. The County assesses, levies, and collects an annual ad valorem property tax from all properties that do not qualify for an exemption from taxation;
5. The Property has been exempt from property tax because it has been owned by the County;
6. After the annexation, the Property will not become subject to property tax;
7. Under California law, property tax revenues are distributed, according to a formula, among the public entities within the County;
8. When property in one municipality or district is annexed into the territory of another, Revenue & Taxation Code §99(b) requires that the jurisdictions affected by the annexation negotiate an agreement for the exchange of the property tax revenues from the annexed property;
9. The public entities affected by the Reorganization are the City, County, Richardson Bay Sanitary District, and the Sanitary District.

Terms of this Agreement:

Based on the above recitals, the City and the Sanitary District agree that:

- A. The Sanitary District makes no claim to any share of the property tax revenues that will result from the Reorganization;

B. The County Auditor will distribute all property taxes that are attributable to the Sanitary District where the Property is located to the City;

C. As required by Revenue & Taxation Code §99(b)(6), the governing bodies of the City and the Sanitary District will each adopt a resolution to accept and approve this Agreement.

By:

CITY OF MILL VALLEY

ALTO SANITARY DISTRICT

City Manager

District Manager

APPROVED AS TO FORM

ALTO SANITARY DISTRICT

Inder Khalsa,
City Attorney
City of Mill Valley

General Counsel
Alto Sanitary District

PA

BOARD OF SUPERVISORS OF THE COUNTY OF MARIN
RESOLUTION PERTAINING TO THE ALLOCATION OF PROPERTY TAXES
FOR PERIODS AFTER JULY 1, 1990

RESOLUTION NO. 91-123A

WHEREAS, Part 0.5 of Division 1 of the Revenue and Taxation Code requires the governing bodies of all agencies involved in a jurisdictional change to agree by resolution to a negotiated exchange of property tax revenue, and

WHEREAS, that legislation empowers the Board of Supervisors to negotiate such property tax exchanges on behalf of all affected special districts as well as County funds governed by the Board of Supervisors.

WHEREAS, that Board of Supervisors Resolution No. _____ dated _____ complies with the provision of Sec. 99 and 99.1 of the Revenue and Taxation Code from July 1, 1980 through June 30, 1990.

NOW, THEREFORE, BE IT RESOLVED that the County of Marin will enter into new agreements to achieve the following property tax exchanges related to all city/county annexations, effective beginning with the 1990-91 fiscal year.

1. County and City Funds. Beginning with the effective fiscal year of annexation, base property tax revenue will be credited to the annexing city in an amount equal to the following percentages of base property tax revenue to the County General Fund accruing for each newly created tax rate area:

City/Town	Credit Rate
Belevedere	42.5
Corte Madera	41.2
Fairfax	48.3
Larkspur	45.0
Mill Valley	53.8
Novato	32.7
Ross	43.1
San Anselmo	51.4
San Rafael	32.9
Sausalito	43.5
Tiburon	29.5

2. Other Agencies governed by the Board of Supervisors and Independent Special Districts. - In addition to tax shifts according to paragraph 1, property taxes accruing to all funds other than County General Fund and City Funds will be shifted according to the following described formula. When an annexing jurisdiction is to assume all of the services provided by a prior jurisdiction, the property taxes accruing to the prior jurisdiction will be shifted to the annexing jurisdiction. When an annexation involves assumption of only some of

the prior jurisdiction's services, or a jurisdiction is to provide a service which has not been previously provided by any other agency, then special negotiation of tax shift among the tax affected agencies will be required.

BE IT FURTHER RESOLVED that the County Administrator is (1) authorized to execute agreements with cities on behalf of the County in accordance with this resolution and (2) direct the Auditor-Controller to administer and implement this policy at the time the TAPIS system is developed and operational.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Marin, State of California, held on this 2nd day of July, 1990, by the following vote:

AYES: Supervisors Bevis, Roumiguere, Aramburu, Giacomini

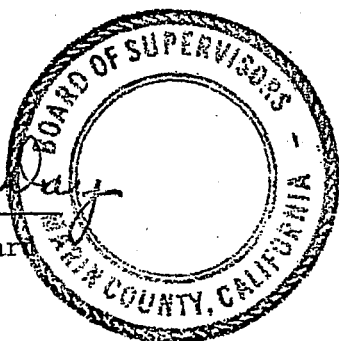
NOES: none

ABSENT: Supervisor Brown

Attest:

Vickie J. Day

Clerk of the Board



Ray Giacomini

Chairman of the Board of Supervisors