



City of Woodland

REPORT TO MAYOR AND CITY COUNCIL

AGENDA ITEM

TO: THE HONORABLE MAYOR
AND CITY COUNCIL

DATE: July 7, 2009

SUBJECT Special Assessment Tax Roll Collections

Report in Brief

In conjunction with the annual collection of property taxes, Yolo County collects special assessment taxes on behalf of the City of Woodland.

For the 2009-2010 tax levies, Yolo County is requiring resolutions to be passed authorizing the collection of the special assessments by Yolo County and also releasing Yolo County from any liability which may arise regarding the collection of the special assessments. This request has been generated by the need to express formal, specific and written instructions to the County regarding the collection of the assessments.

Staff recommends that City Council adopt Resolutions Nos. _____ entitled "Requesting Collection of Charges on Tax Roll" for the Lighting and Landscaping Districts, the Assessment Districts and the Community Facility Districts as described herein.

Background

In conjunction with the annual collection of property taxes, Yolo County collects special assessment taxes on behalf of the City of Woodland. These special assessments include the following:

Lighting and Landscape Districts (Spring Lake, Gateway, Gibson Ranch, North Park, Streng Pond and West Wood);

Assessment Districts (Fire Suppression, Beamer Kentucky and East Main);

Community Facility Districts (Spring Lake Maintenance, Gibson Ranch CFD No. 1, and Spring Lake CFD 2004-1)

For the 2009-2010 tax levies, Yolo County is requiring resolutions to be passed authorizing the collection of the special assessments by Yolo County and also releasing Yolo County from any liability which may arise regarding the collection of the special assessments. The six parts of the resolutions are summarized as follows:

1. The Auditor-Controller of Yolo County is requested to attach for collection on the County tax rolls the related special assessment(s) detailed on each of the resolutions.
2. The City acknowledges that all special assessments comply with all requirements of state law which includes Proposition 218.
3. The City releases and discharges the County from any potential liability or expenditures arising from the collection of any special assessments authorized by the City.
4. In the event of a judgment against the City arising from the collection of the special assessment(s), the County may offset the amount of the judgment from any monies collected by the County on behalf of the City including property taxes.
5. The City will agree to cooperate with the County in answering questions related to special assessments and the City will not refer inquirers to County staff for response.
6. The City agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs related to the collection of the special assessments as provided by Government Code sections 29304 and 51800. The County is charging an annual \$1 levy fee per parcel for all special assessments excluding the East Main and Beamer Kentucky Special Assessments. For the Beamer Kentucky and East Main Special Assessments, the County is charging an annual \$16 levy fee per parcel. Any increase to these levy fees charged by the County would have to be approved by the City and adopted in a separate resolution.

Discussion

The City Council's adoption of the resolutions will provide a formal, specific and written expression of instructions associated with the collection of the assessments by the County. In addition, the resolutions also confirm that the assessments conform to applicable state laws and that the City releases the County from any potential liability or expenditure arising out of the collection. All of the conditions expressed in the resolutions, including the compliance with Proposition 218 and collections of the parcel levies, have been in existence since the assessments were implemented. However, the formal instructions associated with the assessments need to be updated which is the primary reason why the County has requested the Council's adoption of the resolutions described herein.

Fiscal Impact

If the resolutions are approved, total City assessments that would be collected through County property tax rolls for the special districts described herein are \$6,676,385. These revenues have been projected in the FY 10 budget and updated 10-year Plan. County levies of \$10,178 charged for collecting the assessments are also included in the FY 10 budget.

Recommendation for Action

Staff recommends that City Council adopt Resolutions Nos. _____ entitled “Requesting Collection of Charges on Tax Roll” for the Lighting and Landscaping Districts, the Assessment Districts and the Community Facility Districts.

Prepared by: Rex Greenbaum
Senior Accountant

Reviewed by: Amber D’Amato
Finance Officer

Mark G. Deven
City Manager

Attachments

RESOLUTION NO. _____

REQUESTING COLLECTION OF CHARGES ON TAX ROLL.

Whereas, the City of Woodland (hereinafter "District/City") requests the County of Yolo collect on the County tax rolls certain charges which have been imposed pursuant to section 8682 & 22526(c) of The Streets and Highways Code of the State of California by the City for the following Districts:

East Main Street Assessment District, Series 2001
Reassessment District 93-1 (Beamer Kentucky). Series 2006

Whereas, the County has required as a condition of the collection of said charges that the District/City warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the Board/Council of District/City that:

1. The Auditor-Controller of Yolo County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District/City warrants and represents that the taxes, assessments, fees and/or charges imposed by the District/City and being requested to be collected by Yolo County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District/City releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District/City,
4. The District/City agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "INDEMNIFIED Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's/City's said taxes, assessments, fees and/or charges requested to be collected by County for District/City, or in any manner arising out of District's/City's establishment and imposition of said taxes, assessments, fees and/or charges. District/City agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's/City's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District/City, including property taxes.

5. The District/City agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District/City by County from any person concerning the District's/City's taxes, assessments, fees and/or charges, and that District/City will not refer such persons to County officers and employees for response.

6. The District/City agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800. The County is charging an annual \$1 levy fee per parcel for all special assessments excluding the East Main and Beamer Kentucky Special Assessments. For the Beamer Kentucky and East Main Special Assessments, the County is charging an annual \$16 levy fee per parcel. Any increase to these levy fees charged by the County would have to be approved by the City and adopted in a separate resolution.

PASSED AND ADOPTED by District/City this _____ day of _____, 20____, by the following vote on roll call:

AYES Boardmembers/Councilmembers:
NOES Boardmembers/Councilmembers:
ABSENT Boardmembers/Councilmembers:

Chairperson/Mayor

ATTEST:

District/City Clerk

RESOLUTION NO. _____

REQUESTING COLLECTION OF CHARGES ON TAX ROLL

Whereas, the City of Woodland (hereinafter “City”) requests the County of Yolo to collect on the County tax rolls certain charges which have been imposed pursuant to Chapter 2.5, Part 1, Division 2, Title 5 (commencing with Section 53311) of the California Government Code by the City for the following Districts:

City of Woodland Community Facilities District No. 1 (Gibson Ranch)
City of Woodland Community Facilities District No. 2004-1 (Spring Lake)

Whereas, the County has required as a condition of the collection of said charges that the City warrant the legality of said charges and defend and indemnify the County from any challenge of the legality thereof,

Now, Therefore, Be It Hereby Resolved by the City Council of the City that:

1. The Auditor-Controller of Yolo County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The City warrants and represents that the taxes, assessments, fees and/or charges imposed by the City and being requested to be collected by Yolo County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The City releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of City.
4. The City agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of City’s said taxes, assessments, fees and/or charges requested to be collected by County for City, or in any manner arising out of City’s establishment and imposition of said taxes, assessments, fees and/or charges. City agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of City’s taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of City, including property taxes.
5. The City agrees that its officers, agents and employees will cooperate with the County in answering questions referred to City by County from any person

concerning the City's taxes, assessments, fees and/or charges, and that City will not refer such persons to County officers and employees for response.

6. The City agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and/or charges, as provided by Government Code Sections 29304 and 51800. The County is charging an annual \$1 levy fee per parcel for all special assessments excluding the East Main and Beamer Kentucky Special Assessments. For the Beamer Kentucky and East Main Special Assessments, the County is charging an annual \$16 levy fee per parcel. Any increase to these levy fees charged by the County would have to be approved by the City and adopted in a separate resolution.

PASSED AND ADOPTED by the City this _____ day of _____, 20____, by the following vote on roll call:

AYES Council Members:

NOES Council Members:

ABSENT Council Members:

Mayor

ATTEST:

City Clerk

RESOLUTION NO. _____

REQUESTING COLLECTION OF CHARGES ON TAX ROLL.

Whereas, the City of Woodland (hereinafter "District/City") requests the County of Yolo collect on the County tax rolls certain charges which have been imposed pursuant to section 50078 of The Government Code of the State of California by the City for the following District:

Fire Suppression Assessment District.

Whereas, the County has required as a condition of the collection of said charges that the District/City warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the Board/Council of District/City that:

1. The Auditor-Controller of Yolo County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District/City warrants and represents that the taxes, assessments, fees and/or charges imposed by the District/City and being requested to be collected by Yolo County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District/City releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District/City,
4. The District/City agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "INDEMNIFIED Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's/City's said taxes, assessments, fees and/or charges requested to be collected by County for District/City, or in any manner arising out of District's/City's establishment and imposition of said taxes, assessments, fees and/or charges. District/City agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's/City's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District/City, including property taxes.

5. The District/City agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District/City by County from any person concerning the District's/City's taxes, assessments, fees and/or charges, and that District/City will not refer such persons to County officers and employees for response.

6. The District/City agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800. The County is charging an annual \$1 levy fee per parcel for all special assessments excluding the East Main and Beamer Kentucky Special Assessments. For the Beamer Kentucky and East Main Special Assessments, the County is charging an annual \$16 levy fee per parcel. Any increase to these levy fees charged by the County would have to be approved by the City and adopted in a separate resolution.

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AYES Boardmembers/Councilmembers:

NOES Boardmembers/Councilmembers:

ABSENT Boardmembers/Councilmembers:

Chairperson/Mayor

ATTEST:

District/City Clerk

RESOLUTION NO. _____

REQUESTING COLLECTION OF CHARGES ON TAX ROLL.

Whereas, the City of Woodland (hereinafter "District/City") requests the County of Yolo collect on the County tax rolls certain charges which have been imposed pursuant to section 22645 of The Streets and Highway Code of the State of California by the City for the following Districts:

Spring Lake Landscaping and Lighting District;

Gateway Landscaping and Lighting District; and

Whereas, the County has required as a condition of the collection of said charges that the District/City warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the Board/Council of District/City that:

1. The Auditor-Controller of Yolo County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District/City warrants and represents that the taxes, assessments, fees and/or charges imposed by the District/City and being requested to be collected by Yolo County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District/City releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District/City,
4. The District/City agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "INDEMNIFIED Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's/City's said taxes, assessments, fees and/or charges requested to be collected by County for District/City, or in any manner arising out of District's/City's establishment and imposition of said taxes, assessments, fees and/or charges. District/City agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's/City's taxes, assessments, fees and/or charges, the County may offset the amount of the

judgment from any other monies collected by County on behalf of District/City, including property taxes.

5. The District/City agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District/City by County from any person concerning the District's/City's taxes, assessments, fees and/or charges, and that District/City will not refer such persons to County officers and employees for response.
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ABSENT Boardmembers/Councilmembers:

Chairperson/Mayor

ATTEST:

District/City Clerk

RESOLUTION NO. _____

REQUESTING COLLECTION OF CHARGES ON TAX ROLL.

Whereas, the City of Woodland (hereinafter "District/City") requests the County of Yolo collect on the County tax rolls certain charges which have been imposed pursuant to section 22646 and 22647 of The Streets and Highway Code of the State of California by the City for the following Districts:

Gibson Ranch Landscaping and Lighting District.
North Park Landscaping and Lighting District.
Streng Pond Landscaping and Lighting District.
West Wood Unit No. 1 Landscaping and Lighting District.

Whereas, the County has required as a condition of the collection of said charges that the District/City warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the Board/Council of District/City that:

1. The Auditor-Controller of Yolo County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District/City warrants and represents that the taxes, assessments, fees and/or charges imposed by the District/City and being requested to be collected by Yolo County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District/City releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District/City,
4. The District/City agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "INDEMNIFIED Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's/City's said taxes, assessments, fees and/or charges requested to be collected by County for District/City, or in any manner arising out of District's/City's establishment and imposition of said taxes, assessments, fees and/or charges. District/City agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's/City's taxes, assessments, fees and/or charges, the County may offset the amount of the

judgment from any other monies collected by County on behalf of District/City, including property taxes.

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NOES Boardmembers/Councilmembers:

ABSENT Boardmembers/Councilmembers:

Chairperson/Mayor

ATTEST:

District/City Clerk

RESOLUTION NO. _____

REQUESTING COLLECTION OF CHARGES ON TAX ROLL

Whereas, the City of Woodland (hereinafter “City”) requests the County of Yolo to collect on the County tax rolls certain charges which have been imposed pursuant to section 53340 of Government Code of the State of California by the City for the following District:

Spring Lake Maintenance Community Facilities District

Whereas, the County has required as a condition of the collection of said charges that the City warrant the legality of said charges and defend and indemnify the County from any challenge of the legality thereof,

Now, Therefore, Be It Hereby Resolved by the City Council of the City that:

1. The Auditor-Controller of Yolo County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The City warrants and represents that the taxes, assessments, fees and/or charges imposed by the City and being requested to be collected by Yolo County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The City releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of City.
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PASSED AND ADOPTED by the City this _____ day of _____, 20____, by the following vote on roll call:

AYES Council Members:

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ABSENT Council Members:

Mayor

ATTEST:

City Clerk