

# EL DORADO LAFCO

## LOCAL AGENCY FORMATION COMMISSION

### **RESOLUTION NUMBER L-2017-10**

Tahoe Paradise Resort Improvement District “Accelerated Reorganization”  
(Conversion) to a Recreation and Park District  
LAFCO Project No. 2017-04

**WHEREAS**, in 1961, the California Legislature authorized the creation of resort improvement districts under the Resort Improvement District Law (Public Resources Code §13003 et seq.); and

**WHEREAS**, the Tahoe Paradise Resort Improvement District (“TPRID”) was formed pursuant to the Resort Improvement District Law in 1965 to own and operate Tahoe Paradise Park and to provide recreation and park services within the District; and

**WHEREAS**, the TPRID service area is located in the south Tahoe Basin of El Dorado County, along Highway 50 between the intersection of Highways 50 and 89 and the City of South Lake Tahoe; and

**WHEREAS**, in 1965, the California Legislature provided that no new resort improvement districts may be created, but that existing districts may remain; and

**WHEREAS**, provisions of Public Resources Code Section 13003 have become outdated and in conflict with subsequent legislation and Constitutional provisions; and

**WHEREAS**, in 2010 the California Legislature passed Senate Bill 1023, creating an expedited procedure to encourage existing resort improvement districts to convert to more modern community services districts; and

**WHEREAS**, Senate Bill 1023 specifically provided an accelerated reorganization process to convert TPRID into a recreation and park district; and

**WHEREAS**, the accelerated reorganization legally involves the dissolution of Tahoe Paradise Resort Improvement District and the formation of the Tahoe Paradise Recreation and Park District; and

**WHEREAS**, Senate Bill 1023 stipulates that the accelerated reorganization is not subject to a conducting authority hearing or an election; and

**WHEREAS**, Senate Bill 1023 sunsets on January 1, 2018; and

**WHEREAS**, on June 15, 2017, the TPRID Board of Directors adopted District Resolution 17-01 (“petition”) requesting the accelerated reorganization of the TPRID to a recreation and park district; and

**WHEREAS**, on June 15, 2017, TPRID submitted the petition to the El Dorado Local Agency Formation Commission (“LAFCO”); and

**WHEREAS**, the accelerated reorganization proposal (hereinafter referred to as the “Conversion”) was assigned LAFCO Project No. 2017-04 and is referred to as the “Tahoe Paradise Resort Improvement District Accelerated Reorganization (Conversion) to a Recreation and Park District”; and

**WHEREAS**, TPRID includes 6,069 parcels, consisting of approximately 1,659 acres, shown in “Exhibit A” (hereinafter referred to as the “subject territory”); and

**WHEREAS**, the petition includes proposed terms and conditions for the Conversion, as specified in Government Code §56853.6(d); and

**WHEREAS**, the petition is in conformance with Government Code §56853.6 et seq.; and

**WHEREAS**, Revenue and Taxation Code §99 requires an agreement for the exchange of property tax revenues in the event of a jurisdictional change of local agencies; and

**WHEREAS**, property tax exchange negotiations were completed and approved by the County of El Dorado Board of Supervisors (“the County”) on August 15, 2017 and by the TPRID Board of Directors on August 10, 2017; and

**WHEREAS**, the Executive Officer reviewed the Conversion for conformance under the California Environmental Quality Act (“CEQA”) and determined that the Conversion is consistent with the determinations of a Class 20 Categorical Exemption under Section 15320 of the State CEQA Guidelines; and

**WHEREAS**, the Executive Officer examined the petition, certified that it is adequate and has accepted the petition for filing on August 22, 2017; and

**WHEREAS**, the Executive Officer set a public hearing for September 27, 2017 for consideration of the petition and the environmental determination and caused Notice thereof to be posted, published and mailed at the times and in the manner required by law at least twenty-one (21) days in advance of that date; and

**WHEREAS**, said Notice stated that the petition and the environmental determination would be considered by this Commission at the hearing; and

**WHEREAS**, the Executive Officer, pursuant to Government Code §56665, has reviewed this petition and prepared and distributed a report, including recommendations, and has furnished a copy of this report to each person entitled to a copy at least five (5) days prior to the September 27, 2017 meeting during which the petition was considered; and

**WHEREAS**, on September 27, 2017, the matter came on regularly for hearing before this Commission, at the time and place specified in the Notice of the Public Hearing; and

**WHEREAS**, at said hearing, the petition, the environmental determination, and the Executive Officer's Report and Recommendations were reviewed and considered; and

**WHEREAS**, an opportunity was given to all interested persons, organizations, and agencies to present oral or written protests, objections, and any other information concerning the proposal and all related matters; and

**WHEREAS**, this Commission has received, heard, discussed and considered all oral and written testimony related to the petition, including, but not limited to, protests and objections, the Executive Officer's report and recommendations, the environmental determination and each of the policies, priorities and functions set forth in the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, including those set forth in Government Code §§56583.6 and 56668, LAFCO's Policies and Guidelines and all other materials presented as prescribed by law.

**NOW, THEREFORE, IT IS HEREBY RESOLVED, DETERMINED, ORDERED AND FOUND** by the El Dorado Local Agency Formation Commission as follows:

1. Each of the foregoing recitals is true and correct.
2. This resolution making determinations is made pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, California Government Code §56000 et seq.
3. On June 15, 2017, the TPRID Board of Directors approved a resolution of application to apply to LAFCO for the accelerated reorganization (conversion) of the TPRID to a recreation and park district.
4. Application for this Conversion is made subject to Section 56853.6 by resolution of a 4-0-1 vote of the TPRID Board of Directors.
5. Pursuant to Government Code Section 56853.6(d)(2), upon Conversion, the Tahoe Paradise Recreation and Park District succeeds to, and is vested with, the same powers, duties, responsibilities, obligations, liabilities, and jurisdiction of the Tahoe Paradise Resort Improvement District.
6. The following agencies and districts were notified concerning this petition: El Dorado County Water Agency, El Dorado County Office of Education, Tahoe Resource Conservation District, Lake Tahoe Community College District, Lake Tahoe Unified School District, El Dorado County Sheriff's Department, South Tahoe Public Utility District, Happy Homestead Cemetery District, Tahoe Regional Planning Agency, South Lake Tahoe Recreation Facilities Joint Powers

Authority, Cal Tahoe Emergency Services Operations Authority, Lake Valley Fire Protection District, City of South Lake Tahoe, and El Dorado County Service Areas 3, 3 Zone 1-Ambulance, 3 Zone 2-South Shore Snow Removal, 3 Zone 4-Soil Erosion, 10, 10 Zone C-Waste Management, and 10 Zone F-Library.

7. There are 2,973 registered voters in the subject territory; therefore, the subject territory is considered inhabited per Government Code §56046.
8. A one-eighth page display advertisement notice of Commission proceedings was published in the Tahoe Daily Tribune 21 days prior to the hearing, in accordance with Government Code §56157(h), which allows for such noticing when more than 1,000 notices would be required to be mailed to landowners and registered voters.
9. The conducting authority proceedings and election are hereby waived in accordance with Government Code §56853.6.
10. The subject territory consists of two tax rate areas and is currently within TRAs 075-029 and 075-041.
11. The total assessed land value of the subject territory is \$1,158,335,389.
12. TPRID does not currently receive a share of property taxes.
13. The conversion will have no effect on the existing property tax apportionment, pursuant to the accelerated reorganization proceedings provided under Government Code Section 56853.6(d)(8).
14. Government Code §56853.6 does not explicitly waive the property tax negotiation process; therefore, the negotiation of property tax increment is required by Revenue and Taxation Code Sections 99 and 99.01.
15. The County of El Dorado Board of Supervisors and the TPRID Board of Directors both approved property tax exchange negotiations reaffirming that the Conversion will have no effect on the existing property tax apportionment.
16. TPRID's successor, the Tahoe Paradise Recreation and Park District, will not receive a share of property taxes after Conversion.
17. Upon completion of the approval proceedings, the proposed Tahoe Paradise Recreation and Park District shall provide the same type and level of recreation and park services to the subject territory.
18. CEQA Guidelines Section §15320 provides a categorical exemption to CEQA (Class 20) for, "changes in the organization or reorganization of local governmental agencies where the changes do not change the geographical area in which previously existing powers are exercised."

19. This petition is hereby found to be exempt from CEQA pursuant to California Code of Regulations §15320.
20. The petition meets the intent, policies, and priorities of this Commission, and the laws and policies within its jurisdiction and authority including, but not limited to, the TPRID sphere of influence and the El Dorado LAFCO Policies and Guidelines.
21. The Conversion will not result in negative impacts to the cost and adequacy of services otherwise provided in the area and it is in the best interests of the affected area and the total organization of local government agencies.
22. The proposal is assigned the following short form designation:

Tahoe Paradise Resort Improvement District Accelerated Reorganization  
(Conversion) to a Recreation and Park District  
LAFCO Project No. 2017-04
23. The Tahoe Paradise Resort Improvement District Accelerated Reorganization (Conversion) to a Recreation and Park District, dissolving the Tahoe Paradise Resort Improvement District and forming the Tahoe Paradise Recreation and Park District, is hereby approved, subject to the following conditions:
  - (a) The proposal includes the following terms and conditions, as specified in Government Code 56583.6(d):
    - (1) The proposed recreation and park district is declared to be, and shall be deemed, a recreation and park district as if the district had been formed pursuant to the Recreation and Park District Law (Chapter 4 (commencing with Section 5780) of Division 5 of the Public Resources Code). The exterior boundary and sphere of influence of the proposed recreation and park district shall be the exterior boundary and sphere of influence of the Tahoe Paradise Resort Improvement District.
    - (2) The proposed recreation and park district succeeds to, and is vested with, the same powers, duties, responsibilities, obligations, liabilities, and jurisdiction of the Tahoe Paradise Resort Improvement District.
    - (3) The status, position, and rights of any officer or employee of the Tahoe Paradise Resort Improvement District shall not be affected by the transfer and shall be retained by the person as an officer or employee of the proposed recreation and park district.
    - (4) The proposed recreation and park district shall have ownership, possession, and control of all books, records, papers, offices, equipment, supplies, moneys, funds, appropriations, licenses, permits, entitlements,

agreements, contracts, claims, judgments, land, and other assets and property, real or personal, owned or leased by, connected with the administration of, or held for the benefit or use of, the Tahoe Paradise Resort Improvement District.

(5) The unexpended balance as of the effective date of the accelerated reorganization of any funds available for use by the Tahoe Paradise Resort Improvement District shall be available for use by the proposed recreation and park district.

(6) No payment for the use, or right of use, of any property, real or personal, acquired or constructed by the Tahoe Paradise Resort Improvement District shall be required by reason of the succession pursuant to the accelerated reorganization, nor shall any payment for the proposed recreation and park district's acquisition of the powers, duties, responsibilities, obligations, liabilities, and jurisdiction be required by reason of that succession.

(7) All ordinances, rules, and regulations adopted by the Tahoe Paradise Resort Improvement District in effect immediately preceding the effective date of the accelerated reorganization shall remain in effect and shall be fully enforceable unless amended or repealed by the proposed recreation and park district, or until they expire by their own terms. Any statute, law, rule, or regulation in force as of the effective date of the accelerated reorganization, or that may be enacted or adopted with reference to the Tahoe Paradise Resort Improvement District shall mean the proposed recreation and park district.

(8) All allocations of shares of property tax revenue pursuant to Part 0.5 (commencing with Section 50) of the Revenue and Taxation Code, special taxes, benefit assessments, fees, charges, or any other impositions of the Tahoe Paradise Resort Improvement District shall remain in effect unless amended or repealed by the proposed recreation and park district, or they expire by their own terms.

(9) The appropriations limit established pursuant to Division 9 (commencing with Section 7900) of Title 1 for the Tahoe Paradise Resort Improvement District shall be the appropriations limit of the proposed recreation and park district.

(10) Any action by or against the Tahoe Paradise Resort Improvement District shall not abate, but shall continue in the name of the proposed recreation and park district, and the proposed recreation and park district shall be substituted for the Tahoe Paradise Resort Improvement District by the court in which the action is pending. The substitution shall not in any way affect the rights of the parties to the action.

(11) No contract, lease, license, permit, entitlement, bond, or any other agreement to which the Tahoe Paradise Resort Improvement District is a party shall be void or voidable by reason of the enactment of the accelerated reorganization, but shall continue in effect, with the proposed recreation and park district assuming all of the rights, obligations, liabilities, and duties of the Tahoe Paradise Resort Improvement District.

(12) Any obligations, including, but not limited to, bonds and other indebtedness, of the Tahoe Paradise Resort Improvement District shall be the obligations of the proposed recreation and park district. Any continuing obligations or responsibilities of the Tahoe Paradise Resort Improvement District for managing and maintaining bond issuances shall be transferred to the proposed recreation and park district without impairment to any security contained in the bond instrument.

- (b) TPRID shall agree to defend, indemnify, hold harmless and release the El Dorado Local Agency Formation Commission, its agents, officers, attorney and employees from any claim, action or proceeding brought against them or any of them, the purpose of which to attack, set aside, void, condition, challenge or annul the approval of this application or adoption of the environmental document which accompanies it. This indemnification obligation shall include, but not be limited to, damages, costs, expenses, attorney fees, or expert witness fees that may be asserted by any person or entity, including the applicant, arising out of, related to or in connection with the approval of this application, whether or not there is concurrent passive negligence of the part of the El Dorado Local Agency Formation Commission or its agents, officers, attorney or employees.
- (c) The Certificate of Completion shall be issued and recorded subsequent to the end of the 30-day reconsideration process (Government Code §56895), if no timely reconsideration request is filed.

- 24. All subsequent proceedings in connection with this Conversion shall be conducted only in compliance with the approved boundaries and conditions set forth in the attachments and any terms and conditions specified in this Resolution.
- 25. The Executive Officer is hereby authorized and directed to prepare, execute, and file with the Clerk of the County of El Dorado a Notice of Exemption for the Conversion, pursuant to Title 14 California Code of Regulations §15062.
- 26. The effective date shall be the five (5) working days after recordation by the County Recorder of the Executive Officer's Certificate of Completion, which shall be prepared and recorded after the conditions set forth above are met.
- 27. Upon and after the effective date of said reorganization, the affected territory, all inhabitants within such territory, and all persons entitled to vote by reasons of residing or owning land within the territory:

- (a) Shall be subject to the jurisdiction of the Tahoe Paradise Recreation and Park District, hereafter referred to as “the District”;
  - (b) Shall have the same rights and duties as under the Tahoe Paradise Resort Improvement District;
  - (c) Shall be liable for the payment of any authorized or existing taxes, fees, assessments and any bonded indebtedness of the District, including amounts which shall become due on account of any outstanding or then authorized but thereafter issued obligations of the District;
  - (d) Shall be subject to the collection of all taxes, assessments, service charges, rentals or rates as may be necessary to provide for such services;
  - (e) Shall be subject to all of the rules, regulations and ordinances of the District as now existing or hereafter amended.
28. All interested parties, including without limitation the Tahoe Paradise Recreation and Park District, agree that LAFCO retains in perpetuity the authority to enforce, through legal action or otherwise, all of the terms and conditions of the project approval.
29. The documents and materials which constitute the record of proceedings on which these findings are based are located at 550 Main Street, Suite E, Placerville, CA 95667. The custodian of these records is the Executive Officer.

**PASSED AND ADOPTED** by the El Dorado Local Agency Formation Commission at a regular meeting of said Commission, held September 27, 2017 by the following vote of said Commission.

	<b>AYE</b>	<b>NO</b>	<b>ABSTAIN</b>	<b>ABSENT</b>	<b>NOT VOTING</b>
Commissioner Acuna	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Commissioner Anderly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Commissioner Coco	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Commissioner Frentzen	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Commissioner Humphreys	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Commissioner Laine	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Commissioner Veerkamp	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alt. Commissioner Clerici	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alt. Commissioner Morrison	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alt. Commissioner Powell	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alt. Commissioner Ranalli	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ATTEST:

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Interim Clerk to the Commission

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Chairperson