RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes___ No❌)

Discussion and possible action relative to adopting a resolution requesting the State Board of Equalization to allow Mariposa County to become involved as an interested party in the hearing regarding PG & E’s taxable possessory interest in MID’s hydroelectric facility. A sample of the letter to be sent is attached as Exhibit “A.”

See attached memos for additional information.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

SPECIAL INSTRUCTIONS:
List the attachments and number the pages consecutively:

Memo to the Board
Memo from Assessor Office to Co. Counsel
Memo from Placer Co. Counsel w/ sample letter

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ADMINISTRATIVE OFFICER’S RECOMMENDATION:
This item on agenda as:

☑ Recommended
☐ Not Recommended
☐ For Policy Determination
☐ Submitted with Comment
☐ Returned for Further Action

Comment:

A.O. Initials: 🍀
MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

TO: JEFF GREEN, County Counsel

FROM: MARGIE WILLIAMS, Clerk of the Board

SUBJECT: PG&E’s TAXABLE POSSESSORY INTEREST IN MID’s HYDROELECTRIC FACILITY Resolution 00-338

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA,

ADOPTED THIS Order on October 3, 2000

ACTION AND VOTE:

Discussion and Possible Action Relative to Adopting a Resolution Requesting the State Board of Equalization to Allow Mariposa County to Become Involved as an Interested Party in the Hearing Regarding PG&E’s Taxable Possessory Interest in MID’s Hydroelectric Facility (County Counsel)

BOARD ACTION: Discussion was held with Jeff Green, County Counsel. Supervisor Balmain asked whether the County would incur any costs to participate in this matter. (M)Balmain, (S)Pickard, Res. 00-338 adopted. Further discussion was held. Becky Crafts, Interim Assessor, provided input relative to potential costs to the County, and she stated she will keep in contact with County Counsel on this matter. Supervisor Pickard advised of his contact with Dr. House to try to coordinate a presentation to the Board on this matter. Ayes: Unanimous.

cc: File
MEMORANDUM

DATE: September 25, 2000

TO: Board of Supervisors

FROM: Jeffrey G. Green, County Counsel

RE: PG & E's Taxable Possessory Interest in MID's Hydroelectric Facility

This is to advise you that there is going to be a hearing on above matter before the State Board of Equalization on November 28, 2000. The County Counsels and the Assessors from the affected counties have requested that our Board adopt a resolution requesting the State Board of Equalization to allow the County to become involved as an interested party in the hearing. The matter will be handled primarily by Placer County with Mariposa County lending its support of their position.

Additional information relative to this matter is available in my office should you desire to review it.

rs

Attachment
TO: Jeffrey G. Green, County Counsel

Subject: PG & E's Taxable Possessory Interest in MID's hydroelectric facility

Dear Jeff:

PG&E's taxable possessory interest in the hydroelectric facility owned by the Merced Irrigation District is being assessed at $34,035,438 on the 2000/01 Mariposa State Utility Roll.

If PG&E prevails in its assessment appeal, Mariposa County would see a $34 million value reduction in the 2000 State Assessed Roll and a loss of approximately $340,000 in tax revenue. This reduction would result in a net loss to the County's General Fund of approximately $85,000 for FY 2000/01.

This office feels strongly that the possessory interest assessment is valid based on existing statutes and appraisal practices. This assessment has been the basis for the property tax revenue since 1985.

We feel that Mariposa should join the other counties in voicing unified support that PG&E's appeal is without merit.

Thank you for your attention in this matter.

Becky Crafts,
Interim Assessor/ Recorder

Mariposa County Hall of Records