

DEPARTMENT: Public Works

BY: Dana Hertfelder

PHONE: 966-5356

RECOMMENDED ACTION AND JUSTIFICATION:

07-574

Approve Budget Action reducing General Fund Contingency by \$3,268 and transferring that amount to Fund 501 (Land, Building and Improvements) to pay off the MPUD assessment on APN 013-186-009, which is part of the Arts Park.

In July 2002 Mariposa County purchased several small parcels of land to develop the Arts Park. One of these parcels had an assessment on it from MPUD for the Saxon Creek Project. The assessment was not paid off during escrow and MPUD has periodically sent letters to the County asking us to resolve this matter. The normal procedure for parcels with an assessment attached to them is that the property owners are billed annually on their property tax bills for principal and interest due. The Tax Collector does not generate property tax bills for County owned parcels, so no interest or principal payments have been made on the assessment for several years.

The payoff amount for the assessment on this parcel was calculated by Wilson & Associates (attached). The amount due is \$3,267.50 if paid by December 31, 2007. The Auditors Office suggested using fund 501 to pay the assessment since it pertains to the purchase of land.

MPUD is also requesting payment of another assessment on a .34 acre narrow strip of land adjacent to Old Highway North, but Public Works is researching the history of that parcel before we request any action on it.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board approved the purchase of land at 4<sup>th</sup> Street and Highway 140 for the purpose of developing an Arts Park.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Do not approve the requested action; we would be unable to pay MPUD for the outstanding assessment.

Financial Impact? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Current FY Cost: \$ \$3,268	Annual Recurring Cost: \$ -0-
Budgeted In Current FY? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Partially Funded		
Amount in Budget: \$ -0-		List Attachments, number pages consecutively
Additional Funding Needed: \$ 3,268		1. Letter from MPUD (2 pages)
Source:		2. Wilson & Associates payoff letter
Internal Transfer _____		3. Budget Action Form
Unanticipated Revenue _____ 4/5's vote		
Transfer Between Funds _____ 4/5's vote		
Contingency <input checked="" type="checkbox"/> 4/5's vote		
( X ) General ( ) Other		

**CLERK'S USE ONLY:**

Res. No.: 07-574 Ord. No. \_\_\_\_\_

Vote - Ayes: 5 Noes: \_\_\_\_\_

Absent: \_\_\_\_\_

*MW* Approved

( ) Minute Order Attached ( ) No Action Necessary

The foregoing instrument is a correct copy of the original on file in this office.

Date: \_\_\_\_\_

Attest: MARGIE WILLIAMS, Clerk of the Board  
County of Mariposa, State of California

By: \_\_\_\_\_  
Deputy

**COUNTY ADMINISTRATIVE OFFICER:**

Requested Action Recommended

No Opinion

Comments:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

CAO: *[Signature]*

## BUDGET ACTION FORM

FUND	DEPT/DIV	ACCOUNT	DESCRIPTION	PROJECT	INCREASE	DECREASE
501	1300	309-1600	Transfer In		(3,268)	
501	1300	770-0601	Capital Improvement Projects	PW 0801	3,268	
001	0161	427-0701	Transfer Out - Land, Bldgs & Improvements		3,268	
001	0104	414-1090	GENERAL CONTINGENCY			3,268
<b>TRANSFER BETWEEN FUNDS</b>						
501	1300	309-1600	Transfer In		(3,268)	
001	0161	427-0701	Transfer Out - Land, Bldgs & Improvements		3,268	
<b>TOTAL</b>					<b>3,268</b>	<b>3,268</b>

- ACTION REQUESTED: (Check all that apply)
- Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the county budget, or in any one fund of the budget, or appropriating Reserve for Contingencies
  - Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit;

JUSTIFICATION: To pay off the Saxon Creek assessment on APN 013-186-009.

DEPT HEAD SIGNATURE <i>[Signature]</i>	DATE 12/03/07
APPROVED BY RES NO. 07-574 CLERK <i>[Signature]</i>	DATE 12-18-07

**501 Land, Buildings & Improvements**

AUDITOR'S USE ONLY

BA#

Budget Action Form Revised 11/95

DIRECTORS:  
WILLIAM H. BONDSHU  
DANA L. FINNEY  
ROBERT W. MCKNIGHT  
BRIAN MULLER  
DAVID RADANOVICH

MARK L. ROWNEY, SEC.-MGR.

# MARIPOSA PUBLIC UTILITY DISTRICT

P.O. Box 494  
Mariposa, CA 95338  
(209) 966-2515 FAX (209) 966-6615  
mpud@sti.net

water

wastewater

fire protection

September 6, 2005

Mr. Dana Hertfelder  
Mariposa County Public Works  
Ben Hur Road  
Mariposa, CA 95338

REF: MARIPOSA COUNTY ACQUISITION OF PROPERTIES  
ASSESSMENT DISTRICT 94-1

Dear Dana:

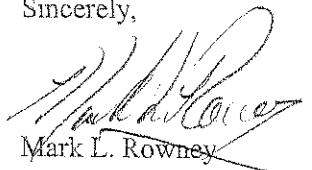
The Mariposa Public Utility District created an assessment district to finance a portion of the Saxon Creek water project. The assessment district boundaries are generally consistent with the MPUD boundary. Properties within the assessment district were assessed proportionate to the estimated benefit parcels receive from the project or would potentially receive when fully developed. At the time MPUD was established, assessments on publicly owned parcels were paid down by grant funds received to pay a portion of project costs. Since that time, when Mariposa County acquires property with an assessment lien, it is paid in total at the time of acquisition.

In 2003 Mariposa County acquired a parcel of land adjacent to the Old Highway described as APN #013-030-0080. This parcel was originally assessed benefit for one equivalent dwelling unit (EDU) and the appropriate lien was filed in 1995. This same parcel was made a part of APN #013-030-0130 then deeded to Mariposa County as a portion of #013-030-0130. MPUD still has a lien on the parcel acquired by Mariposa County.

The County acquired three parcels that now make up the site of the Arts Park on 4<sup>th</sup> Street. The original parcels (APN #013-186-0030, 0040 and 0050) have been combined to form a single parcel described as APN #013-186-0090. MPUD filed an assessment lien on parcel #013-186-0030 in 1995. Parcels #013-186-0040 and 0050 were either previously paid or not assigned benefit. Mariposa County did pay one annual assessment on parcel #013-186-0030 for the tax year 2003-2004. The annual assessment for tax year 2004-2005 was not paid. Per my letter dated Nov. 20, 2003 (~~copy attached~~) Mariposa County was considering paying off this lien.

Please let me know how the County wishes to proceed. The current annual assessments on APN #013-030-0080 is approximately \$91.00. The annual assessment on APN #013-186-0090 (previously -0030) is approximately \$182.00. The current total lien amounts on the parcels are approximately \$1,565 and \$3,084, respectively. I will acquire the exact totals when notified of your preferred method of addressing these assessments. Thank you.

Sincerely,



Mark L. Rowney  
General Manager

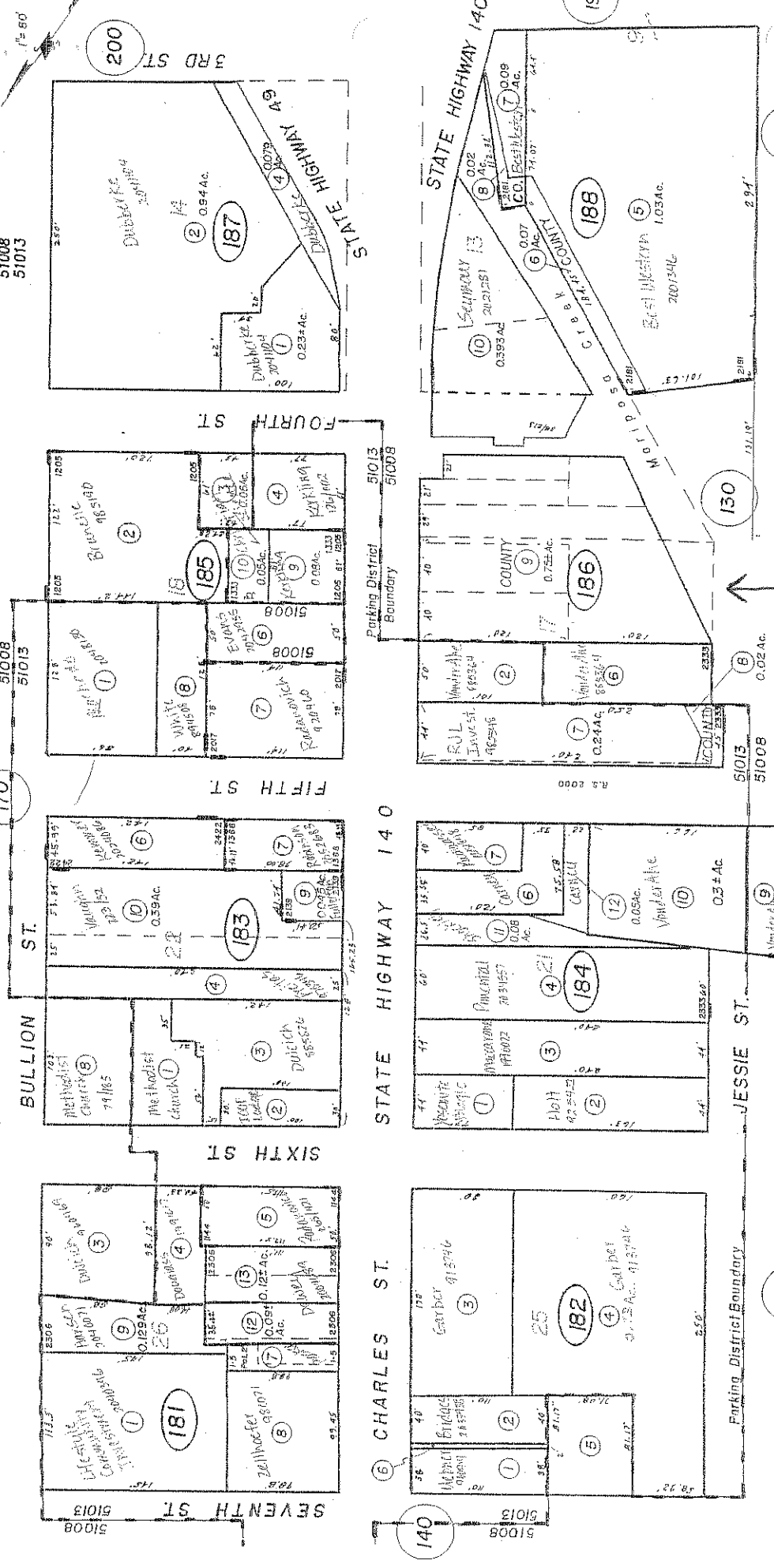
MLR:gp  
att: as noted

ATTACHMENT #1

(1)

Tax Area Code  
51008  
51013

BLOCKS 13, 14, 17, 18, 21, 22, 25 & 26, TOWN OF MARIPOSA



ASSESSOR'S PLATS ARE FOR GENERAL  
PROPERTY LOCATION AND TAX PURPOSES  
ONLY. THEY MAY NOT BE USED AS A BASIS  
FOR LEGAL PROPERTY DESCRIPTIONS.

Assessor's Map Bk. 13-Pg. 180  
County of Mariposa, Calif.  
2005

NOTE - Assessor's Block Numbers Shown in Ellipses.  
Assessor's Parcel Numbers Shown in Small Circles.

R.S. 314	P.M. 1-5
1144	2306
1205	2333
1368	2422
1476	1335
1771	2000
2000	2017
2017	2139

**Wilson & Associates**  
7600 North Ingram Avenue, Suite 202  
Fresno, California 93711  
(559) 436-6644  
Fax: (559) 436-6646

RECEIVED  
OCT - 4 2007  
MPUD

5522

October 3, 2007

Mark Rowney, Manager  
Mariposa Public Utility District  
P. O. Box 494  
Mariposa, CA 95338

Re: Payoff Calculation for Assessment No. 546A (APN 013-186-009) - Assessment District No. 94-1

Dear Mark:

We have completed the payoff calculation for Assessment No. 546A (APN 013-186-009):

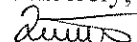
\$3,169.76	- Original assessment principal
- 30.68	- 1995/1996 principal
- 33.25	- 1996/1997 principal
- 34.48	- 1997/1998 principal
- 35.71	- 1998/1999 principal
- 36.94	- 1999/2000 principal
- 39.41	- 2000/2001 principal
- 40.64	- 2001/2002 principal
- 43.10	- 2002/2003 principal
- 44.33	- 2003/2004 principal
<u>\$2,831.22</u>	- Remaining principal after the 2003/2004 tax year (last year paid)
+127.40	- 2004/2005 interest
+125.30	- 2005/2006 interest
+123.14	- 2006/2007 interest
<u>\$3,207.06</u>	- The total amount <i>owed</i> through the end of the 2006/2007 tax year
+ 60.44	- 6 months' interest (to March 2008)
→ <u>\$3,267.50</u>	- The total <i>payoff amount</i> if this parcel is paid off <i>before December 31, 2007</i> (in time for the March 2008 bond call)
+ 60.43	- additional 6 months' interest (to September 2008)
<u>\$3,327.93</u>	- The total <i>payoff amount</i> if this parcel is paid off after December 31, 2007, but <i>before June 30, 2008</i> (in time for the September 2008 bond call)

**Note:** Handling charges for the tax years 2004/2005 through 2007/2008 have not been added to the above-stated payoff amounts. Please let us know if you want those charges calculated for you.

For the RECDS bonds there is no reserve fund and there is no bond call premium.

If you have any questions on this matter, please call.

Sincerely,



Dejan Pavić

Wilson & Associates

ATTACHMENT #2