

IN THE MATTER OF:

RESOLUTION SUPPORTING ASSEMBLY BILL 1191 )  
RELATIVE TO CORRECTING THE PROPERTY TAX )  
SHORTFALL INCURRED BY LOCAL GOVERNMENTS )  
AS A RESULT OF THE TRIPLE FLIP/VLF SWAP )  
PROGRAMS ENACTED BY THE STATE OF CALIFORNIA )

RESOLUTION NO. 12-056

**WHEREAS**, in 1992, the State of California began its intervention into local property tax funding by shifting part of the burden of educational funding to local governments through the creation of the property tax Educational Augmentation Revenue Fund (ERAF); and

**WHEREAS**, in 2004, the State approved economic recovery bonds that swapped a portion (0.25%) of local sales tax for property tax; and

**WHEREAS**, in 2004, the State reduced the Vehicle License Fee (VLF) with the understanding that local governments would receive property tax in-lieu of these funds; and

**WHEREAS**, a loophole in the Revenue and Taxation Code relating to the classification of a local school district and use of ERAF to reimburse local agencies has broken the promise by the State Legislature to fully reimburse the County of Amador and the incorporated cities in Amador County, for these important revenue sources; and

**WHEREAS**, Assemblywoman Alyson Huber has drafted Assembly Bill 1191 to rectify this unintended consequence of these actions by the State; and

**WHEREAS**, there is the potential that Assembly Bill 1191 creates reimbursable state mandates related to the preparing and presenting claims for recovery of funds not otherwise available from schools' property taxes, the County of Amador hereby recognizes and affirms that by requesting passage of Assembly Bill 1191, the County waives any right it may have to seek reimbursement of the costs associated with preparing and presenting any claims under Assembly Bill 1191.


**NOW, THEREFORE, BE IT RESOLVED**, that the County of Amador supports and requests the passage of Assembly Bill 1191, and the County of Amador hereby recognizes and affirms that by requesting passage of Assembly Bill 1191, the County waives any right it may have to seek reimbursement of the costs associated with preparing and presenting any claims under Assembly Bill 1191. The Chairman is authorized to send letters of support for Assembly Bill 1191 and any other actions appropriate to support approval of this legislation.

The foregoing resolution was duly passed and adopted by the Board of Supervisors of the County of Amador at a regular meeting on the 26<sup>th</sup> day of June, 2012, by the following vote:

AYES: Theodore F. Novelli, Richard M. Forster, Louis D. Boitano, Brian Oneto and John Plasse  
NOES: None  
ABSENT: None

  
\_\_\_\_\_  
Chairman, Board of Supervisors

ATTEST:  
JENNIFER BURNS, Clerk of the  
Board of Supervisors, Amador County,  
California

  
\_\_\_\_\_  
(RESOLUTION NO. 12-056)