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COUNTY COUNSEL:
Gregory Priamos

CLERK OF THE BOARD:
Vanessa Delgado

**Agenda Item
Regular Meeting of the
Board of Supervisors
Tuesday, October 14, 2025**

Item Number: 1.12

MEETING DATE: 10/14/2025

DEPARTMENT: RESOURCE MANAGEMENT AGENCY

AGENDA ITEM PREPARER: Steve Loupe

DEPT HEAD/DIRECTOR: Steve Loupe

SUBJECT:

RESOURCE MANAGEMENT AGENCY - S. LOUPE, PUBLIC WORKS ADMINISTRATOR

1. Adopt Resolution to advise the County Auditor of the Board of Supervisors' concurrence with the Sunnyslope County Water District Action approving a zero property tax exchange for Annexations to the Sunnyslope County Water District for installation of water and sanitary sewer infrastructure to various parts of the County that would allow residents to utilize that infrastructure; and
2. Authorize the Chair to sign.

SBC FILE NUMBER: 105.3

RESOLUTION NO.: 2025-81

AGENDA SECTION:

CONSENT AGENDA

BACKGROUND/SUMMARY:

The County of San Benito does not operate a municipal water system or a municipal sanitary sewer system that is available to the general public. There are two County CSA districts that provide those services solely to the residents of those CSAs. Those residents pay assessments that fund those water and sewer services. The CSA districts are revenue neutral and have no financial impact to the County's General Fund.

Sunnyslope County Water District is installing infrastructure to various parts of the County that would allow residents to utilize that infrastructure. The purpose of this zero-property tax agreement is to allow those residents to annex into Sunnyslope County Water District and to connect to that infrastructure.

In the past the Board of Directors of the Sunnyslope County Water District (hereafter Board of Directors) adopted a resolution pursuant to Section 99.02(b) of the Revenue and Taxation Code, which approved a

zero-property tax exchange for the annexation of property from the unincorporated County of San Benito to the Sunnyslope County Water District (SCWD); and the Board of Directors' decision to approve a zero-property tax exchange was based in part on the fact that the sole purpose of the SCWD is to provide public water and sewer services as an Enterprise Fund, and that service will be primarily financed from service charges and not from property taxes. The SCWD Board of Directors concluded that such annexations do not justify a change in the distribution of property taxes.

This Resolution serves as the County's agreement pursuant to California Revenue and Taxation Code Sections 99, 99.01 and 99.02 to the annexation of property from the unincorporated County of San Benito to the SCWD, without an exchange of property tax base or increment so that 100% of the base property tax and increment currently assigned to the County of San Benito shall remain with the County. This Resolution only applies to annexations to the SCWD, with no other concurrent annexations to other local agencies. Such concurrent annexations will require separate action by the Board of Supervisors. Furthermore, this Resolution may be rescinded or amended by further action of the Board, with such change applying to any annexations not yet final at the time the Board takes such action and thereafter causes notice of such action to be forwarded to the County Auditor and the Local Agency Formation Commission.

FISCAL IMPACT:

There is no fiscal impact to the County.

STAFF RECOMMENDATION:

1. Adopt Resolution to advise the County Auditor of the Board of Supervisors' concurrence with the Sunnyslope County Water District Action approving a zero property tax exchange for Annexations to the Sunnyslope County Water District for installation of water and sanitary sewer infrastructure to various parts of the County that would allow residents to utilize that infrastructure; and
2. Authorize the Chair to sign.

ATTACHMENTS:

[Agenda Fact Sheet - Property Tax Transfer Sunnyslope Water](#)

[Board Resolution - No Property Tax Transfer for Annexations to Sunnyslope County Water District](#)