



Agenda Date: 3/14/2006  
Agenda Placement: 6E

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Margaret Woodbury for Robert Westmeyer - County Counsel  
County Counsel  
**REPORT BY:** Brandi Periera, Paralegal, 251-1090  
**SUBJECT:** Requests for exemption from farmworker housing assessment for County Service Area No. 4

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### **RECOMMENDATION**

County Counsel requests adoption of a resolution approving the following request for exemption from the 2005-2006 assessments for County Service Area No. 4:

<u>Owner</u>	<u>Assessor's Parcel No.</u>
Harold Moskowitz, TR et al.	032-420-011-000

### **EXECUTIVE SUMMARY**

The parcels subject to CSA No. 4 assessment are those consisting of one or more planted vineyard acres. Government Code Section 25210.4h and Napa County Code Section 3.12.060 provide that vineyard property owners who present proof to the Board that they are providing housing for their own workers shall be exempt from the assessment. The attached resolution partially exempts 1 parcel from the assessment.

### **FISCAL IMPACT**

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	Yes
Where is it budgeted?	County Service Area No. 4. Based upon the Engineer's Report, the total reduction of the assessment revenues from the proposed actions would be \$369.17.
Is it Mandatory or Discretionary?	Mandatory
Is the general fund affected?	No

Future fiscal impact: None. Exemptions must be evaluated and approved annually.  
Consequences if not approved: The affected property owners will have to pay the assessments.  
Additional Information:

### **ENVIRONMENTAL IMPACT**

**ENVIRONMENTAL DETERMINATION:** General Rule. It can be seen with certainty that there is no possibility the proposed action may have a significant effect on the environment and therefore CEQA is not applicable [See Guidelines For the Implementation of the California Environmental Quality Act, 14 CCR 15061(b)(3)].

### **BACKGROUND AND DISCUSSION**

CSA No. 4 was formed for the purpose of providing funding for farmworker housing programs. Qualifying property owners approved the imposition of a yearly assessment not to exceed \$10.00 per planted vineyard acre. Government Code section 25210.4h provides that a vineyard property owner shall be exempt from the assessment if and to the extent the owner provides proof to the Board that the owner provides housing for the persons who work in the vineyard. This section also provides that no assessment shall be imposed on any parcel that exceeds the reasonable cost of the proportional special benefit conferred on the parcel.

Napa County Code Section 3.12.060 also provides that the Board of Supervisors shall consider a request for exemption from the Assessments for a specific assessment year as long as a written request for the exemption has been received from the property owner no later than three months after the date of the tax bill for those particular assessments. A request for exemption has been received within the foregoing time period from George Moskowitz, representing Harold Moskowitz TR, et al.

George Moskowitz has requested a 29 percent exemption from his assessment of \$1,272.99 because he provides housing for 2 of the 7 farmworkers who work on his vineyard property. It should be noted that Mr. Moskowitz's request for exemption lists the former Assessor's Parcel Number (APN) for his parcel. The APN listed on the resolution is the current APN listed on the tax bill for this parcel.

### **SUPPORTING DOCUMENTS**

- A . Request for Exemption
- B . Exemption Resolution

CEO Recommendation: Approve

Reviewed By: Maiko Klieman