

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

723



FROM: Economic Development Agency / Treasurer-Tax Collector /
County Auditor-Controller / County Counsel

SUBMITTAL DATE:
October 27, 2011

SUBJECT: Wildomar Landscape Maintenance District 2006-1 Special Assessment Refunds

RECOMMENDED MOTION: That the Board of Supervisors:

1. Conduct a public hearing and take official notice of the Court of Appeal decision in *Beutz v. County of Riverside*, 184 Cal.App.4th 1516 (2010) judicially invalidating the special assessments levied on behalf of the Wildomar Landscape Maintenance District (Wildomar LMD);

(Continued)

Don Kent

Don Kent
Treasurer-Tax Collector

Robert Field

Robert Field
Assistant County Executive Officer/EDA

Paul Angulo

Paul Angulo
County Auditor-Controller

Pamela J. Walls

Pamela J. Walls
County Counsel

| | | | | |
|-----------------------|-------------------------------|----------|-------------------------|---------|
| FINANCIAL DATA | Current F.Y. Total Cost: | \$ 9,826 | In Current Year Budget: | No |
| | Current F.Y. Net County Cost: | \$ 0 | Budget Adjustment: | No |
| | Annual Net County Cost: | \$ 0 | For Fiscal Year: | 2011/12 |

COMPANION ITEM ON BOARD OF DIRECTORS AGENDA: No

| | | |
|--|----------------------------------|--------------------------|
| SOURCE OF FUNDS: EDA Departmental Funds | Positions To Be Deleted Per A-30 | <input type="checkbox"/> |
| | Requires 4/5 Vote | <input type="checkbox"/> |

C.E.O. RECOMMENDATION: APPROVE

BY: *Jennifer L. Sargent*
Jennifer L. Sargent

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Buster, seconded by Supervisor Tavaglione and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Buster, Tavaglione, Stone, Benoit and Ashley
Nays: None
Absent: None
Date: November 22, 2011
xc: EDA, Treasurer, Auditor, Co.Co.

Kecia Harper-Ihem
Clerk of the Board
By: *Kecia Harper-Ihem*
Deputy

9.9

Prev. Agn. Ref.: 9.23 of 8/16/11 | ATTACHMENTS FILED | District: 1

WITH THE CLERK OF THE BOARD

FORM APPROVED COUNTY COUNSEL
BY: DALE A. GARDNER
DATE: 10/26/11
Departmental Concurrence

Policy
 Policy
 Consent
 Consent
 Dept't Recomm.:
 Per Exec. Ofc.:

RECOMMENDED MOTION: (Continued)

2. Approve each of the requests for refund of the Wildomar LMD assessment filed with the Clerk of the Board and summarized as Exhibit A based on the fact that said assessment was judicially invalidated and determined to be illegally assessed and levied;
3. Order that monies in the amounts claimed in respect of FY 2006-2007 in each verified claim and totaling \$2,504.10 be refunded and paid by warrants drawn upon the appropriate County fund by the County Auditor-Controller;
4. Order that monies in the amounts claimed in respect of FY 2007-2008 in each verified claim and totaling \$2,457 be refunded and paid by warrants drawn upon the appropriate County fund by the County Auditor-Controller;
5. Order that monies in the amounts claimed in respect of FY 2008-2009 in each verified claim and totaling \$2,440.20 be refunded and paid by warrants drawn by the County Auditor-Controller, upon such available funds, if any, as the City of Wildomar may have on deposit in the County Treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to the City of Wildomar and on deposit in the County Treasury; and
6. Order that monies in the amounts claimed in respect of FY 2009-2010 in each verified claim and totaling \$2,424.80 be refunded and paid by warrants drawn by the County Auditor, upon such available funds, if any, as the City of Wildomar may have on deposit in the County Treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to the City of Wildomar and on deposit in the County Treasury.

BACKGROUND:

In 2006, the County established the Wildomar LMD consisting of all residential properties in the community of Wildomar in order to pay the annual ongoing costs of refurbishing and maintaining landscaping in four public parks in the community. In FY 2006-2007 and FY 2007-2008, the County levied special assessments on the real property within the LMD. In 2008, the unincorporated community of Wildomar incorporated and the Wildomar LMD was transferred to the City of Wildomar. In FY 2008-2009 and FY 2009-2010 the City of Wildomar levied special assessments on the real property within the LMD.

In 2010, the Court of Appeal in *Beutz v. County of Riverside* judicially invalidated the special assessments levied in the Wildomar LMD and held that those special assessments had been illegally assessed and levied. The trial court found in favor of the County and upheld the assessments. However, while the case was pending on appeal the California Supreme Court reversed the Court of Appeals decision in *Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority* (2008) 44 Cal.4th 431. The Court of Appeal then relied on *Silicon Valley* to reverse the trial court's judgment and invalidated the assessments.

(Continued)

BACKGROUND: (Continued)

The County has since received verified claims for refund of the Wildomar LMD special assessments pursuant to California Revenue and Taxation Code (Code) Section 5096 et seq. A true and correct copy of each of the verified claims is filed with the Clerk of the Board. A spreadsheet summary of the claims is attached as Exhibit A.

Section 5096 of the Code provides that any taxes and assessments paid shall be refunded if they were illegally assessed or levied. In *Beutz*, the Court concluded that the Wildomar LMD special assessments levied in each fiscal year were illegally assessed and levied.

The Code further provides that the County Board of Supervisors receive and hear claims for refunds of taxes and special assessments and, when appropriate, to order refunds of illegally assessed and levied taxes and special assessments. Pursuant to Section 5099 of the Code, the refund ordered by the Board of Supervisors is to include county taxes and assessments as well as taxes and assessments collected by county officers for a city.

In accordance with Section 5101 of the Code, refunds ordered by the Board in respect of county taxes shall be paid by warrant drawn upon the appropriate fund by the County Auditor. Refunds ordered in respect of cities may be paid by a warrant drawn by the County Auditor, upon such available funds, if any, as the city may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to the city and on deposit in the county treasury.

The refunds for the levies from FY 2006-2007 and FY 2007-2008 are to be made by warrants drawn on the appropriate County fund, because the County levied those annual assessments. The refunds for levies from FY 2008-2009 and FY 2009-2010 are to be made by warrants drawn on the funds of the City of Wildomar, because the city levied those special assessments.

Section 5101 of the Code expressly prohibits the county from using its own funds to refund taxes and assessments levied by cities. Accordingly, the county may not use its own funds to pay refunds on behalf of the City of Wildomar.

Therefore, the Board should take official notice of the Court of Appeals decision; approve the requests for refund; order that the refunds for FY 2006-2007 and FY 2007-2008 be drawn upon the appropriate county funds; and order that the refunds for FY 2008-2009 and FY 2009-2010 be drawn upon such available funds, if any, as the City of Wildomar may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to the city and on deposit in the county treasury.

EXHIBIT A

| APN | Name | Address | City, State & Zip | 2006 | 2007 | 2008 | 2009 | Total Refund |
|-------------|--|------------------------------|-------------------------|-------|-------|-------|-------|--------------|
| 376263006-5 | Bonnie I. Hickman | 35444 Marsh Ln | Wildomar, CA 92595 | 30.80 | 30.80 | 28.00 | 28.00 | \$ 117.60 |
| 376381021-3 | Francisco J. Gomez & Laura Gomez | 23531 Westpark St | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 367392013-4 | Janine Bennett | 34575 Hickory Ln | Wildomar, CA 92595 | 28.40 | 28.00 | 28.00 | 28.00 | \$ 112.40 |
| 365072006-5 | Cecilio Pineda | 32385 Mesa Dr | Lake Elsinore, CA 92530 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 376391001-6 | Michael Sommerfeld | 23024 Teil Glen Rd | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 366436014-3 | Johnnie Francis & Delia Angel | 33650 Canyon Ranch Rd | Wildomar, CA 92595 | 28.00 | 28.00 | 29.40 | 28.00 | \$ 113.40 |
| 362550053-3 | Kurt Sine | 24307 Rosita Dr | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 368262004-1 | Louis Alex Bonyhadi Jr. & Diane Bonyhadi | 21121 Union St | Wildomar, CA 92595 | 29.38 | 28.00 | 28.00 | 28.00 | \$ 113.38 |
| 376212020-9 | Alcira Villa | 22830 Hunwut Dr | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 382170006-3 | Robert W. Stimpfle | 14264 Memory Ln | Clearlake, CA 95422 | 28.40 | 28.00 | 28.00 | 28.00 | \$ 112.40 |
| 362582009-3 | Walter L. Frazee | 35568 Country Park Dr | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 376312023-1 | Christina Burton | 35807 Sea Lion Ct | Wildomar, CA 92595 | 30.80 | 30.80 | 14.00 | 0.00 | \$ 75.60 |
| 376402005-3 | Scott Ballard & Jill Ballard | 23071 Harbor Seal Ct | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 376233006-2 | Maria Schneider | 35315 Billie Ann Rd | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 365081004-1 | John Cassab | 32450 Lakeview Ter | Lake Elsinore, CA 92530 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 370270021-8 | Paul D. LaBella | 20290 Palomar St | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 368070022-4 | Teresa A. Milano | 32702 Wesley St | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 362561028-5 | Gary Adams | 24841 Parkland Ct | Wildomar, CA 92595 | 30.80 | 30.80 | 30.80 | 28.00 | \$ 120.40 |
| 376233011-6 | Elsie M. Lacuesta | 8603 Eileen St | Spring Valley, CA 91977 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 366041035-2 | Julio Rivas | 21489 Olive St | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 366444010-4 | Robert Putnam | 33790 Canyon Ranch Rd | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 368070010-3 | Robert L. Herbelin | 1933 Tudor Dr | San Jacinto, CA 92583 | 28.40 | 28.00 | 28.00 | 28.00 | \$ 112.40 |
| 368160006-8 | Kimberly Rector | PO BOX 766 | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 366373002-8 | Victor M. Perez & Ester A. Perez | 20133 Winton Rd | Corona, CA 92881 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 380312033-1 | Brian Horne | 21923 Heliotrope Ln | Wildomar, CA 92595 | 29.38 | 30.80 | 29.40 | 29.40 | \$ 118.98 |
| 376121001-1 | Paulette H. Masters | 32760 Central St | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 366032005-7 | James Baumann | 21225 Victorian Ln | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 376032012-6 | Wells Fargo Home Mortgage | MAC X2302-04D, 1 Home Campus | Des Moines, IA 50328 | 29.38 | 28.00 | 28.00 | 28.00 | \$ 113.38 |
| 362522012-9 | Joshua Allen & Tina M. Allen | 24096 Brillante Dr | Wildomar, CA 92595 | 30.80 | 28.00 | 28.00 | 28.00 | \$ 114.80 |
| 380120024-0 | John Liado | 6 Via Del Lago | Lake Elsinore, CA 92532 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 368210018-3 | Walter M. Cleary | 20360 Grand Ave | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 380170022-3 | Jesus Esteban Carlon | 23201 Palomar St | Murrieta, CA 92562 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 368093023-6 | Adelaido Avila | 21259 Illinois St | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 366260040-3 | Cecil P. Johnson & Kazuyo O. Johnson | 611 N. Rose Dr. F205 | Placentia, CA 92870 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 370400039-6 | Cecelia Gonzalez | 621 N. Bonnie Beach Pl | Los Angeles, CA 90063 | 28.40 | 28.00 | 28.00 | 28.00 | \$ 112.40 |
| 376302025-2 | George Avila & Brenda Avila | 35533 Frederick St | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 376231004-4 | John Summers Ellison Jr. | 35288 Glen Ln | Wildomar, CA 92595 | 28.40 | 28.00 | 28.00 | 28.00 | \$ 112.40 |
| 376311015-1 | Sidney Y. Uyehara | 22944 Teil Glen Rd | Wildomar, CA 92595 | 28.00 | 29.40 | 28.00 | 29.40 | \$ 114.80 |
| 366411003-6 | Daryl V. McKown & Deborah A. McKown | 33887 Barrango Dr | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 376302048-3 | Daniel Lapointe & Patricia Lapointe | 22980 Showut Ave | Wildomar, CA 92595 | 28.00 | 29.40 | 28.00 | 28.00 | \$ 113.40 |
| 366023001-5 | Rosa N. Cheek | 21165 Vine St | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |
| 368220041-4 | Mildred McLay | 32840 Sheila Ln | Wildomar, CA 92595 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 112.00 |

EXHIBIT A

| | | | | | | | | | |
|-------------|----------------------|-------------------------|-----------------------|-------|-------|-------|-------|-------|--------|
| 376320001-6 | Michael G. Smith | PO BOX 114 | Wildomar, CA 92595 | 28.40 | 29.40 | 28.00 | 28.00 | 28.00 | 113.80 |
| 376320002-7 | Michael G. Smith | PO BOX 996 | Wildomar, CA 92595 | 28.40 | 28.00 | 28.00 | 28.00 | 28.00 | 112.40 |
| 376031005-7 | Gwendolyn Ann Barber | 4313 Paramount Blvd # C | Pico Rivera, CA 90660 | 28.00 | 28.00 | 28.00 | 28.00 | 28.00 | 112.00 |

\$ 2,504.10 \$ 2,457.00 \$ 2,440.20 \$ 2,424.80 \$ 9,826.10

MINUTES OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



9.8

9:30 a.m. being the time set for public hearing on the recommendation from Economic Development Agency/Treasurer-Tax Collector/Auditor-Controller/County Counsel regarding Public Hearing on the Wildomar Landscape Maintenance District 2006-1 Special Assessment Refunds, 1st District, the chairman called the matter for hearing.

On motion of Supervisor Buster, seconded by Supervisor Stone and duly carried by unanimous vote, IT WAS ORDERED that the above matter is continued to Tuesday, November 22, 2011 at 9:30 a.m.

I hereby certify that the foregoing is a full true, and correct copy of an order made and entered on November 8, 2011 of Supervisors Minutes.

WITNESS my hand and the seal of the Board of Supervisors
Dated: November 8, 2011
Kecia Harper-Ihem, Clerk of the Board of Supervisors, in
and for the County of Riverside, State of California.

(seal)

By:  Deputy

AGENDA NO.

9.8

xc: EDA, Treasurer, Auditor, Co.Co., COB

Harper-Ihem, Kecia

From: Walls, Pamela J. <PJWalls@co.riverside.ca.us>
Sent: Monday, November 07, 2011 8:42 AM
To: Harper-Ihem, Kecia
Cc: Gardner, Dale A.
Subject: FW: Wildomar LMD Refund Hearing 11/8/11 at 9:30 a.m. BOS Agenda Item No. 9.8
Attachments: TEXT.htm; Mime.822

Kecia:

Can you please include the below email from Julie Biggs, Wildomar's City Attorney, in the administrative record for Item No. 9.8 on agenda for tomorrow.

Pamela J. Walls
County Counsel
County of Riverside
Telephone (951) 955-6300
Facsimile (951) 955-6363

Please note: Our office is closed every Friday in fiscal year 2010/2011 per order of the Board of Supervisors 6/15/2010.

NOTICE: This communication is intended for the use of the individual or entity to which it is addressed and may contain attorney/client information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or the employee or agent responsible for delivering this communication to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by reply email or by telephone and immediately delete this communication and all its attachments.

-----Original Message-----

From: JBiggs@bwslaw.com [mailto:JBiggs@bwslaw.com]
Sent: Sunday, November 06, 2011 5:15 PM
To: Gardner, Dale A.
Cc: AHoyt@bwslaw.com; foviedo@cityofwildomar.org; TJex@bwslaw.com
Subject: RE: Wildomar LMD Refund Hearing 11/8/11 at 9:30 a.m. BOS Chamber 1st Floor CAC

Dale -

The City of Wildomar reiterates its objection to the County of Riverside taking any action to expend Wildomar revenues now on deposit with the County or subsequently deposited with the County to reimburse park assessment payments for LMD 2006-1. As we have previously noted, the payment of park assessment refunds from any funds collected and deposited with the County on behalf of the City other than park assessments actually paid for LMD 2006-1 is legally prohibited and would constitute a gift of public funds. Refunds of park assessment payments may only be made from funds on hand for the revenue district account for LMD 2006-1. As you know, no such funds are on deposit either with the County or with the City. Thank you for your attention to this matter.

Julie Biggs

11-08-2011
9.8

City Attorney, City of Wildomar

Julie Hayward Biggs, Esq.
Partner

BURKE, WILLIAMS & SORENSEN, LLP
2280 Market Street
Suite 300
Riverside, CA 92501-2121
951.788.0100 phone
951.788.5785 fax
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IRS Circular 230 Disclosure: In compliance with certain U.S. Treasury regulations, please be informed that unless expressly stated otherwise, any U.S. federal tax advice contained in this communication, including attachments, was not intended or written to be used, and cannot be used, for the purpose of avoiding any penalties that may be imposed by the Internal Revenue Service. In addition, if any such advice is used or referred to by other parties in promoting, marketing or recommending any partnership or other entity, investment plan or arrangement, then (i) the advice should be construed as written and (ii) the taxpayer receiving said communication should seek advice based on the taxpayer's particular circumstances from an independent tax advisor.

From: Gardner, Dale A. [mailto:DAGardne@co.riverside.ca.us]
Sent: Tuesday, November 01, 2011 9:23 AM
To: Biggs, Julie Hayward
Subject: RE: Wildomar LMD Refund Hearing 11/8/11 at 9:30 a.m. BOS Chamber 1st Floor CAC

Julie, attached is the Fm 11/staff report/minute order and supporting documentation regarding the public hearing on Tuesday November 8, 2011 at 9:30 a.m. in the Board's Chambers, 1st Floor of the County Administrative Center, 4080 Lemon Street, Riverside, California, regarding the latest claims for refunds of Wildomar LMD Assessments levied by the County and the City of Wildomar.

Thanks.

DALE A. GARDNER

Deputy County Counsel

Please note: Our office is closed every Friday thru fiscal year 2010/2011 per order of the Board of Supervisors 6/15/2010.

NOTICE: This communication is intended for the use of the individual or entity to which it is addressed and may contain attorney/client information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or the employee or agent responsible for delivering this communication to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by reply email or by telephone and immediately delete this communication and all its attachments.

From: Gardner, Dale A.
Sent: Monday, October 31, 2011 4:32 PM
To: 'JBiggs@bwslaw.com'
Subject: Wildomar LMD Refund Hearing 11/8/11 at 9:30 a.m. BOS Chamber 1st Floor CAC

Julie,

On Tuesday November 8, 2011 at 9:30 a.m. or as soon thereafter as the matter may be heard, the Board of Supervisors will hold a public hearing on the refund of Wildomar LMD assessments levied by the County and the City of Wildomar. The public hearing concerns the most recently received claims for refunds from property owners within the LMD. Upon conclusion of the public hearing, it is expected that the Board will approve staff's requested motion and approve the refund claims which would provide for refunds of the assessments levied by both County and the City.

You will recall that on August 16, 2011, the BOS approved the first set of refund claims received by the County (approximately 2,939 claims).

I will obtain an electronic version of the Fm 11/staff report/minute order and the supporting documents and e-mail them to you for your review when they are available.

The County expects that refund claims will continue to come in and that at least one more public hearing on those refund claims will need to be held.

If you have any questions, please let me know. Thanks.

DALE A. GARDNER

Deputy County Counsel

Please note: Our office is closed every Friday thru fiscal year 2010/2011 per order of the Board of Supervisors 6/15/2010.

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**Riverside County Board of Supervisors
Request to Speak**

Submit request to Clerk of Board (right of podium),
Speakers are entitled to three (3) minutes, subject
Board Rules listed on the reverse side of this form.

SPEAKER'S NAME: Amy Hoy

Address: Burke Williams & Sorenson
2280 Market Street Suite 300
(only if follow-up mail response requested)

City: Riverside **Zip:** 92501

Phone #: 951-788-0100

Date: 4/8/14 **Agenda #** 9.8

PLEASE STATE YOUR POSITION BELOW:

Position on "Regular" (non-appealed) Agenda Item:

Support Oppose Neutral

Note: If you are here for an agenda item that is filed
for "Appeal", please state separately your position on
the appeal below:

Support Oppose Neutral

I give my 3 minutes to: _____

**Riverside County Board of Supervisors
Request to Speak**

X

Submit request to Clerk of Board (right of podium),
Speakers are entitled to three (3) minutes, subject
Board Rules listed on the reverse side of this form.

SPEAKER'S NAME: Tom JEX

Address: 2280 Market Street #300
(only if follow-up mail response requested)

City: Riverside **Zip:** 92501

Phone #: 951-788-0100

Date: 11/22/11 **Agenda #** 9.9

PLEASE STATE YOUR POSITION BELOW:

Position on "Regular" (non-appealed) Agenda Item:

Support Oppose Neutral

Note: If you are here for an agenda item that is filed
for "Appeal", please state separately your position on
the appeal below:

Support Oppose Neutral

I give my 3 minutes to: _____