

RESOLUTION NO. 21-146

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS APPROVING A ZERO TAX SHARING AGREEMENT FOR THE UKIAH VALLEY FIRE DISTRICT ANNEXATION OF THE CITY OF UKIAH (LAFCO APPLICATION REFERRAL FILE NO. D-2021-02)

WHEREAS, the Mendocino County Local Agency Formation Commission ("LAFCo") has received an application from the Ukiah Valley Fire Protection District ("District") and a consent thereto by the City of Ukiah ("City") to annex the entire territory within the City's jurisdictional boundaries which will become part of the District (the "Annexation Area"); and

WHEREAS, the aforementioned annexation is identified as LAFCo Application Referral File No. D-2021-02, and also known as the UVFD Annexation; and

WHEREAS, prior to acting on the application, Revenue and Tax Code section 99(b)(6) requires LAFCo to obtain a resolution from those bodies negotiating a revised distribution of property tax in the event the annexation becomes effective; and

WHEREAS, pursuant to Revenue and Tax Code section 99(b)(5), the Mendocino County Board of Supervisors is the entity responsible for negotiating a tax sharing agreement under Revenue and Taxation Code Section 99 on behalf of the District; and

WHEREAS, the UVFD Annexation only affects the City and the District; and

WHEREAS, Health and Safety Code ("HSC") section 13810 expressly authorizes the District to annex territory within the boundaries of the City; and

WHEREAS, under Government Code section 57330, without further action by the District, the City or the County, any territory in the City annexed to the District will become subject to the taxes previously enacted within the District. In 1997 and 2003, the District lawfully imposed parcel taxes on the real property in the District through the adoption of ordinances approved as ballot Measures J and B; and

WHEREAS, per Resolution 2021-21 passed on May 19, 2021, the City consents to the levying of taxes, including Measures J and B, and to the allocation of those taxes to the District for those taxes' respective purposes; and

WHEREAS, Under Revenue and Taxation Code section 99, upon filing the Application, the Executive Officer of LAFCo is required to give notice of the filing to the Mendocino County assessor and auditor specifying each local agency whose service area or responsibility will be altered by the jurisdictional change; and

WHEREAS, the Executive Officer of LAFCo gave notice of the filing to the assessor and auditor on July 1, 2021; and

WHEREAS, on or about August 27, 2021, the Executive Officer supplemented the notice with the list of Assessor's Parcels Numbers (APNs), as required by the LAFCo application; and

WHEREAS, on September 17, 2021, the Mendocino County Assessor provided the Mendocino County Auditor a preliminary report which identifies the assessed valuations of the territory within the City of Ukiah and the tax rate areas in which the territory exists; and

WHEREAS, on September 22, 2021, the Mendocino County Auditor has estimated the amount of property tax revenue generated within the territory that is the subject of the jurisdictional change during the current fiscal year and has estimated what proportion of said property tax revenue determined is attributable to each local agency that receives a portion of said property tax revenue, which estimate is set forth in the attached **Exhibit A**; and

WHEREAS, the City and the District have adopted resolutions, copies of which are attached hereto as **Exhibits B** and **C**, respectively, agreeing that there should be no change in the current apportionment of taxes in the Annexation Area as shown in Exhibit A, if the approved UVFD Annexation becomes final and effective.

NOW, THEREFORE, BE IT RESOLVED that the shares of property taxes, including all future tax increments of all jurisdictions within the Annexation Area, including the City of Ukiah, shall be apportioned as shown on Exhibit A.

IT IS FURTHER RESOLVED AND ORDERED that the Clerk of the Board of Supervisors shall notify the Mendocino County Auditor and the Mendocino County Local Agency Formation Commission of such negotiated exchange of property tax revenues by forthwith forwarding a certified copy of this resolution to the Auditor, the Ukiah Valley Fire District, the Mendocino County Local Agency Formation Commission, and, upon completion of the annexation, to the State Board of Equalization.

The foregoing Resolution introduced by Supervisor Williams, seconded by Supervisor Mulheren, and carried this 28th day of September, 2021, by the following vote:

AYES: Supervisors McGourty, Mulheren, Haschak, Gjerde, and Williams
NOES: None
ABSENT: None

WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: CARMEL J. ANGELO
Clerk of the Board



Deputy

APPROVED AS TO FORM:
CHRISTIAN M. CURTIS
County Counsel





DAN GJERDE, Chair
Mendocino County Board of Supervisors

I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

BY: CARMEL J. ANGELO
Clerk of the Board



Deputy