

**RESOLUTION NO. 26-**

**RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS APPROVING A ZERO TAX SHARING AGREEMENT WITH THE CITY OF UKIAH IN SUPPORT OF THE UKIAH CORPORATION YARD ANNEXATION (1 CAROUSEL LANE), LAFCO FILE NO. A-2025-06**

WHEREAS, the City Council of the City of Ukiah ("City") desires to annex certain real property located at 1 Carousel Lane, Ukiah, California, identified as Assessor's Parcel Number 167-280-15 (the "Annexation Area"); and

WHEREAS, the proposed annexation has been submitted to the Mendocino County Local Agency Formation Commission ("LAFCo") and has been assigned LAFCo File No. A-2025-06; and

WHEREAS, California Revenue and Taxation Code section 99 requires the County of Mendocino ("County") and City to enter into an agreement providing for an exchange of property tax revenues in connection with the annexation; and

WHEREAS, the City proposed a tax sharing agreement providing for a zero percent (0%) exchange of property tax revenues for the Annexation Area, consistent with applicable law; and

WHEREAS, the proposed tax sharing agreement applies solely to the County and City shares of property tax revenue generated within the Annexation Area and does not affect the allocation of property tax revenues for any other taxing entity; and

WHEREAS, the proposed tax sharing agreement is annexation-specific and is not intended to amend, supersede, waive, or otherwise alter any rights or obligations of the City or the County under the Mendocino County Master Tax Sharing Agreement or any other agreement applicable to separate annexations or changes of organization; and

WHEREAS, the Mendocino County Board of Supervisors has reviewed the tax sharing agreement entitled "Mendocino County - Ukiah Corporation Yard Tax Sharing Agreement (1 Carousel Lane Annexation - APN 167-280-15; LAFCo File No. A-2025-06)", attached hereto as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED that:

1. The Mendocino County Board of Supervisors hereby approves the tax sharing agreement between the County of Mendocino and the City of Ukiah, entitled "Mendocino County, Ukiah Corporation Yard-Tax Sharing Agreement (1 Carousel Lane Annexation - APN 167-280-15; LAFCo File No. A-2025-06)", attached hereto as Exhibit A; and

2. The Chair of the Board of Supervisors is hereby authorized to execute the attached tax sharing agreement on behalf of the County of Mendocino.

The foregoing Resolution introduced by Supervisor \_\_\_\_\_, seconded by Supervisor \_\_\_\_\_, and carried this \_\_\_\_\_ day of \_\_\_\_\_, 2026, by the following vote:

AYES:  
NOES:  
ABSENT:

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

ATTEST: DARCIE ANTLE  
Clerk of the Board

\_\_\_\_\_  
BERNIE NORVELL, Chair  
Mendocino County Board of Supervisors

\_\_\_\_\_  
Deputy

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

*APPROVED AS TO FORM:*  
KATHARINE L. ELLIOTT  
Interim County Counsel

BY: DARCIE ANTLE  
Clerk of the Board

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\_\_\_\_\_  
Deputy