

LLOYD B. WEER
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MEMORANDUM

Date: December 2, 2019

TO: Affected Districts and County of Mendocino County

FROM: Chamise Cubbison, Assistant Auditor-Controller *Chamise*

RE: Weger Detachment from Mendocino Coast Healthcare District
(LAFCo Application Referral File No. D-2019-01)

Per Revenue & Taxation Code 99(b)(3) the Auditor is required to notify all the governing bodies of each local agency whose service area or service responsibility will be altered by the jurisdictional change of the amount of, and allocation factors with respect to property tax revenue estimated pursuant to paragraph (2) that is subject to negotiated exchange.

The Auditor-Controller's office has calculated estimated property tax changes based on the proposed detachment of properties listed in the above referenced Application Referral. This information is preliminary and subject to change. Following on page 2 of this memo is a net estimated calculation of the property tax revenue estimated to change based on 2019-20 Values.

Per R & T Code 99(b)(4) Upon receipt of the estimates pursuant to paragraph (3), the local agencies shall commence negotiations to determine the amount of property tax revenue to be exchanged between and among the local agencies. Except as otherwise provided, this negotiation period shall not exceed 60 days. If a local agency involved in these negotiations notifies the other local agencies, the County Auditor and the Local Agency Formation Commission in writing of its desire to extend the negotiating period, the negotiating period shall be 90 days.

If you have any questions regarding this process, please refer to Revenue & Taxation Code, Section 99 for procedures.

EXHIBIT A

Estimated Property Tax Revenue Change for Weger Detachment Area
based on 2019-20 property values

Entity	Total Net Base Transfer	
Ad Valorem Tax (Co Gen)	1,490	} 1,775
Emerg Svcs		
CDF	10	
Road	170	
ACO	12	
Library	82	
Promotion	10	
Sonoma Jr College	SCHOOL	
Mendocino Coast Healthcare	-5,456	
Mendocino Coast Recreation	79	
ERAF	SCHOOL	
MCFC & WCID	7	
Comptche CSD	12	
Elk CSD	0	
MCOE	SCHOOL	
Piercy Redwood JC	SCHOOL	
Mendocino Unified	SCHOOL	
Mendocino Community College	SCHOOL	
Ukiah Unified	SCHOOL	
	-3,582	

SCHOOL = Per Revenue & Taxation Code 99.02(f)(4) The transfer
will not result in a reduction to property tax revenue to school entities.