## **RESOLUTION NO. 20-015**

## RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS APPROVING A TAX SHARING AGREEMENT FOR THE WEGER DETACHMENT (LAFCO APPLICATION REFERRAL FILE NO. D-2019-01)

WHEREAS, the Mendocino County Local Agency Formation Commission ("LAFCo") has received an application for detachment of certain lands from the territory of the Mendocino Coast Healthcare District; and

WHEREAS, the aforementioned detachment is identified as LAFCo Application Referral File No. D-2019-01, and also known as the Weger Detachment; 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 the revised distribution of property tax in the event that the detachment 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 tax sharing agreements on behalf of both the County of Mendocino and any affected special districts; and

WHEREAS, the Weger Detachment only affects those entities for which the Mendocino County Board of Supervisors is responsible for negotiating; and

WHEREAS, the County Auditor has estimated that the amount of property tax affected by the detachments is approximately \$5,456, based on 2019-20 property values.

WHEREAS, the Mendocino County Auditor has distributed an estimate of the proportion of property tax revenue attributable to each legal agency as required by Revenue and Tax Code section 99(b)(2), which estimate has been transmitted to each district affected by the proposed detachment, and a copy of which is attached hereto as Exhibit A; and

WHEREAS, no district has commented on the proposed allocation after a reasonable time to do so; and

WHEREAS, the Mendocino County Board of Supervisors wishes to approve a tax sharing agreement on behalf of all districts impacted by the proposed detachment consistent with the proportional allocation calculated by the County Auditor and circulated to the affected districts.

NOW, THEREFORE, BE IT RESOLVED that the property tax share of the Mendocino Coast Health Care District within the detachment territory, including all future tax increments shall be reallocated pursuant to the proportional allocation previously calculated by the County Auditor pursuant to Revenue and Tax Code section 99(b)(2), which formed the basis of the estimate circulated to the affected districts on December 2, 2019.

IT IS FURTHER RESOLVED AND ORDERED that the Clerk of the Board of Supervisors shall notify the 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 Mendocino Coast Healthcare District, the Mendocino County Local Agency Formation Commission, and, upon completion of the detachment, to the State Board of Equalization.

The foregoing Resolution introduced by Supervisor Williams, seconded by Supervisor Brown, and carried this 25<sup>th</sup> day of February, 2020, by the following vote:

Supervisors Brown, McCowen, Haschak, Gjerde and Williams AYES: None NOES: 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, Acting County Counsel

in m. tu

Deputy

JOHN HASCHAK, 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

ney Demba Deputy