

CHAMISE CUBBISON
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Date: September 22, 2021
To: Ukiah Valley Fire District, City of Ukiah
Mendocino County Board of Supervisors
From: Chamise Cubbison, Acting Auditor-Controller
Re: LAFCo File A-2021-02 Ukiah Valley Fire District Fire Services Annexation
of incorporated territory of the City of Ukiah

Per Revenue and Taxation Code 99(b)(3) the Auditor shall notify the governing body 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 estimated amount of property tax revenue generated in the Tax Rate Areas associated with the City of Ukiah, based on the preliminary assessed secured values for 2021-22 and 2020-21 unsecured values, is \$16,049,412.

The revenue estimate for the entity with the current service responsibility, the City of Ukiah, is \$1,503,074, with an average allocation factor of 0.0936529 based on the values and factors associated with each Tax Rate Area.

It should be noted that this is an estimate and that there may be additional factors to consider should tax sharing negotiation take place.

Per Revenue & Taxation 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 revenues 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.

Cc: Mendocino County Counsel
Mendocino LAFCo