



# Mendocino County

## Legislation Text

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File #: 21-1093, Version: 1

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**To: Board of Supervisors**

**From: Supervisor Mulheren**

**Meeting Date:** September 28, 2021

**Department Contact:** Supervisor Mulheren

**Phone:** 463-4221

**Item Type:** Regular Agenda

**Time Allocated for Item:** 15 Minutes

**Agenda Title:**

Discussion and Possible Action Including Adoption of Resolution Approving Zero Property Tax Sharing Agreement for the Ukiah Valley Fire District Annexation of the City of Ukiah (LAFCo Application Referral File No. D-2021-02)

(Sponsor: Supervisor Mulheren)

**Recommended Action/Motion:**

Adopt Resolution of the Mendocino County Board of Supervisors Approving a Zero Property Tax Sharing Agreement for the Ukiah Valley Fire District Annexation of the City of Ukiah (LAFCo Application Referral File No. D-2021-02); and authorize Chair to sign same.

**Previous Board/Board Committee Actions:**

A joint meeting of the Ukiah City Council and Ukiah Valley Fire District Board was held on September 21, 2021. The attached resolutions from their respective bodies were adopted unanimously at that meeting.

**Summary of Request:**

Revenue and Tax Code section 99 provides the required process for allocation of property tax revenue when jurisdictional changes are requested by local agencies, such as the Ukiah Valley Fire District ("District"), upon the filing of an application pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, Government Code section 56000, et seq. The Mendocino Local Agency Formation Commission ("LAFCo") received such an application from the 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"). Prior to acting on the application, 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. Pursuant to section 99(b)(5), the Mendocino County Board of Supervisors is the entity responsible for negotiating a tax sharing agreement on behalf of the District. Section 99 also requires certain reports be provided by the County Assessor and County Auditor. Specifically, after receiving notice of the filing of the application and the verified list of Assessor Parcel Numbers, on September 17, 2021, the County Assessor-Clerk/Recorder provided a preliminary report on to the Auditor which identified the assessed valuations of the territory within the City of Ukiah and the tax rate areas in which the territory exists. Shortly thereafter, on September 22, 2021, Acting Auditor-Controller Chamise Cubbison, completed the required estimate of revenue responsibility for the area, which is reflected in Exhibit A to the proposed Resolution.

Pursuant to Government Code section 57330, and as per Resolutions by the District and City, upon the annexation of the City by the District, the special taxes as approved in District Measures J and B, will apply to all parcels with APNs in the City of Ukiah. On September 21, 2021, the District and City agreed by resolutions that the apportionment of property taxes in the City shall not change and no portion of those taxes shall be exchanged with the District. According to the City and District, this agreement is based on the reasons set forth in their respective resolutions (attached as Exhibit B and C to the proposed Board of Supervisors resolution) including as to the existing Joint Powers Agreements between the parties for the shared management of fire departments.

**Alternative Action/Motion:**

Provide alternate direction to staff.

**How Does This Item Support the General Plan?**

Chapter 3-14 of the Mendocino County General Plan addresses the importance of Fire Protection Service. Many areas of the county are at risk from wildland fires. "Wildlands" can be defined as undeveloped lands or lands with limited urban development, one of the growing fire risk problems in California is the "wildland/urban interface," where development encroaches on wildlands. Forests and grasslands are located throughout the county, side by side with residences and small communities. Even some of the more urban areas, such as of the lands surrounding Ukiah, are at risk from wildland fires. The potential fire hazard is exacerbated by the hot, dry summers typically experienced throughout most of the county and by the mountainous terrain. Frequently occurring drought conditions have also added to the potential for wildland fires.

**Supervisory District:** Districts 1, 2, and 5

**vote requirement:** Majority

**Supplemental Information Available Online At:** N/A

**Fiscal Details:**

**source of funding:** N/A

**current f/y cost:** N/A

**annual recurring cost:** N/A

**budget clarification:** N/A

**budgeted in current f/y:** N/A

**if no, please describe:**

**revenue agreement:** N/A

**Agreement/Resolution/Ordinance Approved by County Counsel:** Yes

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**CEO Liaison:** Judy Morris, Deputy CEO

**CEO Review:** Yes

**CEO Comments:**

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**Executed By:** Atlas Pearson, Deputy Clerk I

**Date:** September 30, 2021

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**Final Status:** **Adopted**

**Executed Item Type:** **Resolution** **Number:** 21  
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