

**RESOLUTION NO. 26-**

**RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS APPROVING ZERO DOLLAR TAX SHARING AGREEMENT FOR THE RUSSIAN RIVER FLOOD CONTROL AND WATER CONSERVATION IMPROVEMENT DISTRICT (RRFC) (LAFCO FILE NO. A-2025-05)**

WHEREAS, the Mendocino County Local Agency Formation Commission ("LAFCo") has received an application for a Change of Organization consisting of an annexation to incorporate the remaining jurisdictional boundaries of the Redwood Valley County Water District (RVCWD) not already located within the RRFC jurisdictional boundary as described in **Exhibit A**; and

WHEREAS, the aforementioned annexation is identified as LAFCo Application File No. A-2025-05, also known as the Mendocino County Russian River Flood Control and Water Conservation Improvement District Annexation; and

WHEREAS, prior to acting on the application, Revenue and Tax Code section 99(b)(6) requires LAFCo to receive resolution(s) from those bodies negotiating an agreement on a potentially revised distribution of property tax in the event the annexation becomes effective; and

WHEREAS, pursuant to Revenue and Taxation Code section 99(b)(5), the Mendocino County Board of Supervisors is the entity responsible for negotiating a tax sharing agreement under Revenue Taxation Code Section 99; and

WHEREAS, under Revenue and Taxation Code section 99, upon filing the Application, the Executive Office of LAFCo is required to give notice of the filing to the Mendocino County Assessor and Auditor-Controller specifying each local agency whose service area of responsibility will be altered by the jurisdictional change; and

WHEREAS, on October 21, 2025, the Executive Office of LAFCo gave notice of filing to the assessor and auditor-controller under Revenue and Taxation Code section 99(b); and

WHEREAS, in April 2, 2026, the Mendocino County Assessor provided the Mendocino County Auditor-Controller with a preliminary report which identifies the assessed valuations of the territory of RVCWD and the tax rate areas in which the territory exists; and

WHEREAS, on May 5, 2026 the Mendocino County Auditor-Controller estimated the amount of property tax revenue generated within the territory that is the subject of the jurisdictional change during the fiscal year 2025-26 and estimated what portion of said property tax revenue attributable to each local agency that receives a portion of said property tax revenue, which estimate is set forth in the attached **Exhibit B**; and

WHEREAS, the RRFC is bringing forward a resolution to their Board on July 6, 2026, a copy of which is attached hereto as **Exhibit C**, agreeing that there should be no change in the current apportionment of property tax, neither base tax nor future tax increment, in the Annexation Area.

NOW, THEREFORE, BE IT RESOLVED that in the event the annexation becomes effective, the existing shares of property tax will not change.

IT IS FURTHER RESOVLED AND ORDERED that the Clerk of the Board of Supervisors shall notify Mendocino County Auditor-Controller and the Mendocino Local Agency Formation Commission of sch negotiated zero exchange of property tax revenues by forwarding a certified copy of this resolution to the Auditor-Controller, the Russian River Flood Control & Water Conservation Improvement District, the Mendocino Local Agency Formation Commission, and, upon completion of the annexation, to the State Board of Equalization.

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

\_\_\_\_\_  
Deputy