

EXHIBIT C

Resolution #26-_____

of the
**Mendocino County Russian River Flood Control
& Water Conservation Improvement District**

**Approving a Zero Tax Sharing Agreement with the County of Mendocino
for the Annexation of the
Complete Redwood Valley County Water District Service Area
(LAFCo Application File No. A-2025-05)**

WHEREAS, the Mendocino County Russian River Flood Control & Water Conservation Improvement District (RRFC) has submitted an application to Mendocino Local Agency Formation Commission (LAFCo) proposing to annex the complete jurisdictional boundaries of the Redwood Valley County Water District (RVCWD) not already located within the RRFC jurisdictional boundary (Proposed Annexation), as shown and more particularly described in Exhibit A: Area to be Annexed (Proposed Annexation Area), attached hereto and incorporated herein by reference; and

WHEREAS, the Proposed Annexation is identified as LAFCo Application File No A-2025-05 also known as the “RRFC Annexation of RVCWD’s Complete Service Area”; and

WHEREAS, California Revenue and Taxation Code (RTC) section 99 requires the County of Mendocino (County) and RRFC to enter into an agreement providing for an exchange of tax revenues in connection with the Proposed Annexation (Tax Sharing Agreement); and

WHEREAS, the RRFC proposes a Tax Sharing Agreement providing for a zero percent (0%) exchange of property tax revenues for the Proposed Annexation Area, consistent with applicable law; and

WHEREAS, the proposed Tax Sharing Agreement applies solely to the District and County shares of property tax revenue generated within the Proposed Annexation Area, if any, and does not affect the allocation of property tax revenues for any other taxing entity; and

WHEREAS, prior to acting on the Proposed Annexation application, RTC §99(b)(6) requires LAFCo to receive resolution(s) from those bodies negotiating a Tax Sharing Agreement on a potentially revised distribution of property tax in the event that the Proposed Annexation becomes effective; and

WHEREAS, pursuant to RTC §99(b)(6), the Mendocino County Board of Supervisors is the entity responsible for negotiating a Tax Sharing Agreement on behalf of special districts under RTC §99; and

WHEREAS, on May 5, 2025, LAFCo adopted a Municipal Service Review and Sphere of Influence Update for RRFC that identifies the Proposed Annexation Area as within the RRFC Sphere of Influence; and

WHEREAS, under RTC §99, upon filing the Proposed Annexation application to LAFCo, the Executive Officer of LAFCo is required to give notice of the Proposed Annexation application to the Mendocino County Assessor and Auditor-Controller specifying each local agency whose service area or service responsibility will be altered by the jurisdictional change proposed by the Proposed Annexation; and

WHEREAS, on May 5, 2026, the Mendocino County Assessor and Auditor-Controller notified governing bodies of each local agency whose service area or service responsibility will be altered by the jurisdictional change proposed by the Proposed Annexation of the amount of estimated property tax revenue that is subject to negotiated exchange; and

WHEREAS, the RRFC and the Mendocino County Board of Supervisors desire to approve a Tax Sharing Agreement providing for a zero property tax exchange for the Proposed Annexation Area in order to satisfy the requirements of RTC §99; and

WHEREAS, the RRFC Board has considered the oral and/or written testimony made by any affected local agencies or interested persons provided prior to or appearing at the properly noticed Regular Board of Trustees Meeting of July 6, 2026.

NOW, THEREFORE, BE IT RESOLVED by the RRFC Board of Trustees that in the event the Proposed Annexation becomes effective, the existing shares of property tax will not change; and

IT IS FURTHER RESOLVED AND ORDERED that RRFC shall notify Mendocino County Auditor-Controller and the Mendocino Local Agency Formation Commission of such negotiated zero exchange of property tax revenues by forwarding this fully executed resolution to the Auditor-Controller, the Mendocino County Board of Supervisors, the Mendocino Local Agency Formation Commission, and, upon completion of the annexation, to the State Board of Equalization.

ADOPTED 6th day of July, 2026, by the Board of Trustees of the Mendocino County Russian River Flood Control & Water Conservation Improvement District, by the following vote:

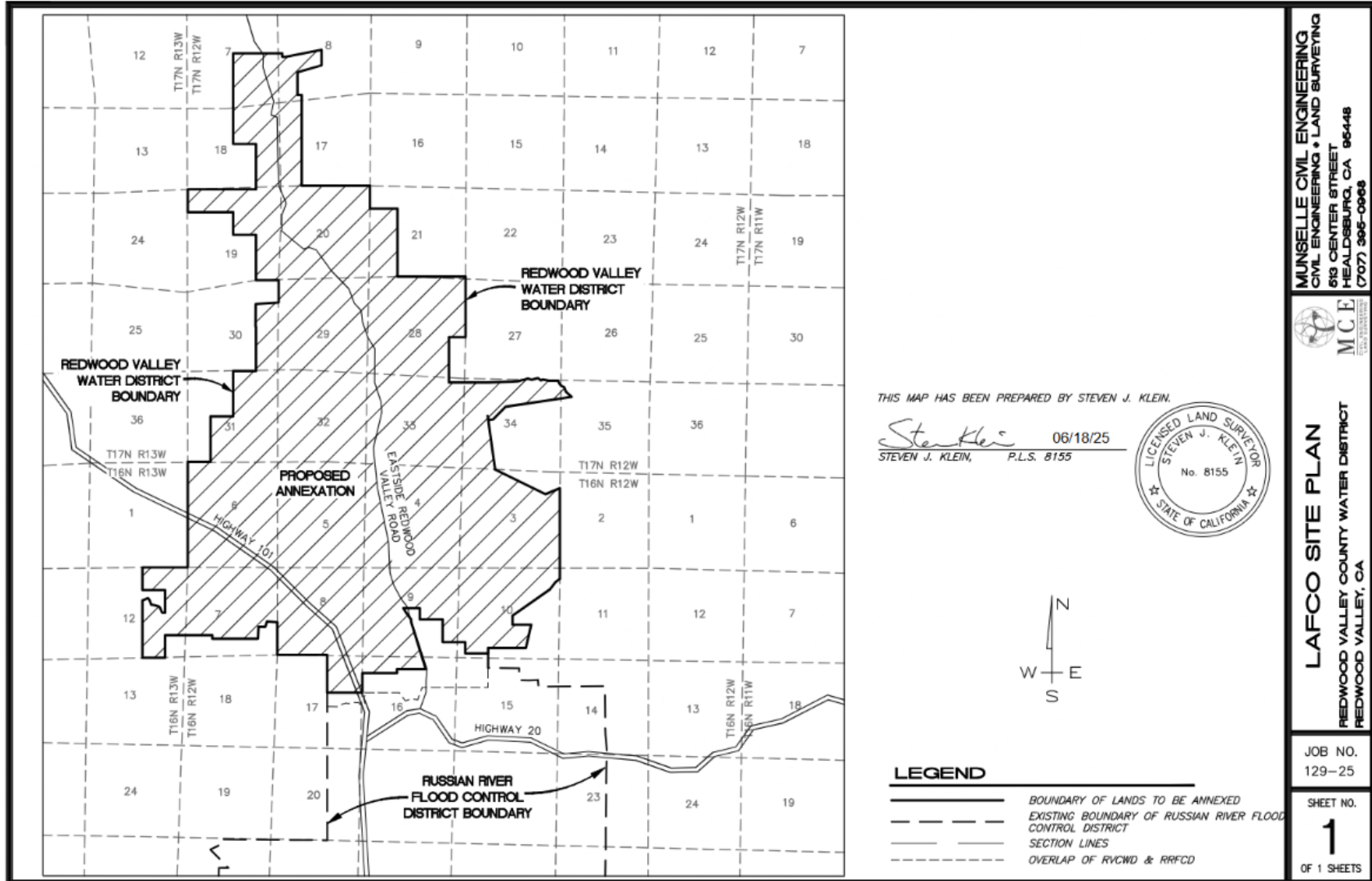
Christopher Watt, President	Yes / No / Abstain / Absent
John Reardan, Vice President	Yes / No / Abstain / Absent
Tyler Rodrigue, Treasurer	Yes / No / Abstain / Absent
John Bailey, Trustee	Yes / No / Abstain / Absent
Dave Koball, Trustee	Yes / No / Abstain / Absent

Signed: _____
Christopher Watt, Board of Trustees President _____ Date _____

Attest: _____
Elizabeth Salomone, General Manager _____ Date _____

Exhibit A

Annexation Area Plat & Legal Description



Beginning at the southwest corner of the T17N, R12W, M.D.B. & M. being the southwest corner of Section 31 of said Township; thence East along the south line of said section, 1/4 mile; thence North 1/2 mile; Thence East 1/4 mile to the center of said Section; thence North 1/2 mile to the south line of Section 30; Thence East 1/4 mile; Thence North 1/2 mile more or less to the southwesterly corner of the lands described as the Gabrielli Winery Property Annexation to the Redwood Valley County Water District LAFCO No. 90-5 in the document recorded in Book 1882 of Official Records, at Page 294, Mendocino County Records;

Thence along the easterly boundary of said lands North 01°37'45" East 85.095 feet; Thence South 87°07'47" West 10.761 feet; Thence North 00°18'32" East 1322.596 feet to the northwest corner of said lands; Thence along the northerly boundary line of said lands North 86°02'03" East 1337.632 feet to the easterly line of Section 30;

Thence North along the easterly line of Section 30 to the southeast corner of Section 19; Thence West 1/4 mile along the south line of Section 19; Thence North 1/2 mile; Thence West 1/4 mile; Thence North 1/4 mile; Thence West 1/2 mile to the West line of Section 19; Thence North 1/4 mile to the southwest corner of Section 18; Thence East 3/4 mile along the south line of Section 18; Thence North 1/2 mile; Thence West 1/4 mile to the center of Section 18; Thence North 1/2 mile to the south 1/4 corner of Section 7; Thence North 1/2 mile to the center of Section 7; Thence East 1/2 mile to the west 1/4 section corner of Section 8; Thence South along the west line of Section 8, 208 feet, more or less, to the northwest corner of the lands of Donald J. Wright, as described in the deed recorded in Book 458, Page 571, Official Records Mendocino County, California; Thence along the north and east line of said lands of Wright, East 208 feet, South 208 feet more or less, and East 208 feet more or less, to the northeast corner thereof, being also the northwest corner of the lands of Marvin Cannon, as described in the deed recorded in Book 585, Page 134, Official Records Mendocino County; thence along the north line of said lands and the lands of R.W. Dorsey 2000 feet more or less, to the northeast corner of said lands as described in the deed recorded in Book 609, Page 247, Official Records Mendocino County, being the east line of the Southwest 1/4 of Section 8; Thence South along the east line of said Southwest 1/4, Section 8, 900 feet more or less, to the northeast corner of the Southeast 1/4 of the Southwest 1/4 of said Section 8; thence along the north line of said Southeast 1/4 of Southwest 1/4, Section 8, West 1/4 mile to the northwest corner thereof; Thence 1/4 mile South along the west line of said Southeast 1/4, Southwest 1/4 to the northeast corner of the northwest 1/4 of northwest 1/4, Section 17; Thence East 250 feet; Thence 1 mile South, more or less, along the east line of the west 1/2 of the west 1/2 of Section 17 to the northeast corner of the northwest 1/4 of northwest 1/4, Section 20; Thence East along the north line of Section 20, 3/4 mile to the northeast corner thereof; Thence 1/4 miles South along the east line of the northwest 1/4 of northwest 1/4, Section 21;

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Thence East 1600 feet more or less along the south line of said section; thence South 3/4 mile to a point on the north line of Section 28; Thence East along said line 3/4 mile to the northwest corner of Section 27; thence 2/3 mile South along the west line of Section 28, more or less, to the southeast corner of the lands of Ford and Rawles as described in the deed recorded in Book 440, Page 512, Official Records, Mendocino County, thence West along the south line of said lands, 970 feet, more or less to a point on the east line of the lands of Geroge C, Halletux as described in the deed recorded in Book 582, Page 561, Official Records Mendocino County; Thence 1/2 mile south along the west line of said lands and the east line of the lands of M. Laforet; Thence East 2272 feet, more or less along the south line of said lands to the northeast corner of the lands of E.G. Lynch, as described in the deed recorded in Book 182, Page 43, Official Records, Mendocino County, said point being also the northwest corner of the lands described as the Redwood Valley Rancheria Property Annexation to the Redwood Valley County Water District recorded in Book 2171 of Official Records, Page 635, Mendocino County Records and northwest corner of the lands that are shown on that Record of Survey recorded in Map Case 2, Drawer 46, Page 56;

Thence around the boundary of said lands of Redwood Valley Rancheria Property Annexation North 87°57'52" East, 1434.66 feet to the northeast corner of Lot 19 of the Finnish Colony Subdivision thereof recorded in Case 1, Drawer 4, Page 89, Mendocino County Records; thence along an existing fence as shown on said Record of Survey the following courses: North 85°28'24" East, 368.20 feet; thence north 71°05'33" East, 121.36 feet; thence North 72°02'50" East, 99.31 feet; thence North 89°03'35" East, 64.30 feet; thence north 75°25'31" East 125.45 feet; thence North 71°34'19" East, 127.42 feet; thence South 75°51'55" East, 219.47 feet; thence North 74°53'05" East, 375.29 feet; thence South 44°18'56" East, 20.95 feet; thence South 52°00'55" East, 90.24 feet; thence South 53°28'34" East, 117.93 feet; thence North 68°51'22" East, 132.74 feet; thence South 77°52'39" East, 339.04 feet; thence North 88°29'31" East, 537.44 feet; thence South 25°52'03" East, 220.82 feet; thence South 38°00'11" East, 146.95 feet; thence South 65°57'46" East, 201.77 feet; thence South 20°46'37" East, 272.91 feet; thence South 48°08'19" East, 446.29 feet; thence leaving said fence as shown on said map South 81°28'32" West, 3884.84 feet; thence South 44°20'25" West, 1029.15 feet; thence South 82°11'42" West, 265 feet to the southwest corner of Lot 20 of said Finnish Colony Subdivision;

Thence South 8 degrees East 2924.8 feet, more or less, to the northwest corner of Lot 15 of said Finnish Colony Subdivision; thence south 64 degrees East 3265 feet; thence North 67 degrees East, 900 feet to the east line of the Yokayo Rancho; thence South 1 mile, more or less to the southeast corner of the lands of John Barrella as described in the deed recorded in Book 168, Page 295, Official Records, Mendocino County; thence South 55 degrees West 316 feet, more or less; thence South 37 degrees West 532 feet; thence South 55 degrees West 2657 feet more or less;

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Thence South 530 feet to the northwest corner of the lands of Lee Sorelles as described in the deed recorded in Book 445, Page 6, Official Records Mendocino County; thence East along the north line of said lands 1089 feet to the northeast corner; thence 1390 feet South 13 degrees West along the east line to the southeast corner thereof; thence 220 feet West along the south line of the lands of Jay Long as described in the deed recorded in Book 4321, Page 320, Official Records, Mendocino County, to the southwest corner of said lands of Long; thence South 320 feet, more or less, along the east line of Calpella Fruit Land Tract, as shown on the map thereof recorded in Case 1, Drawer 3, Page 18, Mendocino County Records, to the southeast corner of Lot 5 thereof;

Thence West along the south line of Lot 5 to the southwest corner of Lot 5; thence North along the west line of Lot 5 to the northwest corner of Lot 5; thence West along the south line of Lot 12 to the southwest corner of Lot 12; thence North along the west lines of Lots 11 and 12 to the southeast corner of Lot 18; thence West along the south line of Lot 18 to the southwest corner of Lot 18; thence North along the west line of Lot 18 to the northwest corner of Lot 18; thence West along the southerly line of Lot 33 and the westerly projection thereof to the intersection of the west line of the County Road with the westerly projection of the southerly line of Lot 33; thence southerly along the west line of the County Road to the southeast corner of Lot 32; thence West along the south line of Lot 32 to the intersection thereof with the center of the channel of the Russian River, thence along the center of the channel of the Russian River to the northerly line of Lot 108, Yokayo Rancho; Thence along the northerly line of Lot 108, West, South, and West to the southwest corner of the lands of Fred Finne as described in the deed recorded in Book 405, Page 130, Official Records, Mendocino County;

Thence North 2200 feet along the west line of said lands; thence West 2900 feet; thence North 1900 feet to the southeast corner of the Del Arbbres Subdivision, as shown on the map recorded in Case 1, Drawer 10, Page 15, Mendocino County Records; thence North 85 degrees West 600 feet; thence South 17 degrees West 330 feet; thence West 400 feet; thence South 3 degrees West 490 feet; thence West 2570 feet on the south line of said subdivision to the southwest corner thereof; thence North along the west line of said subdivision to the southeast corner of Lot 3 of Section 7, Township 16 North, Rage 12 West, M.D.B. & M.;

Thence West along the southerly boundary of said Lot 3 to the southeast corner of the north 1/2 of the southeast 1/4 of Section 12, Township 16 North, Rane 12 West, M.D.B. & M.; thence West along the southerly boundary of said north 1/2 of the southeast 1/4 of said Section 12 to the northeast corner of the southwest 1/4 of the southeast 1/4 of said Section 12; thence South along the easterly boundary of the southwest 1/4 of the southeast 1/4 of said Section 12 to the southerly boundary of Section 12; thence West along the southerly boundary of Section 12 to the southwesterly corner of the southwest 1/4 of the southeast 1/4 of Section 12;

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Thence North along the westerly boundary of the east 1/2 of Section 12 to Seward Creek; thence southeasterly along Seward Creek to the westerly boundary of the southeast 1/4 of the northeast 1/4 of Section 12; thence North along the westerly boundary of the southeast 1/4 of the northeast 1/4 of Section 12 to the southerly boundary of the north 1/2 of the northeast 1/4 of Section 12; thence West along the southerly boundary of the north 1/2 of the northeast 1/4 of Section 12 to the southwesterly corner thereof; thence North along the westerly boundary of the north 1/2 of the northeast 1/4 of Section 12 to the northerly boundary line of said Section 12; thence East along the northerly boundary line of Section 12 to the northeast corner of said Section 12 and the southwest corner of Section 6, Township 16 North, Range 12 West, M.D.B. & M.;

Thence North 1 mile, more or less, along the west line of Section 6 to the Point of Beginning.

This description was prepared by me or under my direct supervision in June 2025.



6/18/2025

Steven J. Klein, PLS 8155

Date



End of Description