

**RESOLUTION NO. 2018-\_\_**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SHASTA  
PERTAINING TO AN EXCHANGE OF PROPERTY TAX REVENUE RELATED TO  
AN ANNEXATION BY THE CITY OF REDDING**

**WHEREAS**, Revenue & Taxation Code Section 99, as amended, provides for the City of Redding and the County of Shasta to determine an appropriate property tax transfer for all jurisdictional changes or organization occurring within Shasta County prior to the proposal being considered by the Local Agency Formation Commission (LAFCO); and

**WHEREAS**, the City of Redding has submitted an application to Shasta LAFCO, identified in City of Redding Resolution # 2007-121 and # 2017-103 as “Annexation No. AN-1-04 and Campo Calle Area – Westridge Plan,” (the “Annexation”) to annex approximately 64 acres in Shasta County to the City of Redding and to detach that area from County Service Area # 1 – Fire Protection (“CSA # 1”) and County Service Area # 15 – Street Lighting (“CSA # 15”); and

**WHEREAS**, a map showing the proposed area to be annexed to the City of Redding and detached from CSA # 1 and CSA # 15 is attached as Exhibit A; and

**WHEREAS**, the phrase “area of the Annexation” shall refer to the area to be annexed by the City of Redding, and detached from CSA # 1 and CSA # 15; and

**WHEREAS**, the current distribution of property taxes for the affected properties within the boundaries of the Annexation has been determined and provided to each affected agency; and

**WHEREAS**, the City of Redding and the County of Shasta wish to agree to a fair-share distribution of property tax revenues in the area of the Annexation; and

**WHEREAS**, the Shasta County Auditor-Controller will work with the State Board of Equalization to establish a new Tax Rate Area (TRA) for the area of the Annexation prior to allocation and distribution of property tax revenue under this resolution.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** that the Board of Supervisors of the County of Shasta **DOES HEREBY AGREE** to the following distribution of property taxes generated in the area of the Annexation after the effective date of the Annexation:

***1. Base Year Property Tax Revenue, as defined in the Revenue & Taxation Code, shall be distributed as follows:***

- a. To the County of Shasta, 100 percent of the base year property tax revenue allocated to the County of Shasta for Fiscal Year 2017/2018 pursuant to the Tax Rate Allocation Factors established by law.
- b. To the City of Redding, 0 percent of the base year property tax revenue allocated to the County of Shasta for Fiscal Year 2017/2018 pursuant to the Tax Rate Allocation Factors established by law.

- c. To CSA # 1, 100 percent of the base year property tax revenue allocated to CSA # 1 for Fiscal Year 2017/2018 pursuant to the Tax Rate Allocation Factors established by law
- d. To the City of Redding, 0 percent of the base year property tax revenue allocated to CSA # 1 for Fiscal Year 2017-2018 pursuant to the Tax Rate Allocation Factors established by law.
- e. To the Shasta County Water Agency, 0 percent of the base year property tax revenue allocated to the Shasta County Water Agency commencing the first fiscal year following the date the new TRA appears on the State Board of Equalization's Tax Rate Area Chart.
- f. To the City of Redding, 100 percent of the base year property tax revenue allocated to the Shasta County Water Agency commencing the first fiscal year following the date the new TRA appears on the State Board of Equalization's Tax Rate Area Chart
- g. To each Special District (as defined in Revenue & Taxation Code Section 95(m)) affected by the Annexation, except for the Shasta County Water Agency, 100 percent of the base year property tax revenue allocated to each Special District pursuant to the Tax Rate Allocation Factors established by law.
- h. To the City of Redding, 0 percent of the base year property tax revenue allocated to all Special Districts affected by the Annexation, except for the Shasta County Water Agency, pursuant to the Tax Rate Allocation Factors established by law.

**2. *Annual Property tax increment revenue, as defined in the Revenue & Taxation Code, shall be distributed as follows:***

- a. To the County of Shasta, 100 percent of the current annual property tax increment revenue allocated to the County of Shasta prior to the first fiscal year following the date the new TRA appears on the State Board of Equalization's Tax Rate Area Chart.
- b. To the County of Shasta, 40 percent of future annual property tax increment revenue allocated to the County of Shasta commencing the first fiscal year following the date the new TRA appears on the State Board of Equalization's Tax Rate Area Chart. Said monies are to be designated for Shasta County adult and juvenile custodial operations.
- c. To the City of Redding, 60 percent of future annual property tax increment revenue allocated to the County of Shasta commencing the first fiscal year following the date the new TRA appears on the State Board of Equalization's Tax Rate Area Chart.
- d. To CSA # 1, 100 percent of the annual property tax increment revenue allocated to CSA # 1 pursuant to the Tax Rate Allocation Factors established by law.
- e. To the Shasta County Water Agency, 0 percent of the annual property tax increment revenue allocated to the Shasta County Water Agency commencing the first fiscal

year following the date the new TRA appears on the State Board of Equalization's Tax Rate Area Chart.

- f. To the City of Redding, 100 percent of the annual property tax increment revenue allocated to the Shasta County Water Agency commencing the first fiscal year following the date the new TRA appears on the State Board of Equalization's Tax Rate Area Chart.
- g. To each Special District (as defined in Revenue & Taxation Code Section 95(m)) affected by the Annexation, except for the Shasta County Water Agency, 100 percent of the annual property tax increment revenue allocated to each Special District pursuant to the Tax Rate Allocation Factors established by law.
- h. To the City of Redding, 0 percent of the annual property tax increment revenue allocated to all Special Districts affected by the Annexation, except for the Shasta County Water Agency, pursuant to the Tax Rate Allocation Factors established by law.

**BE IT FURTHER RESOLVED** the County Executive Officer, to the extent permissible by law, is hereby authorized to sign any documents pertaining to implementation of this resolution and to act as the Board of Supervisors representative in the above related tax exchange matter.

**DULY PASSED AND ADOPTED** this 27<sup>th</sup> day of March, 2018 by the Board of Supervisors of the County of Shasta by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:  
RECUSE:

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LES BAUGH, CHAIRMAN  
Board of Supervisors  
County of Shasta, State of California

ATTEST:

LAWRENCE G. LEES  
Clerk of the Board of Supervisors

By: \_\_\_\_\_  
Deputy