

RESOLUTION NO. 12-7796

**A Resolution of Agreement by the Board of Supervisors of the County of Plumas
Adopting a Property Tax Transfer Agreement for LAFCo Annexation File No. 2011-
ANNEX-0001 to Beckwourth Fire Protection District.**

WHEREAS, pursuant to Chapter 6 of Part 0.5 of the Revenue and Taxation Code (commencing with section 95), in order for a jurisdictional change to become final, the governing boards of the affected local agencies must negotiate and reach an agreement regarding the distribution of property tax revenues within the affected areas; and

WHEREAS, the Beckwourth Fire Protection District approved initiation of annexation proceedings by adopting District Resolution 2010-004 to assume service responsibility for the territorial area set forth in Local Agency Formation Commission File No. 2011-ANNEX-0001; and

WHEREAS, a proposed jurisdictional change has been filed with the LAFCo Executive Officer to annex 3,085.53 acres, more or less, into the Beckwourth Fire Protection District, LAFCo file no. 2011-ANNEX-0001, and negotiations have taken place between the County and the District; and

WHEREAS, prior to annexation, property tax revenue on the annual increment is allocated as follows:

Jurisdiction	Increment Factor	
	TRA 053-137	TRA 053-141
Plumas County	39.831323	39.249479
Flood Control	0.393439	0.387692
Portola Cemetery	0.000000	1.460771
Eastern Plumas Hospital	5.122782	5.047951
Education	0.173393	0.170861
Plumas Unified School	43.290099	42.950582
Feather River College	11.188964	10.732664
Beckwourth Fire Dist.	0.000000	0.000000
<i>Totals</i>	<i>100.000000</i>	<i>100.000000</i>

Assessor Parcel Nos.	025-030-008, 032, 033, 035, 036, 040, and 041	025-060-021, 033, 034, 035, 036, 039, 041; 025-080-040; 025-220-028; 025-230-016, 017; 025-460-003; 140-060- 019, 035, 036; 140-070-032, 033, 034, 035, and 036
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NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Plumas, State of California, as follows:

1. **Definitions:** Unless the particular provisions or context otherwise requires, the definitions contained in this paragraph and in the Revenue and Taxation Code shall govern the construction, meaning, and application of words used in this Resolution.
 - a. “Base property tax revenue” means property tax revenues allocated by base tax equivalents to all taxing jurisdictions as to the geographic area comprising a given tax rate area annexed in the fiscal year immediately preceding the tax year in which the property tax revenues are apportioned pursuant to this Agreement, including the amount of State of California reimbursement for the homeowners and business inventory exemptions.
 - b. “Property tax increment” means revenue from the annual tax increment, as “annual tax increment” is defined in section 96.5 of the Revenue and Taxation Code, attributable to the tax rate area for the respective year.
 - c. “Property tax revenue” means base property tax revenue, plus the property tax increment for a given tax rate area.
2. The base property tax revenue currently allocated to the Plumas County General Fund and all local agencies shall not be changed as a result of this annexation.
3. There shall be an exchange of twelve percent (12%) of the County General Funds’ share of future property tax increment revenue to the Beckwourth Fire Protection District as a result of this annexation such that the resulting annual increment will be as follows:

Jurisdiction	Increment Factor	
	TRA 053-137	TRA 053-141
Plumas County	27.831323	27.249479
Flood Control	0.393439	0.387692
Portola Cemetery	0.000000	1.460771
Eastern Plumas Hospital	5.122782	5.047951
Education	0.173393	0.170861
Plumas Unified School	43.290099	42.950582
Feather River College	11.188964	10.732664
Beckwourth Fire Dist.	12.000000	12.000000
<i>Totals</i>	<i>100.000000</i>	<i>100.000000</i>

Assessor Parcel Nos.	025-030-008, 032, 033, 035, 036, 040, and 041	025-060-021, 033, 034, 035, 036, 039, 041; 025-080-040; 025-220- 028; 025-230-016, 017; 025-460-003; 140-060- 019, 035, 036; 140- 070-032, 033, 034, 035, and 036
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4. This transfer of property tax increment shall not be effective unless and until:
 - a. The tax year following the calendar year in which the statement of boundary changes and the map or plat is filed with the County Assessor and the State Board of Equalization; and
 - b. The adoption of a special tax of not less than \$60 for residential and \$135 for commercial/industrial parcels applicable to real property within the territory subject to this annexation; and
 - c. All the terms and conditions of this resolution are accepted by resolution of the Board of Directors of the District.

5. The property tax increment revenue of all other local agencies shall not be changed as a result of this annexation.

The foregoing Resolution was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the June 19, 2012, by the following vote:

AYES: SUPERVISORS SWOFFORD, THRALL, SIMPSON, KENNEDY, MEACHER

NOES: NONE

ABSENT: NONE



Chair, Board of Supervisors

ATTEST:


Executive Clerk / Board of Supervisors