

RESOLUTION NO. 17- 8275

**A Resolution of Agreement by the Board of Supervisors of the County of Plumas
Adopting a Property Tax Transfer Agreement for Plumas County LAFCo Annexation File
No. 2016-ANNX-0001 to Chester Public Utility District for
Fire Protection Purposes and Public Utility Services**

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 Chester Public Utility District approved annexation proceedings initiated by the property owners to assume service responsibility for the territorial area set forth in Plumas County Local Agency Formation Commission File No. 2016-ANNX-0001, which territory is more particularly described in Exhibit "A" attached hereto and is depicted in the map attached hereto as Exhibit "B"; and

WHEREAS, a proposed jurisdictional change has been filed with the LAFCo Executive Officer to annex 50.40 acres, more or less, into the Chester Public Utility District, LAFCo file No. 2016-ANNX-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 | TRA |
|----------------------------|--------------------|
| | 053-035 |
| Plumas County | 30.818772% |
| Flood Control | 0.342071% |
| Chester Cemetery | 0.490510% |
| Education | 0.150755% |
| Plumas Unified School | 51.455124% |
| Feather River College | 13.200308% |
| Chester Public Util. Dist. | 0.000000% |
| Seneca Hospital Dist. | 3.443460% |
| <i>Totals</i> | <i>100.000000%</i> |

Assessor Parcel Nos. 011-110-016, 011-110-039

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 seven percentage points (7.000000%) of the property tax increment of the County General Fund's share of future property tax increment revenue to the Chester Public Utility District for fire protection purposes as a result of this annexation such that the resulting annual increment allocation will be as follows:

| Jurisdiction | TRA |
|---------------------------------|--------------------|
| Plumas County | 23.818772% |
| Flood Control | 0.342071% |
| Education | 0.150755% |
| Plumas Unified School | 51.455124% |
| Feather River College | 13.200308% |
| Chester Public Utility District | 7.000000% |
| Seneca Hospital Dist. | 3.443460% |
| <i>Totals</i> | <i>100.000000%</i> |

Assessor Parcel Nos. 011-110-016, 011-110-039

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

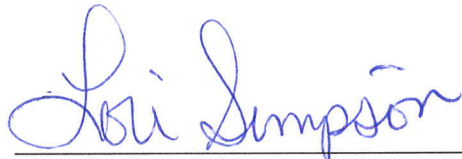
- b. The adoption of a special tax of not less than \$95 for each parcel applicable to real property within the territory subject to this annexation; and
 - c. All the terms and conditions of this resolution are accepted by resolution of the Board of Directors of the District.
5. The property tax increment 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 August 1, 2017, by the following vote:

AYES: SUPERVISORS ENGEL, THRALL, SIMPSON, GOSS, SANCHEZ


NOES: NONE

ABSENT: NONE



Lori Simpson, Chair,
Plumas County Board of Supervisors

ATTEST:



Nancy DaForno,
Clerk of Board of Supervisors