

Plumas County Resolution No. 20- 8471

**A RESOLUTION TO TRANSFER REAL PROPERTY TAX REVENUE
FROM TAX RATE AREA 001-002 WITH THE CITY OF PORTOLA**

WHEREAS, on March 19, 1979, the City of Portola (the “City”) approved its Resolution No. 531 providing for the annexation of property known as the “Holsinger Addition,” Plumas County Assessor’s Parcel Number 126-010-012-000, consisting of approximately 248.69 acres which is more particularly described as follows:

Real property in the City of Portola, County of Plumas, State of California, described as follows:

THAT PORTION OF SECTION 1, TOWNSHIP 22 NORTH, RANGE 13 EAST, M.D.M.,
ACCORDING TO THE OFFICIAL PLAT THEREOF; DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID SECTION 1, AS SHOWN
ON THAT CERTAIN MAP FILED IN BOOK 4 OF RECORD OF SURVEYS AT PAGE
131, PLUMAS COUNTY RECORDS; THENCE FROM SAID POINT OF BEGINNING
NORTH 00° 12’ 31” WEST 2028.95 FEET; THENCE NORTH 89° 03’ 34” EAST
5373.13 FEET; THENCE SOUTH 01° 07’ 52” EAST 1991.38 FEET; THENCE SOUTH
88° 39’ 47” WEST 5405.80 FEET TO THE POINT OF BEGINNING.

APN 126-010-012

WHEREAS, on March 26, 1979, the Executive Officer of the Local Agency Formation Commission of Plumas County issued a Certificate of Completion for the Holsinger Annexation, and,

WHEREAS, on April 5, 1979, the State Board of Equalization acknowledged receiving notice of the Holsinger Annexation, and,

WHEREAS, Plumas County Tax Rate Area (“TRA”) 001-002 is comprised solely of the Holsinger Addition, Plumas County Assessor’s Parcel Number 126-010-012-000, and,

WHEREAS, on October 17, 1983 the City passed Resolution 740 Authorizing Execution of An Agreement For Allocation of Taxes Incident to Annexation with Plumas County, which included as an Exhibit a proposed Interim Agreement, Master Property Tax Transfer from Plumas County (the “County”), and a letter from the Plumas County Board of Supervisors, proposing a Master Property Tax Transfer consisting of a 49/51 percent City/County split of real property tax revenue increments for annexed lands, and,

WHEREAS, on November 8, 1983, the Plumas County Board of Supervisors passed Resolution No. 83-3710, providing that in the event of jurisdictional changes resulting from annexation of previously unincorporated lands to the City of Portola, the formula for apportioning property taxes from such annexed lands shall be forty-nine percent (49%) of the County’s share of the tax increment, and,

WHEREAS, through an apparent oversight, the Interim Agreement, Master Property Tax Transfer was never executed by either the City or the County and the City has not received any of the real property tax revenue from TRA 001-002, and the County receives 28.113129% of the real property tax revenue from TRA 001-002, and,

WHEREAS, the Plumas County Board of Supervisors is advised that the City of Portola will be presented with an identical resolution with a proposal to that which is reflected herein, and that such resolution and proposal is likely to be adopted by the City following a hearing of the matter, and,

WHEREAS, Section 99.02 *et. seq.* of the State of California Revenue and Taxation Code requires the public agency that will be affected by a proposed transfer of fees, charges assessments, taxes or other revenues to hold a public hearing to consider the effect of said transfer;

WHEREAS, a hearing was held on this date, with prior notice of the hearing provided pursuant to Section 6061 of the Government Code through publication in the *Feather River Bulletin*, a newspaper of general circulation in the County;

WHEREAS, the Board has considered and makes the following findings as required by Section 99.02(f) of the Revenue and Taxation Code:

- A. The County of Plumas, as the transferring agency, determines that revenues are available for this purpose.
- B. The transfer will not result in any increase in the ratio between the amount of revenues of the transferring agency that are generated by regulatory licenses, use charges, user fees, or assessments and the amount of revenues of the transferring agency used to finance services provided by the transferring agency.
- C. The transfer will not impair the ability of the transferring agency to provide existing services.
- D. The transfer will not result in a reduction of property tax revenues to school entities.

NOW, THEREFORE BE IT RESOLVED by the Plumas County Board of Supervisors as follows:

1. That the 28.113129% of real property tax revenue received by the County from TRA 001-002, which property is more particularly described above, will be shared by the County such that the City and County will split the property tax increment on a 49/51 percent basis, with the City receiving 13.775433% and the County receiving 14.337695%.
2. That the proposed transfer will take effect and the City and County will split the revenue from the real property tax increment from TRA 001-002 as described above beginning on July 1, 2019.
3. This Resolution shall have no force or effect unless and until the City Council of the City of Portola adopts a resolution consistent with the provisions of this Resolution including:

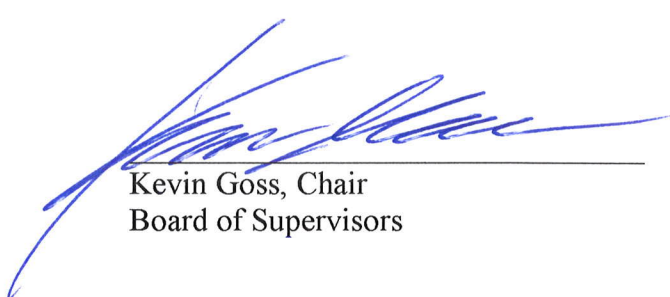
- a. A provision that the City of Portola accepts this property tax transfer in full satisfaction of any transfer of property tax between the City and the County in connection of the annexation of the subject territory to the City in 1979; and
- b. A provision acknowledging that neither this Resolution nor the resolution adopted by the City of Portola to effect this exchange of property tax revenue shall be deemed a ratification of the above-described "Interim Agreement, Master Property Tax Transfer;" and
- c. A provision that this property tax exchange does not set a precedent of any kind regarding future annexations of territory to the City of Portola or property tax exchanges incident to such annexations.

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 3rd day of March, 2020, by the following vote:

AYES: SUPERVISORS SIMPSON, THRALL, ENGEL, GOSS

NOES: NONE

ABSENT: NONE



Kevin Goss, Chair
Board of Supervisors

ATTEST:



Nancy DaForno
Clerk of the Board

[\\CC-MAR\\1 coco shared\\Resolutions and Ordinances\\County version of Resolution - Tax Sharing Agreement - Holsinger (00499365-2xB33D7) county edits 20200130.docx]