

- 4) Receive and accept the Plumas County Public Health Agency's Strategic Plan as submitted; discussion and possible action

Motion: Receive and accept the Plumas County Public Health Agency's Strategic Plan as submitted,

Action: Adjourn, **Moved by** Supervisor Kevin Goss, **Seconded by** Supervisor Michael Sanchez.
Motion passed unanimously.

- 5) Budget presentation regarding Public Health funding streams

3. BOARD OF SUPERVISORS

- A. Review and update of "Guidelines for Tax Exchange Negotiations for Annexations"; discussion and possible action

Motion: Appoint Supervisor Goss and Supervisor Thrall to work with County Counsel to develop new guidelines for tax exchange negotiations for consideration by the Board, **Action:** Approve, **Moved by** Supervisor Kevin Goss, **Seconded by** Supervisor Michael Sanchez.

Motion passed unanimously.

Motion: Rescind the existing "Guidelines for Tax Exchange Negotiations for Annexations (approved December 18, 2007)", **Action:** Approve, **Moved by** Supervisor Jeff Engel, **Seconded by** Supervisor Sharon Thrall.

Motion passed unanimously.

- B. Property tax exchange negotiations in connection with annexation of Brussard property to Chester Public Utility District (LAFCo File 2016-ANNX-0001): 1) Direct Clerk of the Board to give notice extending time for property tax exchange negotiations by 30 days; 2) Set date for negotiation meeting with the District before the Board of Supervisors; 3) Direct Clerk of the Board to notify Chester Public Utility District to provide information required by Guidelines for Tax Exchange Negotiations for Annexations; and/or give other direction to staff

Motion: 1) Direct Clerk of the Board to give notice extending time for property tax exchange negotiations by 30 days; 2) Set February 14, 2017 for negotiation meeting with the District before the Board of Supervisors, **Action:** Approve, **Moved by** Supervisor Sharon Thrall, **Seconded by** Supervisor Jeff Engel.
Motion passed unanimously.

- C. Request from Quincy Fire Protection District for Post-Annexation Transfer Property Tax revenue from Plumas County; discussion and possible action

Following discussion, this matter is tabled following adoption of new guidelines for tax exchange negotiations.

D. CORRESPONDENCE

None

Guidelines for Tax Exchange Negotiations for Annexations
(Approved December 18, 2007)

1. It is not the policy of Plumas County to share any portion of the County tax base, and this policy applies only to the sharing of tax increment. Exchanges will be based on public policy reasons.
2. The district will be expected to provide financial justification for the request of tax exchange. This justification must include both how the sharing would benefit the district and how the exchange benefits the County.
3. The District must approve a special tax, assessment, or other funding mechanism prior to the County agreement to a tax exchange.
4. The District must present its plan for uses for the revenues generated by the exchange.
5. The County shall make the following two findings:
 - (a) The County shall determine that revenues are available for the transfer.
 - (b) The transfer will not impair the ability of the County to provide existing services.
6. Any emergency response district shall implement a cost reimbursement system.
7. Districts must notify the County of their desire to negotiate.
8. The County may choose not to negotiate with any district that is not part of the Special District Association. The Special District Association may provide negotiators.

APPROVED BY BOS 12/18/07

Tax Exchange Policy
For Annexations (Existing County Policy)

Introduction:

It is not the policy of Plumas County to share any portion of the County tax base, and this policy applies only to the sharing of tax increment. The district will be expected to provide financial justification for the request of tax exchange.

Guidelines for Tax Exchanges:

- 1) Any transfer of a portion of tax increment shall be based on the county's share only.
- 2) Based on the circumstances, the sharing of tax increment shall be up to 7% of the County's share.
- 3) The District must approve a special tax, assessment, or other funding mechanism prior to the County agreement to a tax exchange.
- 4) The County shall require that the District maintain a special assessment, special tax, or other funding mechanism in place for the duration of the time that the District receives exchanged tax increment. The District shall be required to raise a sum of money equal to the amount of tax increment being exchanged by the County. The County shall require the District enter into a contract to this effect.
- 5) The County shall make the following two findings:
 - (a) The County shall determine that revenues are available for the transfer.
 - (b) The transfer will not impair the ability of the County to provide existing services.
- 6) The District shall pass a resolution in support of joining LAFCO.
- 7) A yet to be determined percentage of the County share and the funds raised by the district should be exchanged with the County for dedicated staff support.
- 8) Any emergency response district shall implement a cost reimbursement system. If the District is unable to do so, the County will offer assistance in helping to implement such a system using the dedicated staff.