

**RESOLUTION NO. 2023-XXX**

**RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF SHASTA  
ESTABLISHING A PROPERTY TAX EXCHANGE RELATED TO  
THE COUNTY SERVICE AREA 8-PALO CEDRO ANNEXATION OF  
UNINCORPORATED TERRITORY**

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

**WHEREAS**, in the event that a jurisdictional change would affect the service area or service responsibility of one or more special districts, the Board of Supervisors of the County in which the districts are located shall, on behalf of the districts, negotiate any exchange of property tax revenues; and

**WHEREAS**, Raymond E. Axner Jr. submitted an application, signed on March 11, 2023, to Shasta LAFCO for a reorganization that would annex territory to County Service Area 8-Palo Cedro (“CSA 8”), (the “Annexation”); and

**WHEREAS**, a map showing the proposed areas to be annexed into CSA 8 is attached as Exhibit A; and

**WHEREAS**, the phrase “area of Annexation” shall refer to the areas to be annexed into CSA 8; and

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

**WHEREAS**, by law, the Board of Supervisors shall determine the distribution of property tax revenues in the area of Annexation among the affected special districts, after having provided notice and an opportunity to comment to the affected special districts.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED**, that the Board of Supervisors of the County of Shasta **DOES HEREBY ESTABLISH** 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 by the Revenue & Taxation Code, shall be distributed as follows:
  - a. To the County of Shasta, 100% of the base year property tax revenue allocated to the County of Shasta pursuant to the Tax Rate Allocation Factors established by law.

- b. To CSA 8, 0% of the base year property tax revenue allocated to the County of Shasta pursuant to the Tax Rate Allocation Factors established by law.
  - c. To each Special District (as defined in Revenue & Taxation Code Section 95 (m)) affected by the Annexation, 100% of the base year property tax revenue allocated to each Special District pursuant to the Tax Rate Allocation Factors established by law.
  - d. To CSA 8, 0% of the base year property tax revenue allocated to all other Special Districts affected by the Annexation pursuant to the Tax Rate Allocation Factors established by law.
  - e. No Tax Rate Allocation Factors shall be changed or otherwise impacted by this resolution
2. Annual Property Tax Increment Revenue, as defined by the Revenue & Taxation Code, shall be distributed as follows:
- a. To the County of Shasta, 100% of the current and future annual property tax increment revenue allocated to the County of Shasta pursuant to the Tax Rate Allocation Factors established by law.
  - b. To CSA 8, 0% of the current and future annual property tax increment revenue allocated to the County of Shasta pursuant to the Tax Rate Allocation Factors established by law.
  - c. To each Special District (as defined in Revenue & Taxation Code Section 95 (m)) affected by the Annexation, 100% of the current and future annual property tax increment revenue allocated to each Special District pursuant to the Tax Rate Allocation Factors established by law.
  - d. To CSA 8, 0% of the current and future annual property tax increment revenue allocated to all other Special Districts affected by the Annexation pursuant to the Tax Rate Allocation Factors established by law.
  - e. No Tax Rate Allocation Factors shall be changed or otherwise impacted by this resolution

**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.

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October 17, 2023

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**DULY PASSED AND ADOPTED** this 17th day of October 2023, by the Board of Supervisors of the County of Shasta, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSE:

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PATRICK JONES, CHAIR

Board of Supervisors

County of Shasta

State of California

ATTEST:

DAVID J. RICKERT

Clerk of the Board of Supervisors

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

Exhibit A

