



LOCAL AGENCY FORMATION COMMISSION

1190 Suncastr Ln, Suite 11. El Dorado Hills, CA 95762
(530) 295-2707 • lafco@edlafco.us • www.edlafco.us

VIA EMAIL

August 7, 2025

Sally Zutter
Property Tax Manager
El Dorado County Auditor-Controller, Property Tax Division
360 Fair Lane
Placerville, CA 95667

Subject: **REVISED** Notice of a new LAFCO project:

Reorganization of the Diamond Springs-El Dorado and El Dorado County Fire Protection Districts; LAFCO Project No. 2025-01

Dear Ms. Zutter:

This letter constitutes notice under Revenue and Taxation Code §99(b). LAFCO respectfully requests that your office initiate a revised tax revenue redistribution process for the above project. This request supersedes LAFCO's previous request dated May 23, 2025.

LAFCO requests that the Auditor-Controller issue a revised distribution letter to the affected agencies, limited to the following sections of the Property Tax Division distribution letter dated August 1, 2025 (attached for reference):

- **Section 1** – Consisting of 8,354 parcels located within the existing DSFPD boundaries. This section is subject to Revenue and Taxation Code §99, and negotiations should include both the base and future annual tax increment.
- **Roman numeral “i”** – Consisting of 23 SOI parcels. This section is subject to Revenue and Taxation Code §99.01, and negotiations should be limited to the future annual tax increment.

Please notify the affected agencies that a revised distribution letter will be issued shortly. LAFCO will begin the 60-day negotiation period upon receipt of this letter; please send LAFCO's copies via email.

Thank you for your attention to this matter. Please don't hesitate to contact our office at (530) 295-2707 with any questions.

Sincerely,

Shiva Frentzen
Executive Officer

cc: Chief Tim Cordero, El Dorado County Fire Protection District
Chief Matt Gallagher, Diamond Springs-El Dorado Fire Protection District
Sue Hennike, Interim Chief Administrative Officer

COMMISSIONERS

Public Member: Bill Wilde • Alternate Public Member: Gina Posey
City Members: Ryan Carter, Tamara Wallace • Alternate City Member: Cody Bass
County Members: George Turnbo, Brian Veerkamp • Alternate County Member: Greg Ferrero
Special District Members: Timothy J. White, Michael Saunders • Alternate Special District Member: Paul Gilchrist

STAFF

Shiva Frentzen, Executive Officer • Erica Sanchez, Assistant Executive Officer
Malathy Subramanian, Commission Counsel



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

Date: August 1, 2025
To: All Interested Agencies
See Distribution List Attached
From: Property Tax Division
RE: Reorganization of the Diamond Springs-El Dorado and El Dorado County FPDs
LAFCO Project No. 2025-01

The LAFCO project referenced above will alter the service area and/or boundary for the following Subject Agencies: Annexation of the Diamond Springs-El dorado Fire Protection District (DSFPD) service area and sphere of influence into the El Dorado County Fire Protection District (EDFPD) and the El Dorado County FPD Shingle Springs Zone of Benefit (ZOB); and concurrent dissolution of DSFPD.

Per LAFCO, the project is being amended to also include territory within the existing boundaries of the Pioneer Fire Protection District (PFPD) to be detached and annexed to EDCFPD.

Per LAFCO, this proposal is subject to Section 99.01 of the Revenue and Taxation Code (RTC). The agencies included in the Tax Rate Areas are shown on the enclosure.

The enclosed exhibits estimate the amount of 2024/25 Equalized Roll assessed value and property tax revenue generated during the 2024/25 fiscal year plus the proportion of the property tax revenue attributable to each local agency within specific TRAs for the parcels (AKA Assessor Parcel Numbers or Assessment Number) listed on the Assessor's Report, pursuant to Revenue and Taxation Code §99(b)(1)(B) and §99(b)(2).

The Assessor's Report is enclosed. Due to the size of the report, the Auditor-Controller Property Tax Division has prepared and enclosed a summary, by TRA, of the Assessor's Report that may be helpful. Please contact the Auditor-Controller Property Tax Division to be emailed an Excel/PDF version of the Assessor's Report.

LAFCO provided a list of parcels to the Assessor regarding the existing DSFPD's boundaries, which are to be included in Project #2025-01. The Assessor's Report, accordingly, includes a section for the '**DSFPD Parcels**'. Importantly, please note the following (numbered for ease of reference):

1. The assessed value and estimated property taxes for 8,354 parcels located within the existing DSFPD, as detailed on the Assessor's Report, are shown at the TRA level in Exhibits 2025-01-A through 2025-01-AK. They include parcels in the following TRAs. Please confirm with LAFCO that 'base and/or future Annual Tax Increment (ATI)' may be negotiated.
 - o 054-085, Exhibit 2025-01-A
 - o 054-087, Exhibit 2025-01-B
 - o 072-009, Exhibit 2025-01-C
 - o 072-067, Exhibit 2025-01-D
 - o 072-068, Exhibit 2025-01-E
 - o 072-069, Exhibit 2025-01-F
 - o 072-083, Exhibit 2025-01-G
 - o 072-084, Exhibit 2025-01-H

- o 072-001, Exhibit 2025-01-I
- o 078-003, Exhibit 2025-01-J
- o 078-008, Exhibit 2025-01-K
- o 078-009, Exhibit 2025-01-L
- o 078-010, Exhibit 2025-01-M
- o 078-019, Exhibit 2025-01-N
- o 078-036, Exhibit 2025-01-O
- o 078-042, Exhibit 2025-01-P
- o 078-057, Exhibit 2025-01-Q
- o 078-065, Exhibit 2025-01-R
- o 078-070, Exhibit 2025-01-S
- o 078-079, Exhibit 2025-01-T
- o 078-082, Exhibit 2025-01-U
- o 078-084, Exhibit 2025-01-V
- o 078-086, Exhibit 2025-01-W
- o 078-093, Exhibit 2025-01-X
- o 078-098, Exhibit 2025-01-Y
- o 078-100, Exhibit 2025-01-Z
- o 078-103, Exhibit 2025-01-AA
- o 078-105, Exhibit 2025-01-AB
- o 078-106, Exhibit 2025-01-AC
- o 078-112, Exhibit 2025-01-AD
- o 078-120, Exhibit 2025-01-AE
- o 100-048, Exhibit 2025-01-AF
- o 100-095, Exhibit 2025-01-AG
- o 100-096, Exhibit 2025-01-AH
- o 100-161, Exhibit 2025-01-AI
- o 100-205, Exhibit 2025-01-AJ
- o 100-206, Exhibit 2025-01-AK

2. There is 1 parcel (.18 acre) detailed on the Assessor's Report that is assessed on by the State Board of Equalization rather than the Assessor. It is most likely assigned to TRA 000-001 which is not subject to RTC §99 et seq. negotiation since Unitary is allocated outside of the AB-8 construct (revenue is allocated via RTC §100 et seq. instead). As such, these parcels are not included on any Exhibit estimating property taxes. This parcel is identified on the Assessor's report as:

- o 329-240-028

3. There are 5 parcels detailed on the Assessor's Report as being in the existing DSFPD that are no longer active. These parcels are not subject to negotiation since they no longer exist. As such, these parcels are not included on any Exhibit estimating property taxes. These parcels are identified on the assessor's report as:

- o 329-360-012
- o 329-360-015
- o 329-360-036
- o 329-360-058
- o 329-360-062

4. There are 290 parcels detailed on the Assessor's Report as being in the existing DSFPD that are instead territory not tracked by the Assessor. These parcels are not subject to negotiation since they aren't assessed by the Assessor. As such, these parcels are not included on any Exhibit estimating property taxes.

LAFCO provided a list of parcels to the Assessor regarding the existing DSFPD's Sphere of Influence (SOI), which are to be included in Project #2025-01. The Assessor's Report, accordingly, includes a section for the '**DSFPD SOI parcels**'. Importantly, please note the following (numbered for ease of reference):

- i. There are 23 parcels detailed on the Assessor's Report in the SOI section that currently are outside of any district providing fire services. The assessed value and estimated property taxes are shown at the TRA level in Exhibit 2025-01-AL through 2025-01-AN for the following TRAs. Please confirm with LAFCO that only 'future ATI' may be negotiated.
 1. TRA 078-090, Exhibit 2025-01-AL
 2. TRA 078-099, Exhibit 2025-01-AM
 3. TRA 078-113, Exhibit 2025-01-AN
- ii. There is 1 parcel detailed on the Assessor's Report in the SOI section that is currently located in the existing boundaries of the Pioneer FPD. The assessed value and estimated property taxes are shown at the TRA level in Exhibit 2025-01-AO for the TRAs shown below. Please contact LAFCO to confirm this parcel is subject to the project and RTC §99 et seq. negotiation. If so, please confirm with LAFCO that 'base and/or future ATI' may be negotiated.
 1. TRA 093-005, Exhibit 2025-01-AO
- iii. There are 3 parcels detailed on the Assessor's Report in the SOI section that are already within the existing boundaries of the El Dorado County FPD. These parcels are not subject to negotiation since they are already within the existing boundaries of the EDCFPD. As such, these parcels are not included on any Exhibit estimating property taxes.
 1. TRA 054-169 El Dorado County FPD, Shingle Springs ZOB
 2. TRA 072-041 El Dorado County FPD, Placerville ZOB
 3. TRA 085-016 El Dorado County FPD, Pleasant Valley ZOB

LAFCO requested the Assessor to identify any “administrative parcels or islands near the vicinity of the proposal”. These are parcels where part of the parcel is in the existing DSFPD, and the other part of the property is outside the DSFPD. As such, the Assessor’s Report includes 46 parcels in a section called ‘**ADM surrounding**’. Importantly, please note the following (numbered for ease of reference):

- A. The following ‘Administrative Parcels’ are currently located within the existing boundaries of the EDCFPD (Placerville Zone of Benefit). As such, these parcels are not subject to negotiation since they are already within the existing boundaries of the EDCFPD and not included on any Exhibit estimating property taxes. Please note the other part(s) of the administrative parcel (a different AN(s)) are currently in DSFPD boundaries and are included in Exhibit 2025-01-A through 2025-01-AK.

Assessor Report AN	TRA	TRA's Fire District	Admin AN's TRA	Admin AN's Fire District
317-030-006-000	072040	EDC Fire, Placerville Zone	078-001	Diamond Springs
323-030-004-000	072040	EDC Fire, Placerville Zone	078-001	Diamond Springs
323-640-005-000	072040	EDC Fire, Placerville Zone	078-001	Diamond Springs
317-300-013-000	072027	EDC Fire, Placerville Zone	078-065	Diamond Springs
317-322-002-000	072027	EDC Fire, Placerville Zone	078-065	Diamond Springs
051-550-003-000	090022	EDC Fire, Placerville Zone	078-079	Diamond Springs
323-140-001-000	072041	EDC Fire, Placerville Zone	078-100	Diamond Springs
323-140-044-000	072041	EDC Fire, Placerville Zone	078-100	Diamond Springs
325-110-001-000	078002	EDC Fire, Placerville Zone	078-100	Diamond Springs
325-110-042-000	078002	EDC Fire, Placerville Zone	078-100	Diamond Springs

- B. The following ‘Administrative Parcels’ are currently located within the existing boundaries of the EDCFPD (Pleasant Valley Zone of Benefit). As such, these parcels are not subject to negotiation since they are already within the existing boundaries of the EDCFPD and not included on any Exhibit estimating property taxes. Please note the other part(s) of the administrative parcel (a different AN(s)) are in DSFPD boundaries and included in Exhibit 2025-01-A through 2025-01-AK.

Assessor Report AN	TRA	TRA's Fire District	Admin AN's TRA	Admin AN's Fire District
046-640-010-000	085008	EDC Fire, Pleasant Valley Zone	078-001	Diamond Springs
046-640-015-000	085008	EDC Fire, Pleasant Valley Zone	078-001	Diamond Springs
046-640-022-000	085008	EDC Fire, Pleasant Valley Zone	078-001	Diamond Springs
046-640-023-000	085008	EDC Fire, Pleasant Valley Zone	078-001	Diamond Springs
046-640-028-000	085008	EDC Fire, Pleasant Valley Zone	078-001	Diamond Springs
046-640-029-000	085008	EDC Fire, Pleasant Valley Zone	078-001	Diamond Springs
046-810-017-000	085016	EDC Fire, Pleasant Valley Zone	078-079	Diamond Springs
097-030-008-000	085016	EDC Fire, Pleasant Valley Zone	078-079	Diamond Springs
097-090-015-000	085016	EDC Fire, Pleasant Valley Zone	078-079	Diamond Springs
097-150-010-000	085016	EDC Fire, Pleasant Valley Zone	078-079	Diamond Springs
097-150-015-000	085016	EDC Fire, Pleasant Valley Zone	078-079	Diamond Springs
097-150-037-000	085016	EDC Fire, Pleasant Valley Zone	078-079	Diamond Springs
097-150-038-000	085016	EDC Fire, Pleasant Valley Zone	078-079	Diamond Springs
097-150-039-000	085016	EDC Fire, Pleasant Valley Zone	078-079	Diamond Springs
097-180-003-000	085016	EDC Fire, Pleasant Valley Zone	078-079	Diamond Springs

- C. The following 'Administrative Parcels' are currently located within the existing boundaries of the EDCFPD (Shingle Springs Zone of Benefit). As such, these parcels are not subject to negotiation since they are already within the existing boundaries of the EDCFPD and not included on any Exhibit estimating property taxes. Please note the other part(s) of the administrative parcel (a different AN(s)) are in DSFPD boundaries and included in Exhibit 2025-01-A through 2025-01-AK.

Assessor Report AN	TRA	TRA's Fire District	Admin AN's TRA	Admin AN's Fire District
090-220-063-000	054169	EDC fire, Shingle Springs Zone	054-085	Diamond Springs
319-091-022-000	054173	EDC fire, Shingle Springs Zone	054-087	Diamond Springs
319-091-049-000	054173	EDC fire, Shingle Springs Zone	054-087	Diamond Springs
319-091-075-000	054173	EDC fire, Shingle Springs Zone	054-087	Diamond Springs
091-030-024-000	076026	EDC fire, Shingle Springs Zone	078-001	Diamond Springs
091-030-033-000	076026	EDC fire, Shingle Springs Zone	078-001	Diamond Springs
091-010-013-000	054169	EDC fire, Shingle Springs Zone	078-112	Diamond Springs

- D. The following 'Administrative Parcels' are currently located within the existing boundaries of the EDCFPD (Placerville Zone of Benefit). As such, these parcels are not subject to negotiation since they are already within the existing boundaries of the EDCFPD and not included on any Exhibit estimating property taxes. Please note the other part(s) of the administrative parcel (a different AN(s)) are either in DSFPD boundaries and are included in Exhibit 2025-01-A through 2025-01-AK or already in EDCFPD Placerville Zone of Benefit and not shown on any Exhibit estimating property taxes.

Assessor Report AN	TRA	TRA's Fire District	Admin AN's TRA	Admin AN's Fire District
317-390-001-000	072041	EDC Fire, Placerville Zone	072-040, 072-027, 078-001	EDC PV zone + Diamond Springs
317-390-003-000	072027	EDC Fire, Placerville Zone	072-041, 072-040, 078-001	EDC PV zone + Diamond Springs

- E. The following 'Administrative Parcels' are currently located in the existing boundaries of the Pioneer Fire Protection District's (PFPD). Exhibit 2025-01-AR contains an estimate of the property taxes for these properties. Please contact LAFCO to confirm these parcels are subject to the project and RTC §99 et seq. negotiation. If so, please confirm with LAFCO that 'base and/or future ATI' may be negotiated.

Assessor Report AN	TRA	TRA's Fire District	Admin AN's TRA	Admin AN's Fire District
046-052-046-000	093005	Pioneer	078-001	Diamond Springs
046-052-082-000	093005	Pioneer	078-001	Diamond Springs
046-071-054-000	093005	Pioneer	078-001	Diamond Springs
046-590-005-000	093005	Pioneer	078-001	Diamond Springs
046-590-006-000	093005	Pioneer	078-001	Diamond Springs
046-590-007-000	093005	Pioneer	078-001	Diamond Springs
046-590-008-000	093005	Pioneer	078-001	Diamond Springs
046-830-001-000	093005	Pioneer	078-001	Diamond Springs

- F. The following 'Administrative Parcels' are currently located in the existing boundaries of the El Dorado Hills County Water District (AKA El Dorado Hills Fire Department). Exhibit 2025-01-AQ contains an estimate of the property taxes for these properties. Please contact LAFCO to confirm these parcels are subject to the project and RTC §99 et seq. negotiation. If so, please confirm with LAFCO that 'base and/or future ATI' may be negotiated.

Assessor Report AN	TRA	TRA's Fire District	Admin AN's TRA	Admin AN's Fire District
091-030-043-000	076019	El Dorado Hills Fire	078-001	Diamond Springs
091-030-059-000	076019	El Dorado Hills Fire	078-001	Diamond Springs

- G. The following 'Administrative Parcels' are not currently located in any district providing fire services. Exhibit 2205-01-AP contains an estimate of the property taxes for these properties. Please contact LAFCO to confirm these parcels are subject to the project and RTC §99 et seq. negotiation. If so, please confirm with LAFCO that 'only future ATI' may be negotiated.

Assessor Report AN	TRA	TRA's Fire District	Admin AN's TRA	Admin AN's Fire District
319-330-016-000	054179	none	054-087	Diamond Springs
319-330-017-000	054179	none	054-087	Diamond Springs

Pursuant to §99(b)(1)(B)(3), the Auditor shall notify the governing body of each local agency whose service area or service responsibility will be altered by the amount of, and allocation factors with respect to, property tax revenue estimated pursuant to §99(b)(2) that is subject to a negotiated exchange.

Except as otherwise provide by law, pursuant to §99(b)(1)(B)(4), upon receipt of the enclosed estimates, the local agencies shall commence negotiations to determine the amount of property tax revenues to be exchanged between and among the local agencies. This negotiation period shall not exceed 60 days. The final exchange resolution shall specify how the annual tax increment shall be allocated in future years. Note that the eligible to negotiate varies depending on whether the jurisdictional change is subject to §99 or §99.01. A decision matrix of who is eligible to negotiate is attached.

Except as otherwise provided by law, pursuant to §99(b)(1)(B)(6), within the 60 day negotiation period the negotiating local agencies will present adopted resolutions agreeing to accept the exchange of property tax revenues to the LAFCO executive officer.

Enclosure

cc: LAFCO (see next page address)
Project File

Listing of Interested Agencies for Distribution of Attached Letter

County General Fund; Road District Tax; County Capital Outlay Fund; all County Service Areas and their respective zones of benefit as shown on the Exhibits.

Attn: CAO and/or Assistant CAO
330 Fair Lane
Placerville, CA 95667

County Water Agency
1107 Investment Blvd., Suite 240
El Dorado Hills, CA 95762

Diamond Springs/El Dorado FPD
501 Pleasant Valley Road
Diamond Springs, CA 95619

El Dorado County Fire Protection
Attn: Chief
P.O. Box 807
Camino, CA 95709

El Dorado Irrigation District
Attn: Mike Brink
2890 Mosquito Road
Placerville, CA 95667

El Dorado Hills Fire
Attn: Jessica Braddock, Director of Finance
1050 Wilson Blvd
El Dorado Hills, CA 95762

East China Hill CSD
John Reiner
P O Box 963
El Dorado, CA 95623

Golden West CSD
P O Box 448
El Dorado, CA 95623

Greenstone Country CSD
3451 Stagecoach Road
Placerville, CA 95667

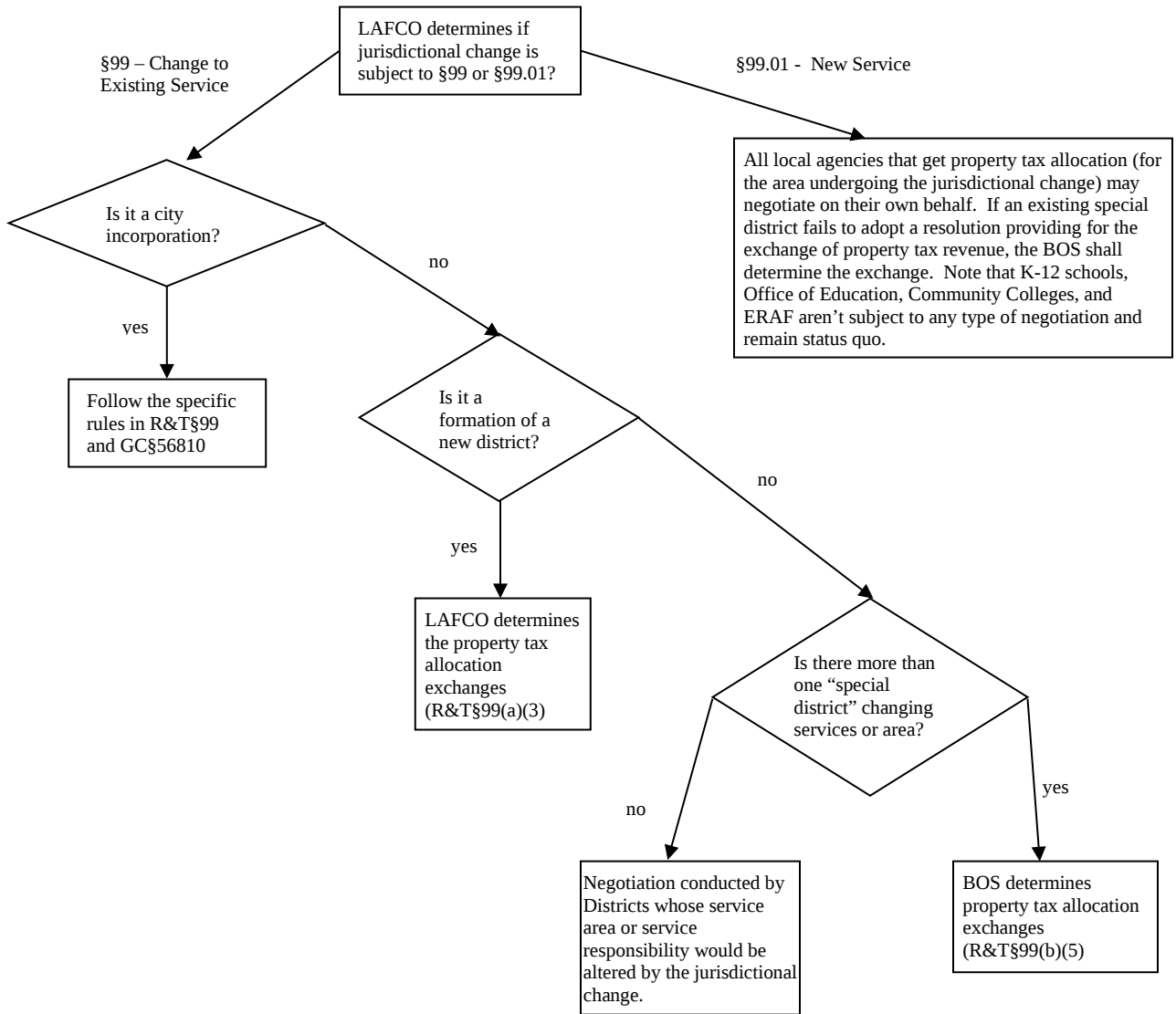
Mortara Circle CSD
c/o Ben Thompson
2521 Mortara Circle
Placerville, CA 95667

Pioneer FPD
P O Box 128
Somerset, CA 95684

Sierra Oaks CSD
5301 Lazy Boot Trail
El Dorado, CA 95623

Local Agency Formation Commission
1190 Suncastr Lane, Suite 11
El Dorado Hills, CA 95762

WHO DETERMINES PROPERTY TAX REVENUE EXCHANGES



Reference: R&T§99 et seq.
Prepared by: El Dorado County Auditor-Controller
Revised Date: 3/31/09