



RESOLUTION NO. 074-2024

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

*Meeks Bay Fire Protection District dissolution and annexation of District Area to the North Tahoe Fire Protection District; LAFCO Project No. 2022-01.*

WHEREAS, request has been made to the Board of Supervisors of the County of El Dorado for negotiations with respect to property tax revenue in accordance with Section 99 and 99.01 of the Revenue and Taxation Code; and

WHEREAS, this request related to the dissolution of the Meeks Bay Fire Protection District and the annexation of all parcels within the Meeks Bay Fire Protection District, into the North Tahoe Fire Protection District (Placer LAFCO Project Number 2022-01); and

WHEREAS, negotiations for a redistribution of property tax revenues (base and annual tax increment) have been concluded, and the property tax revenue distribution plan was conceptually approved by the Meeks Bay Fire Protection District Board of Directors and the North Tahoe Fire Protection District Board of Directors on March 20, 2024 and March 26, 2024, respectively; and

WHEREAS, the conceptually-approved revenue distribution plan includes the transfer of a portion of the County's General Fund Annual Tax Increment; and

WHEREAS, California Revenue and Taxation Code Section 99.02(b) authorizes local agencies to agree to an exchange of their property tax revenues that are allocable from tax rate areas shared by the local agencies and Revenue and Taxation Code Section 99.02(e) requires that each affected local agency hold a duly noticed public hearing to consider the effects of any proposed base property tax revenue transfer on fees, charges, assessments, taxes, or other revenues prior to approval of such transfer; and

WHEREAS, the Board of Supervisors has conducted a public hearing May 14, 2024, to consider the effect of the proposed transfer on fees, charges, assessments, taxes, or other revenues. Notice of the hearing was published pursuant to Section 6061 of the Government Code; and

WHEREAS, this transfer shall not serve as a precedent and shall not be construed to set an expectation for the Board to consent to similar transfers in the future.

NOW, THEREFORE, BE IT RESOLVED by the El Dorado County Board of Supervisors that:

1. The Annual Tax Increment with respect to the parcels to be annexed to the North Tahoe Fire Protection District shall, upon completion of the dissolution of the Meeks Bay Fire Protection District and annexation by the North Tahoe Fire Protection District, be distributed as shown on Exhibit A.
2. Pursuant to Revenue and Taxation Code section 99.02(f), the County hereby makes the following findings with regard to this transfer of the County General Fund Annual Tax Increment to the North Tahoe Fire Protection District:
  - a. Revenues are available for this purpose. The proposed transfer is limited to a small portion of future revenue growth in the territory to be annexed. The County's base property tax revenue will not be affected. The value of the foregone future revenue is de minimis and will be offset by the projected property tax revenue growth in future fiscal years.
  - b. The transfer will not result in any increase in the ratio between the amount of County General Fund revenues that are generated by regulatory licenses, use charges, user fees, or assessments

and the amount of revenues of the County used to finance its current level of service. The County will not increase any fee, fine, charge, or assessment as a result of this transfer. The impact of the transfer is de minimus and will not result in a reduction in property tax revenues below current levels.

- c. The transfer will not impair the ability of the County to provide existing services. The proposed transfer is limited to a small portion of future revenue growth in the territory to be annexed. The County's base property tax revenue will not be affected. The value of the foregone future revenue is de minimis and will be offset by the projected property tax revenue growth in future fiscal years.
  - d. The transfer will not result in a reduction of property tax revenues to school entities. The proposed transfer affects only the County's General Fund Annual Tax Increment and will not reduce property tax revenues to schools.
3. County shall not be obligated to effect the transfer of General Fund Annual Tax Increment authorized hereunder unless and until North Tahoe Fire Protection District has provided documentation to County that it has conducted a public hearing pursuant to Revenue and Taxation Code section 99.02(e), and that notice of such hearing has been published pursuant to section 6061 of the California Government Code.

BE IT FURTHER RESOLVED that the Clerk to the Board of Supervisors is hereby directed to transmit notice of this resolution to the affected agencies, the Placer County Local Agency Formation Commission, and the El Dorado County Local Agency Formation Commission.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 14th day of May, 2024, by the following vote of said Board:

Ayes: Thomas, Hidahl, Turnboo, Parlin, Laine  
Noes: None  
Absent: None

Attest:  
Kimberly Dawson  
Clerk of the Board of Supervisors

By:

Kiya Schayfley  
Deputy Clerk

Wendy Thomas  
Chair, Board of Supervisors  
Wendy Thomas

# ANNUAL PROPERTY TAX INCREMENT DISTRIBUTION

## EXHIBIT A

**LAFCO Project #:** 2022-01  
**Project Name:** Meeks Bay FPD Dissolution and Annexation into North Tahoe FPD  
**Annexation Per R&T Code Section** 99  
**Existing Tax Rate Area # (TRA):** 069-014

Agency	County Agency Number	SBE District Code Number	Current Share of Tax Levy in Existing TRA (note 1)	Possible Exchange of Tax Increment Shares	Possible New Future Tax Increment Shares
County General Fund	11101	N/A	44.8600%	-1.3030%	43.5570%
County Capital Outlay Fund	11111	N/A	0.9330%	0.0%	0.9330%
Road District Tax	11112	N/A	4.3490%	0.0%	4.3490%
CSA#3 - Mosquito Abatement	13102	0114	1.0240%	0.0%	1.0240%
Meeks Bay Fire Protection District	14407	0062	9.6100%	-9.6100%	0.0000%
North Tahoe Fire Protection District	N/a	N/a	0.0000%	10.9130%	10.9130%
Tahoe Joint Resource Conservation	14601	0051	0.1470%	0.0%	0.1470%
County Water Agency	14801	0207	1.4770%	0.0%	1.4770%
<b><u>Total Local Agencies:</u></b>			<b><u>62.4000%</u></b>	<b><u>0.0000%</u></b>	<b><u>62.4000%</u></b>
Tahoe-Truckee Joint Unified School	15303	0042	30.614%	0.0000%	30.6140%
Los Rios Jt Community College	15402	0046	6.9860%	0.0000%	6.9860%
<b><u>Total School Agencies:</u></b>			<b><u>37.6000%</u></b>	<b><u>0.0000%</u></b>	<b><u>37.6000%</u></b>
<b><u>Grand Total:</u></b>			<b><u>100.0000%</u></b>	<b><u>0.0000%</u></b>	<b><u>100.0000%</u></b>

# ANNUAL PROPERTY TAX INCREMENT DISTRIBUTION

## EXHIBIT A

**LAFCO Project #:** 2022-01  
**Project Name:** Meeks Bay FPD Dissolution and Annexation into North Tahoe FPD  
**Annexation Per R&T Code Section** 99  
**Existing Tax Rate Area # (TRA):** 069-015

Agency	County Agency Number	SBE District Code Number	Current Share of Tax Levy in Existing TRA (note 1)	Possible Exchange of Tax Increment Shares	Possible New Future Tax Increment Shares
County General Fund	11101	N/A	35.9634%	-3.1489%	32.8145%
County Capital Outlay Fund	11111	N/A	0.7459%	0.0%	0.7459%
Road District Tax	11112	N/A	3.6090%	0.0%	3.6090%
CSA#3 - Mosquito Abatement	13102	0114	0.8252%	0.0%	0.8252%
CSA#5, Tahoma-Tahoe Cedars Area	13103	0121	1.6327%	0.0%	1.6327%
Meeks Bay Fire Protection District	14407	0062	7.7641%	-7.7641%	0.0000%
North Tahoe Fire Protection District	N/a	N/a	0.0000%	10.9130%	10.9130%
Tahoe Joint Resource Conservation	14601	0051	0.1175%	0.0%	0.1175%
Tahoe -Truckee Joint Sanitation	14701	0082	1.7296%	0.0%	1.7296%
County Water Agency	14801	0207	1.1775%	0.0%	1.1775%
Tahoe City PUD, Annex II	14807	0204	14.2715%	0.0%	14.2715%
<b><u>Total Local Agencies:</u></b>			<b><u>67.8364%</u></b>	<b><u>0.0000%</u></b>	<b><u>67.8364%</u></b>
Tahoe-Truckee Joint Unified School	15303	0042	26.1878%	0.0000%	26.1878%
Los Rios Jt Community College	15402	0046	5.9758%	0.0000%	5.9758%
<b><u>Total School Agencies:</u></b>			<b><u>32.1636%</u></b>	<b><u>0.0000%</u></b>	<b><u>32.1636%</u></b>
<b><u>Grand Total:</u></b>			<b><u>100.0000%</u></b>	<b><u>0.0000%</u></b>	<b><u>100.0000%</u></b>

# ANNUAL PROPERTY TAX INCREMENT DISTRIBUTION

## EXHIBIT A

**LAFCO Project #:** 2022-01  
**Project Name:** Meeks Bay FPD Dissolution and Annexation into North Tahoe FPD  
**Annexation Per R&T Code Section** 99  
**Existing Tax Rate Area # (TRA):** 069-017

Agency	County Agency Number	SBE District Code Number	Current Share of Tax Levy in Existing TRA (note 1)	Possible Exchange of Tax Increment Shares	Possible New Future Tax Increment Shares
County General Fund	11101	N/A	32.9122%	0.0%	32.9122%
County Capital Outlay Fund	11111	N/A	0.6848%	0.0%	0.6848%
Road District Tax	11112	N/A	3.1904%	0.0%	3.1904%
CSA#3 - Mosquito Abatement	13102	0114	0.7513%	0.0%	0.7513%
Meeks Bay Fire Protection District	14407	0062	13.0000%	-13.0000%	0.0000%
North Tahoe Fire Protection District	N/a	N/a	0.0000%	13.0000%	13.0000%
Tahoe Joint Resource Conservation	14601	0051	0.1074%	0.0%	0.1074%
Tahoe -Truckee Joint Sanitation	14701	0082	1.5828%	0.0%	1.5828%
County Water Agency	14801	0207	1.0833%	0.0%	1.0833%
Tahoe City PUD, Annex II	14807	0204	12.2838%	0.0%	12.2838%
<b><u>Total Local Agencies:</u></b>			<b><u>65.5960%</u></b>	<b><u>0.0000%</u></b>	<b><u>65.5960%</u></b>
Tahoe-Truckee Joint Unified School	15303	0042	28.0120%	0.0000%	28.0120%
Los Rios Jt Community College	15402	0046	6.3920%	0.0000%	6.3920%
<b><u>Total School Agencies:</u></b>			<b><u>34.4040%</u></b>	<b><u>0.0000%</u></b>	<b><u>34.4040%</u></b>
<b><u>Grand Total:</u></b>			<b><u>100.0000%</u></b>	<b><u>0.0000%</u></b>	<b><u>100.0000%</u></b>

# ANNUAL PROPERTY TAX INCREMENT DISTRIBUTION

## EXHIBIT A

**LAFCO Project #:** 2022-01  
**Project Name:** Meeks Bay FPD Dissolution and Annexation into North Tahoe FPD  
**Annexation Per R&T Code Section** 99  
**Existing Tax Rate Area # (TRA):** 075-050

Agency	County Agency Number	SBE District Code Number	Current Share of Tax Levy in Existing TRA (note 1)	Possible Exchange of Tax Increment Shares	Possible New Future Tax Increment Shares
County General Fund	11101	N/A	31.5046%	0.0%	31.5046%
County Capital Outlay Fund	11111	N/A	0.6534%	0.0%	0.6534%
Road District Tax	11112	N/A	3.1615%	0.0%	3.1615%
CSA#3 - Mosquito Abatement	13102	0114	0.7228%	0.0%	0.7228%
Happy Homestead Cemetery	14201	0049	0.5530%	0.0%	0.5530%
Meeks Bay Fire Protection District	14407	0062	13.0000%	-13.0000%	0.0000%
North Tahoe Fire Protection District	N/a	N/a	0.0000%	13.0000%	13.0000%
Tahoe Joint Resource Conservation	14601	0051	0.1029%	0.0%	0.1029%
County Water Agency	14801	0207	1.0316%	0.0%	1.0316%
<b><u>Total Local Agencies:</u></b>			<b><u>50.7298%</u></b>	<b><u>0.0000%</u></b>	<b><u>50.7298%</u></b>
Tahoe-Truckee Joint Unified School	15303	0042	37.7144%	0.0000%	37.7144%
Los Rios Jt Community College	15402	0046	9.0793%	0.0000%	9.0793%
County School Services	15501	n/a	2.4765%	0.0000%	2.4765%
<b><u>Total School Agencies:</u></b>			<b><u>49.2702%</u></b>	<b><u>0.0000%</u></b>	<b><u>49.2702%</u></b>
<b><u>Grand Total:</u></b>			<b><u>100.0000%</u></b>	<b><u>0.0000%</u></b>	<b><u>100.0000%</u></b>

# ANNUAL PROPERTY TAX INCREMENT DISTRIBUTION

## EXHIBIT A

**LAFCO Project #:** 2022-01  
**Project Name:** Meeks Bay FPD Dissolution and Annexation into North Tahoe FPD  
**Annexation Per R&T Code Section:** 99  
**Existing Tax Rate Area # (TRA):** 069-003

Agency	County Agency Number	SBE District Code Number	Current Share of Tax Levy in Existing TRA (note 1)	Possible Exchange of Tax Increment Shares	Possible New Future Tax Increment Shares
County General Fund	11101	N/A	29.3159%	-4.5840%	24.7319%
County Capital Outlay Fund	11111	N/A	0.6080%	0.0%	0.6080%
Road District Tax	11112	N/A	2.9419%	0.0%	2.9419%
CSA#3 - Mosquito Abatement	13102	0114	0.6726%	0.0%	0.6726%
CSA#5, Tahoma-Tahoe Cedars Area	13103	0121	1.3309%	0.0%	1.3309%
Meeks Bay Fire Protection District	14407	0062	6.3290%	-6.3290%	0.0000%
North Tahoe Fire Protection District	N/a	N/a	0.0000%	10.9130%	10.9130%
Tahoe Joint Resource Conservation	14601	0051	0.0957%	0.0%	0.0957%
Tahoe -Truckee Joint Sanitation	14701	0082	1.4099%	0.0%	1.4099%
County Water Agency	14801	0207	0.9599%	0.0%	0.9599%
McKinney Water District	14805	0208	18.4843%	0.0%	18.4843%
Tahoe City PUD, Annex II	14807	0204	11.6335%	0.0%	11.6335%
<b><u>Total Local Agencies:</u></b>			<b><u>73.7816%</u></b>	<b><u>0.0000%</u></b>	<b><u>73.7816%</u></b>
Tahoe-Truckee Joint Unified School	15303	0042	21.347%	0.0000%	21.347%
Los Rios Jt Community College	15402	0046	4.8712%	0.0000%	4.8712%
<b><u>Total School Agencies:</u></b>			<b><u>26.2184%</u></b>	<b><u>0.0000%</u></b>	<b><u>26.2184%</u></b>
<b><u>Grand Total:</u></b>			<b><u>100.0000%</u></b>	<b><u>0.0000%</u></b>	<b><u>100.0000%</u></b>



# ANNUAL PROPERTY TAX INCREMENT DISTRIBUTION

## EXHIBIT A

**LAFCO Project #:** 2022-01  
**Project Name:** Meeks Bay FPD Dissolution and Annexation into North Tahoe FPD  
**Annexation Per R&T Code Section** 99  
**Existing Tax Rate Area # (TRA):** 069-007

Agency	County Agency Number	SBE District Code Number	Current Share of Tax Levy in Existing TRA (note 1)	Possible Exchange of Tax Increment Shares	Possible New Future Tax Increment Shares
County General Fund	11101	N/A	37.7290%	-2.8310%	34.8980%
County Capital Outlay Fund	11111	N/A	0.7850%	0.0%	0.7850%
Road District Tax	11112	N/A	3.6580%	0.0%	3.6580%
CSA#3 - Mosquito Abatement	13102	0114	0.8610%	0.0%	0.8610%
Meeks Bay Fire Protection District	14407	0062	8.0820%	-8.0820%	0.0000%
North Tahoe Fire Protection District	N/a	N/a	0.0000%	10.9130%	10.9130%
Tahoe Joint Resource Conservation	14601	0051	0.1230%	0.0%	0.1230%
Tahoe -Truckee Joint Sanitation	14701	0082	1.8140%	0.0%	1.8140%
County Water Agency	14801	0207	1.2420%	0.0%	1.2420%
Tahoe City PUD, Annex II	14807	0204	14.0820%	0.0%	14.0820%
<b><u>Total Local Agencies:</u></b>			<b><u>68.3760%</u></b>	<b><u>0.0000%</u></b>	<b><u>68.3760%</u></b>
Tahoe-Truckee Joint Unified School	15303	0042	25.748%	0.0000%	25.7480%
Los Rios Jt Community College	15402	0046	5.8760%	0.0000%	5.8760%
<b><u>Total School Agencies:</u></b>			<b><u>31.6240%</u></b>	<b><u>0.0000%</u></b>	<b><u>31.6240%</u></b>
<b><u>Grand Total:</u></b>			<b><u>100.0000%</u></b>	<b><u>0.0000%</u></b>	<b><u>100.0000%</u></b>