



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

Date: June 3, 2013

To: All Interested Agencies
See Distribution List Attached

RE: Malcolm Dixon Rd Estates Reorganization to the El Dorado Irrigation District (EID) and El Dorado Hills Joint County Water District (EDH Fire)
LAFCO Project No. 2013-01

RECEIVED
HUMAN RESOURCES DEPT.
13 JUN 14 PM 4:49

The LAFCO project referenced above will annex approximately 40.07 acres into the El Dorado Irrigation District and El Dorado Hills Joint County Water District.

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

Pursuant to Revenue and Taxation Code §99(b)(1)(B) and §99(b)(2), enclosed is the schedule estimating the amount of property tax revenue generated within the territory that is the subject of the jurisdictional change during the current fiscal year plus the proportion of the property tax revenue attributable to each local agency.

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.

Sincerely,

Sally Zutter, Accounting Division Manager

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 attachment(s).

Attn: Mike Applegarth
330 Fair Lane
Placerville, CA 95667

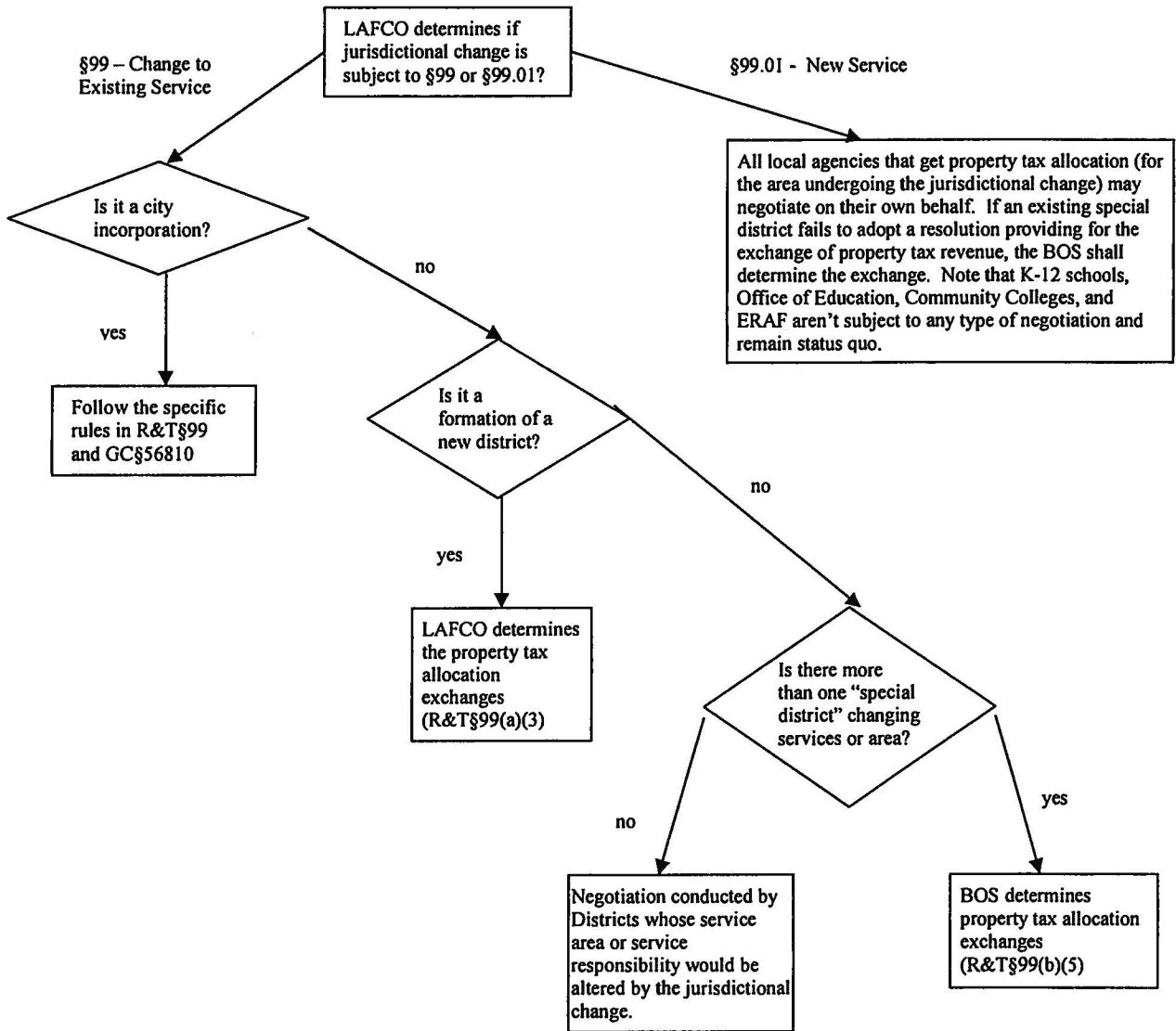
County Water Agency
4110 Business Drive, Suite B
Shingle Springs, CA 95682

El Dorado Irrigation District
Attn: Lori Grace
2890 Mosquito Road
Placerville, CA 95667

El Dorado Hills Fire
Attn: Connie Bair, Chief Financial Officer
1050 Wilson Blvd
El Dorado Hills, CA 95762

Local Agency Formation Commission
550 Main Street, Suite E
Placerville, CA 95667

WHO DETERMINES PROPERTY TAX REVENUE EXCHANGES



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

ESTIMATE OF PROPERTY TAX REVENUE & DISTRIBUTION FOR THE FISCAL YEAR 2012/13 EXHIBIT 2013-01-A

LAFCO Project #: 2013-01
Project Name: Malcom Dixon Road Estates Reorganization to the EID and EDH Fire
Annexation Per R&T Code Section: 99.01
Existing Tax Rate Area # (TRA): 100-190
Net Assessed Value Per Assessor: \$2,244,000
H/O Exemption Assessed Value: \$0
Total Assessed Value Subject to AB-8: \$2,244,000
Estimated 1% Property Tax Revenue: \$22,440

<u>Agency</u>	<u>County Agency Number</u>	<u>SBE District Code Number</u>	<u>Estimated Current Tax Revenue (note 1)</u>	<u>Current Share of Tax Levy in Existing TRA (note 1)</u>
County General Fund	00001	n/a	\$8,980	40.0190%
County Capital Outlay Fund	00007	n/a	\$186	0.8300%
Road District Tax	00011	n/a	\$901	4.0159%
County Water Agency	30045	207	\$294	1.3103%
El Dorado Hills Jt County Water (Fire)	30190	209	\$0	
El Dorado Irrigation District	80011	071	\$0	
CSA#7	30281	122	\$605	2.6958%
CSA#9	30291	123	\$0	
CSA#9, zone 17 ponderosa recreation	30309	136	\$0	
CSA#10	30283	191	\$0	
CSA#10, zone E	30289	228	\$0	
Total Local Agencies:			<u>\$10,967</u>	<u>48.8710%</u>
Rescue Elementary	20230	026	\$5,280	23.5304%
El Dorado High	20290	032	\$4,176	18.6093%
County School Services	20370	n/a	\$525	2.3396%
Los Rios Jt Community College	20320	046	<u>\$1,492</u>	<u>6.6497%</u>
Total School Agencies:			<u>\$11,473</u>	<u>51.1290%</u>
Grand Total:			<u>\$22,440</u>	<u>100.0000%</u>

Note 1: Revenue estimates shown are PRE: SDAF, ERAF I, ERAF II, ERAF III, VLF Swap, and/or Triple Flip.

Filename: 05-08.xls
 Print Date: 6/3/2013
 Completed By: Marsha Tover

EL DORADO LAFCO

LOCAL AGENCY FORMATION COMMISSION

Assessor's Report

Return to
Property Tax Division of the Auditor's Office & LAFCO

Please review the parcel list for LAFCO Project No. 2013-01 and complete with information for the current fiscal year.

1. List the tax rate and acres for each parcel, assessed value for land only, total assessed value, and net assessed value.
2. Identify any parcels which will be split by the proposal and note them in the comment section. Assign assessed values allocable to the resultant sub-divided parcels proposed for the current fiscal year.

All information and values are for the current fiscal year of 2012/2013

APN	TRA	Size/Acres	Land Value	Total Assessed Value	Home Owner Exemption Value	Net Assessed Value	Comments
126-100-23	100-190	40.070	632,400	2,244,000	0	2,244,000	
Sub-Totals	100-190	40.070	632,400	2,244,000	0	2,244,000	

Add any parcels or portions of parcels or Tax Rate Area within the project area not listed above, i.e. islands, administrative parcels.

Please identify any administrative parcels or islands near the vicinity of the proposal.

APN	TRA	Size/Acres	Land Value	Imp. Value	Total	Comment

Check this box only if the total net amount of property taxes for the subject territory(ies) affected by this proposal do not exceed the limits specified in Revenue & Taxation Code §155.20(b).

Completed By Kim Webb

Date 5/13/13

Cc: Sally Zutter