



**County of El Dorado**  
OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
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**JOE HARN, CPA**  
Auditor-Controller

**BOB TOSCANO**  
Assistant Auditor-Controller

Date: March 13, 2014

To: All Interested Agencies  
See Distribution List Attached

RE: Shingle Springs Montessori School Annexation to the El Dorado Irrigation District (EID)  
LAFCO Project No. 2014-02

The LAFCO project referenced above will annex approximately 10 acres into EID.

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,

A handwritten signature in blue ink that reads "Sally Zutter".

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

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

EL DORADO COUNTY  
C.A. O.  
2014 MAR 12 PM 4:26

# ESTIMATE OF PROPERTY TAX REVENUE & DISTRIBUTION FOR THE FISCAL YEAR 2013/14 EXHIBIT 2014-01-A

**LAFCO Project #:** 2014-01  
**Project Name:** Shingle Springs Montessori School Annex to EID  
**Annexation Per R&T Code Section:** 99.01  
**Existing Tax Rate Area # (TRA):** 054-169  
**Net Assessed Value Per Assessor:** \$0  
**H/O Exemption Assessed Value:** \$0  
**Total Assessed Value Subject to AB-8:** \$0  
**Estimated 1% Property Tax Revenue:** \$0

<u>Agency</u>	<u>County Agency Number</u>	<u>SBE District Code</u>	<u>Estimated Portion of Current Tax Revenue (note 1)</u>	<u>Current Share of Tax Levy in Existing TRA (note 1)</u>
County General Fund	00001	n/a	\$0	34.0877%
County Capital Outlay Fund	00007	n/a	\$0	0.7070%
Road District Tax	00011	n/a	\$0	3.4207%
County Water Agency	30045	207	\$0	1.1161%
El Dorado County Fire	30095	055	\$0	15.8038%
El Dorado County Fire - Shingle Springs Zone	30098	255	\$0	
El Dorado Irrigation District	80011	071	\$0	
CSA#7	30281	122	\$0	2.2963%
CSA#9	30291	123	\$0	
CSA#9, zone 17 ponderosa recreation	30309	136	\$0	
CSA#10	30283	191	\$0	
CSA#10, zone H	n/a	229	\$0	
<b>Total Local Agencies:</b>			<u>\$0</u>	<u>57.4316%</u>
Buckeye Elementary	20010	005	\$0	19.0603%
El Dorado High	20290	032	\$0	15.8511%
County School Services	20370	n/a	\$0	1.9929%
Los Rios Jt Community College	20320	046	\$0	5.6641%
<b>Total School Agencies:</b>			<u>\$0</u>	<u>42.5684%</u>
<b>Grand Total:</b>			<u>\$0</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: 2/12/2014  
 Completed By: Sally Zutter

# EL JORADO 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. 2014-02 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 ~~2014/2015~~ 2013/14

APN	TRA	Size/Acres	Land Value	Total Assessed Value	Home Owner Exemption Value	Net Assessed Value	Comments
319-220-57	054-169	10	0	0	0	0	Not Taxable
<b>Sub- Totals</b>							

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.

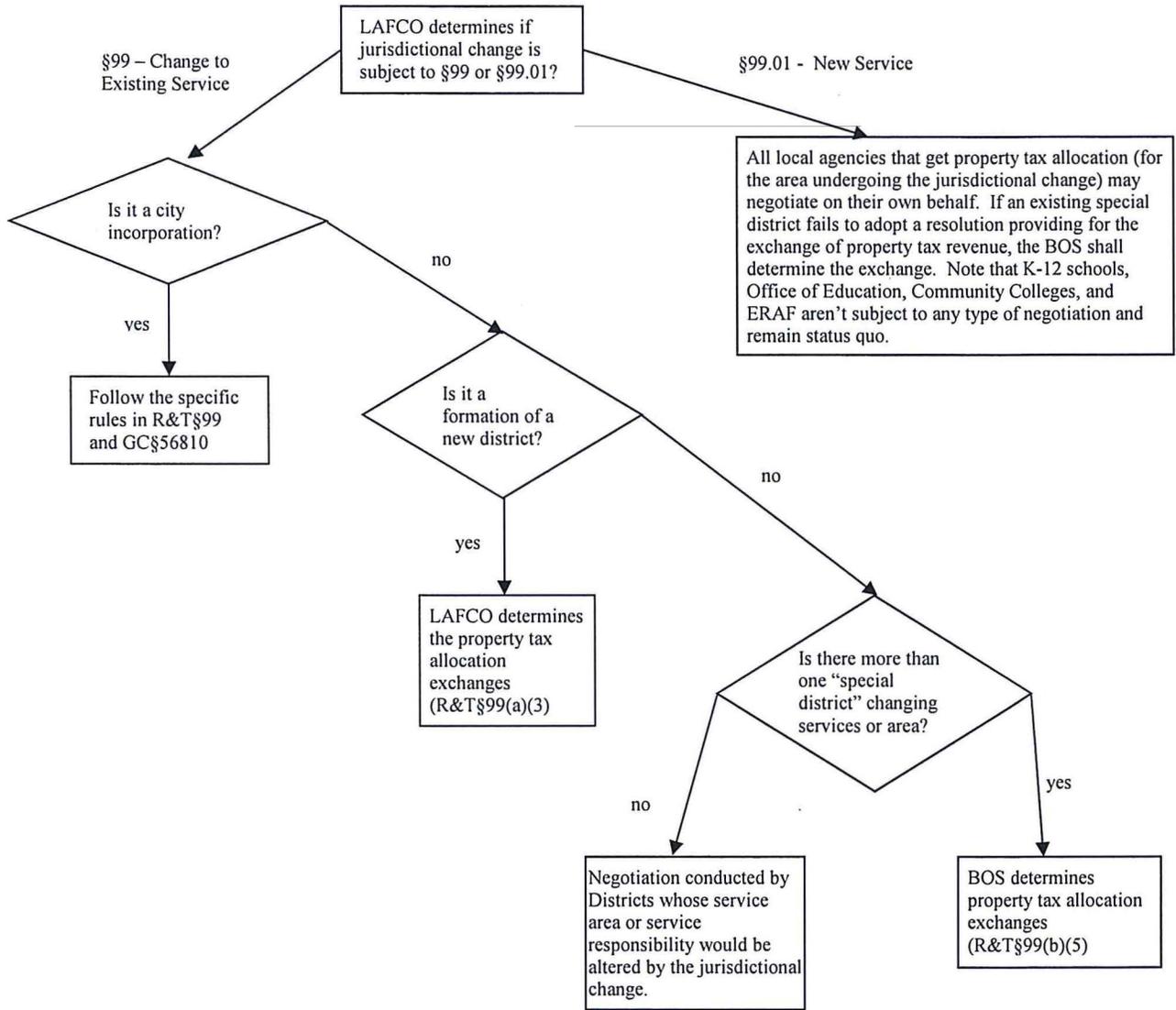
APN	TRA	Size/Acres	Land Value	Imp. Value	Total	Comment
319-220-49	054-169	5.198	320,000	675,000	995,000	Not Taxable

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 Sambeth Webb Date 3/3/14

Cc: Sally Zutter

# WHO DETERMINES PROPERTY TAX REVENUE EXCHANGES



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