



# County of El Dorado

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## Legislation Details (With Text)

**File #:** 20-0028 **Version:** 2  
**Type:** Agenda Item **Status:** Department Matters  
**File created:** 12/31/2019 **In control:** Board of Supervisors  
**On agenda:** 3/24/2020 **Final action:** 3/24/2020  
**Title:** Chief Administrative Office recommending the Board consider options for policy direction related to allocation of property tax within the existing AB 8 allocation upon annexation to or by special districts within the County. (Est. Time: 30 Min.) (Cont. 3/17/20, Item 29)

### Sponsors:

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### Code sections:

**Attachments:** 1. A - Annexation Tax Options memo

Date	Ver.	Action By	Action	Result
3/24/2020	2	Board of Supervisors	Direction Provided (See Minutes)	
3/17/2020	1	Board of Supervisors	Continued	Pass

Chief Administrative Office recommending the Board consider options for policy direction related to allocation of property tax within the existing AB 8 allocation upon annexation to or by special districts within the County. (Est. Time: 30 Min.) (Cont. 3/17/20, Item 29)

### DISCUSSION / BACKGROUND

At its December 10, 2019 meeting, the Board provided general direction for staff to return with a discussion on developing a policy for allocating property tax upon annexation.

In accordance with Revenue and Taxation Code Sections 99 and 99.01, negotiations are periodically completed regarding the redistribution of the property tax increments applicable to annexations of parcels to various special districts. Such annexations require the Board of Supervisors to approve an amended property tax allocation for affected agencies and special districts.

Due to the variety of annexation proposals that the Board considers a respective tax allocation for, it is recommended that the Board provide direction to staff on preferred allocation distribution methodology and/or principles.

### ALTERNATIVES

The Board could decline to move forward with direction on a policy, or could provide staff with any other alternate direction.

### OTHER DEPARTMENT / AGENCY INVOLVEMENT

N/A

### FINANCIAL IMPACT

N/A

### CLERK OF THE BOARD FOLLOW UP ACTIONS

None at this time.

**STRATEGIC PLAN COMPONENT**

Good Governance

**CONTACT**

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