



# County of El Dorado

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## Legislation Text

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**File #:** 19-1677, **Version:** 1

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Chief Administrative Office recommending the Board adopt and authorize the Chair to sign Resolution **213-2019** accepting the exchange of property tax increments for the annexation of one parcel (APN 089-010-075) into the El Dorado County Fire Protection District service area, Local Agency Formation Commission Project 2019-04.

**FUNDING:** N/A

### **DISCUSSION / BACKGROUND**

The AT&T / Bloxom Annexation, Local Agency Formation Commission Project No. 2019-04, will annex one parcel (APN 089-010-075) into the El Dorado County Fire Protection District service area. The annexation triggers the requirement under the law to redistribute property tax increments applicable to the property being annexed.

In accordance with Revenue and Taxation Code Sections 99 and 99.01, negotiations have been completed regarding the redistribution of the property tax increments applicable to this parcel. El Dorado County Fire Protection District would accept a 9.0944% share of the property tax increment. This distribution is consistent with surrounding parcels (Tax Rate Areas) for the subject property. El Dorado Irrigation District's share of the property tax increment will decrease from 8.2814% to 6.8688%. El Dorado Water Agency's share of the property tax increment will decrease from 1.2142% to 1.0081%. These increments each total a 17% proportional reduction to each agency in order to allow for a 9.0944% allocation to the Fire district. The increment for the County General Fund, the County Capital Outlay Fund, the Road District, and CSA 7 (EMS/Ambulance) would also decrease by 17%. Other details of the proposed exchange of tax increment are included in Exhibit A of the attached Resolution.

Pursuant to the application filed with LAFCO, the purpose of the annexation is to the landowners of APN 089-010-075, represented by Complete Wireless Consulting, Inc. on behalf of AT&T Mobility, are requesting annexation into the El Dorado County Fire Protection District in order to receive structural fire protection and emergency medical services for the approved AT&T Gold Hill/Coloma Telecommunications Facility (CUP 18-0007) and an existing single-family residence. Annexation is a condition of approval for the conditional use permit.

### **ALTERNATIVES**

The Board could choose an alternate distribution of property tax increments.

### **OTHER DEPARTMENT / AGENCY INVOLVEMENT**

El Dorado Local Agency Formation Commission

### **CAO RECOMMENDATION**

It is recommended that the Board approve this item. The Chief Administrative Office currently

recommends property tax allocation adjustments related to new annexations to a special district based on surrounding Tax Rate Area (TRA) allocations, representing a "fair share" reduction in related recipients of property tax allocation in the affected TRA.

### **FINANCIAL IMPACT**

The County would relinquish 17% of the portion of the property tax increment currently allocated, an estimated decrease of \$328 annually, based on the current assessed value.

### **CLERK OF THE BOARD FOLLOW UP ACTIONS**

Board Clerk to send adopted resolution to affected agencies and LAFCO so the Commission can proceed with processing the application for annexation.

### **STRATEGIC PLAN COMPONENT**

Good Governance

### **CONTACT**

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