

**RESOLUTION NO. 2015-009**

**A RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF SHASTA  
PERTAINING TO AN EXCHANGE OF TAX REVENUE  
RELATED TO AN ANNEXATION BY THE  
SHASTA COMMUNITY SERVICES DISTRICT**

**WHEREAS**, Revenue and Taxation Code section 99, as amended, provides for the affected agencies to determine an appropriate property tax transfer for all jurisdictional changes of organizations occurring within Shasta County prior to the proposal being considered by the Shasta Local Agency Formation Commission (LAFCO); and

**WHEREAS**, in the case of a jurisdictional change that will result in a special district providing one or more services to an area where those services have not been previously provided by any local agency, the provisions of Revenue and Taxation Code section 99.01, as amended, shall also apply; and

**WHEREAS**, the Shasta Community Services District has submitted an application to Shasta LAFCO to annex approximately 48 acres in the unincorporated area of Shasta County into the Shasta Community Services District; and

**WHEREAS**, the area will also be concurrently annexed from the Centerville Community Services District into the Shasta Community Services District; and

**WHEREAS**, the annexation by the Shasta Community Services District has been identified by LAFCO as “LAFCO # 2014-01 – Foxwood 2 Reorganization/Shasta CSD”; and

**WHEREAS**, a map showing the proposed area to be annexed to the Shasta Community Services District (the “Annexation”) is attached as Exhibit A; and

**WHEREAS**, the phrase “area of the Annexation” shall refer to the area to be annexed by the Shasta Community Services District; and

**WHEREAS**, the current distribution of property taxes for the affected properties within the area of the Annexation has been determined and provided to each affected agency; and

**WHEREAS**, the Shasta Community Services District and the Centerville Community Services District have reached an agreement concerning the distribution of property tax revenues between them in the area of Annexation as reflected in Exhibit B; and

**WHEREAS**, the County of Shasta and the Shasta Community Services District wish to agree to a distribution of property tax revenues in the area of the Annexation;

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** that the Board of Supervisors of the County of Shasta does hereby agree to the following distribution of property taxes generated in the area of the Annexation after the effective date of the Annexation:

**Exhibit D**

1. Base Year Property Tax Revenue, as defined by the Revenue and Taxation Code, shall be distributed as follows:

a. To the County of Shasta, 100 percent of the base year property tax revenue allocated to the County of Shasta pursuant to the Tax Rate Allocation Factors established by law;

b. To the Shasta Community Services District, zero (0) percent of the base year property tax revenue allocated to the County of Shasta pursuant to the Tax Rate Allocation Factors established by law;

c. Except as expressly agreed between the Shasta Community Services District and the Centerville Community Services District as reflected in Exhibit B, to each Special District (as defined in Revenue and Taxation Code section 95(m)) affected by the Annexation, 100 percent of the base year property tax revenue allocated to each Special District pursuant to the Tax Rate Allocation Factors established by law;

d. Except as expressly agreed between the Shasta Community Services District and the Centerville Community Services District as reflected in Exhibit B, to the Shasta Community Services District, zero (0) percent of the base year property tax revenue allocated to all other Special Districts affected by the Annexation pursuant to the Tax Rate Allocation Factors established by law;

e. Nothing in this Resolution shall be construed as impacting the property tax exchange agreement between the Shasta Community Services District and the Centerville Community Services District as reflected in Exhibit B;

2. Annual Property Tax Increment Revenue, as defined by the Revenue and Taxation Code, shall be distributed as follows:

a. To the County of Shasta, 100 percent of the current and future annual property tax increment revenue allocated to the County of Shasta pursuant to the Tax Rate Allocation Factors established by law;

b. To the Shasta Community Services District, zero (0) percent of the current and future annual property tax increment revenue allocated to the County of Shasta pursuant to the Tax Rate Allocation Factors established by law;

c. Except as expressly agreed between the Shasta Community Services District and the Centerville Community Services District as reflected in Exhibit B, to each Special District (as defined in Revenue and Taxation Code section 95(m)) affected by the Annexation, 100 percent of the current and future annual property tax increment revenue allocated to each Special District pursuant to the Tax Rate Allocation Factors established by law;

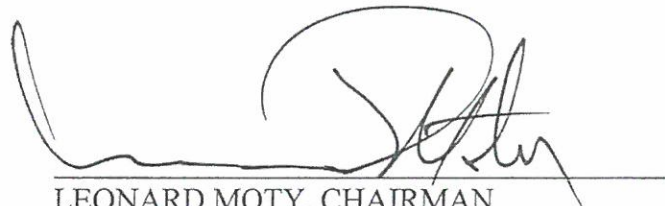
d. Except as expressly agreed between the Shasta Community Services District and the Centerville Community Services District as reflected in Exhibit B, to the Shasta Community Services District, zero (0) percent of the current and future annual property tax increment revenue allocated to all other Special Districts affected by the Annexation pursuant to the Tax Rate Allocation Factors established by law;

e. Nothing in this Resolution shall be construed as impacting the property tax exchange agreement between the Shasta Community Services District and the Centerville Community Services District as reflected in Exhibit B; and

**BE IT FURTHER RESOLVED** that the County Executive Officer, to the extent permissible by law, is hereby authorized to sign any documents pertaining to implementation of this resolution and to act as the Board of Supervisors representative in the above related tax exchange matter.

**DULY PASSED AND ADOPTED** this 27th day of January, 2015 by the Board of Supervisors of the County of Shasta by the following vote:


AYES: Supervisors Kehoe, Moty, Giacomini, Schappell, and Baugh  
NOES: None  
ABSENT: None  
ABSTAIN: None  
RECUSE: None



LEONARD MOTY, CHAIRMAN  
Board of Supervisors  
County of Shasta  
State of California

ATTEST:

LAWRENCE G. LEES  
Clerk of the Board of Supervisors

By:  Deputy

THIS INSTRUMENT IS  
A CORRECT COPY OF THE ORIGINAL  
ON FILE IN THIS OFFICE

ATTEST JAN 27 2015

CLERK OF THE BOARD  
Supervisor of the County of Shasta, State of California  
By: 

RESOLUTION 01-15



**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE SHASTA COMMUNITY SERVICES DISTRICT  
AUTHORIZING NEGOTIATED TRANSFER OF PROPERTY TAX REVENUE AND  
ANNUAL TAX INCREMENT RESULTING FROM THE DE-ANNEXATION FROM  
CENTERVILLE COMMUNITY SERVICES DISTRICT  
OF FOXWOOD UNIT #2 REORGANIZATION.**

WHEREAS, the Shasta Community Services District (SCSD) is organized and established pursuant to provisions of law codified in California's Government Code at Section 610000, et seq; and

WHEREAS, Shasta Community Services District intends to annex 47.84 acres of Foxwood land presently within Centerville Community Services District (CCSD) sphere of influence by, as reflected in LAFCO File No. 2014-01, and thereafter accept all legal rights, duties and responsibilities expected of a Special District with respect to the 47.84 acres of land to be annexed; and

WHEREAS, the CCSD will no longer have jurisdictional authority over, or legal rights, duties and responsibilities expected of a Special District with respect to the land following the annexation by SCSD of the 47.84 acres of Foxwood land, and, on that basis, agrees to transfer a proportionate share of its property tax revenues and tax increment to SCSD; and

WHEREAS, the Shasta County Assessor has determined, as required by Revenue and Taxation Code Section 99(b)(1)(A), that the Centerville Community Services District's estimated Property Tax Revenue allocation derived from Foxwood for 2014/2015 is \$18.48, comprised of \$18.40 in base tax revenues, and an .08 cent tax increment, and

WHEREAS, the proposed reorganization will result in 45.6% of area of Foxwood presently under the CCSD's sphere of influence being transferred into the SCSD's jurisdictional sphere of influence; and

WHEREAS, in the case of a jurisdictional change, other than a city incorporation or district formation, that will alter the service area or responsibility of a local agency, Revenue and Taxation Code Section 99(a)(1) requires that the amount of property tax revenue to be exchanged, if any, and the amount of annual tax increment to be exchanged among the affected local agencies, shall be determined by negotiation; and

WHEREAS, the required negotiations have occurred concerning the transfer of property tax revenues and annual tax increments between SCSD and CCSD pursuant to Section 99(a)(1) for the reorganization and accompanying jurisdictional changes described herein and reflected in LAFCO File No. 2014-01; and

WHEREAS, Revenue and Taxation Code Section 99(b)(6) requires that each local agency, upon completion of negotiations, adopt resolutions whereby said local agencies agree to accept the negotiated exchange of property tax revenues, if any, and annual tax increment and requires that each local agency transmit a copy of each such resolution to the Executive Officer of the LAFCO;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Centerville Community Services District as follows:

- a. Annexation and Reorganization: The SCSD hereby adopts this resolution approving the annexation of the 47.84 acres of Foxwood land and their subsequent reorganization to the jurisdictional sphere of influence as reflected in LAFCO File. No. 2014-01, after which the CCSD shall have no further jurisdiction, right, interest, duty or obligation over or in the de-annexed property.
- b. Transfer of Allocated Property Tax Revenues: The CCSD shall transfer to the SCSD 45.6% of the base property tax revenue derived from the 47.84 acres subject to the contemplated de-annexation and reorganization. The monetary sum of base property tax revenues to be transferred from CCSD to SCSD is presently calculated to be \$8.3904.
- c. Transfer of Allocated Tax Increment: The CCSD shall transfer to the SCSD 45.6% of the tax increment derived from the 47.84 acres subject to the contemplated annexation and reorganization. The monetary sum of the tax increment to be transferred from CCSD to SCSD is presently calculated to be \$.03648.
- d. Subsequent Years: The reallocation and transfer of the annual base property tax and tax increment resulting from the annexation and subsequent reorganization of the 47.84 acres of Foxwood land into the jurisdictional sphere of influence of the SCSD shall occur in fiscal year 2015-2016 and each fiscal year thereafter.
- e. The District Secretary of the SCSD is authorized and directed to transmit a certified copy of this Resolution to the Executive Officer of the Shasta LAFCO, who shall then distribute copies in the manner prescribed by law.

PASSED AND ADOPTED this 18<sup>th</sup> day of February, 2015, by the Shasta Community Services District by the following vote:

AYES: *Knickerbocker, Hanks, Crom, Preisser*

NOES: *Ø*

ABSENT: *Crass*

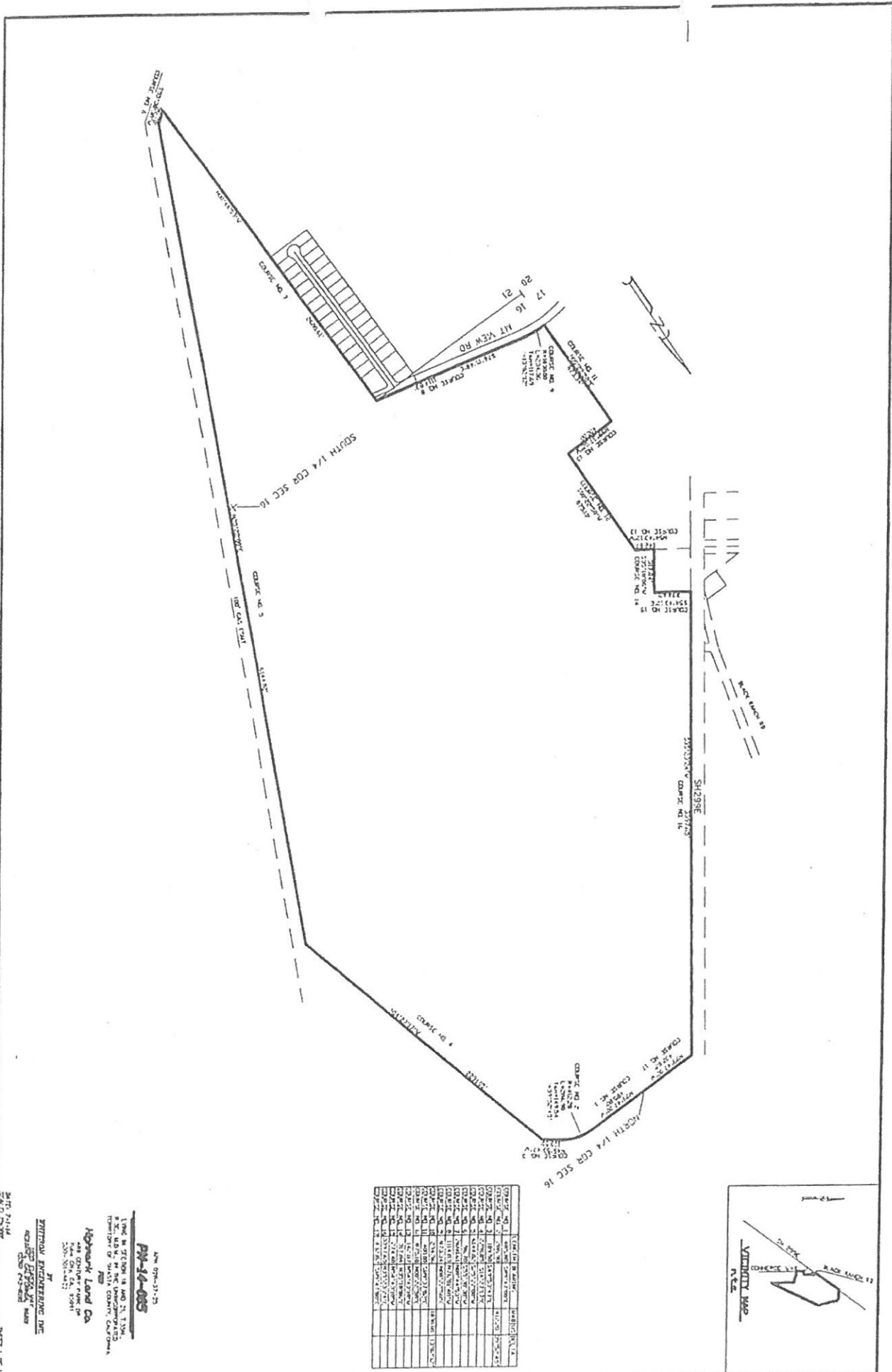
ATTEST:

*Anita Weeks*  
\_\_\_\_\_  
Anita Weeks  
Secretary to the Board

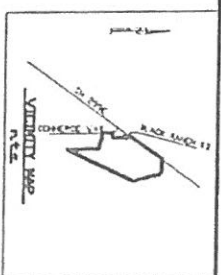
*Lee Knickerbocker*  
\_\_\_\_\_  
Lee Knickerbocker  
Board President

*on 2/18/15*

COPY



LINE	BEARING	DISTANCE	ADJUSTED BEARING	ADJUSTED DISTANCE
1	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
2	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
3	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
4	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
5	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
6	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
7	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
8	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
9	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
10	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
11	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
12	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
13	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
14	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
15	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
16	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
17	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
18	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
19	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
20	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00
21	S 89° 00' 00" W	110.00	S 89° 00' 00" W	110.00



PLAN-14-005  
 1" = 100' SCALE  
 NORTH 1/4 COR SEC 16  
 SOUTH 1/4 COR SEC 16  
 HARMONIC LAND CO.  
 448 GARDNER PARK DR  
 SUITE 100  
 ST. LOUIS, MO 63105  
 PH: 314.433.1000  
 FAX: 314.433.1001  
 WWW.HARMONICLANDCO.COM

NOW, THEREFORE, this Resolution of Application is hereby approved and adopted by the Board of Directors of the Shasta Community Services District, and the Shasta Local Agency Formation Commission is hereby requested to initiate proceedings in the manner provided by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 for the proposed change of organization that includes the territory as described in Exhibit – B, according to the terms and conditions stated above and in the manner provided by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000.

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Passed and adopted by the Board of Directors of the Shasta Community Services District at a regular meeting thereof held on May 21, 2014, by the following vote:

Ayes: President Staup, V.P. Heinan, Director Hanks, Director Knickerbocker,  
Director Stoltzfus

Noes: 0

Abstentions: 0

Absent: 0

Motion Passed unanimously.

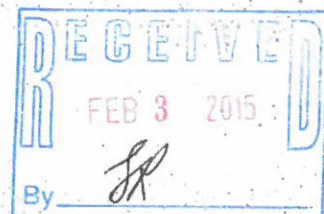
Attest:

Anita Wecks

5-16-14

Anita Wecks – Secretary to the Board

Date



**RESOLUTION 2015-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE CENTERVILLE COMMUNITY SERVICES DISTRICT  
AUTHORIZING NEGOTIATED TRANSFER OF PROPERTY TAX REVENUE AND  
ANNUAL TAX INCREMENT TO SHASTA COMMUNITY SERVICES DISTRICT  
RESULTING FROM FOXWOOD UNIT #2 REORGANIZATION.**

**WHEREAS**, the Centerville Community Services District is organized and established pursuant to provisions of law codified in California's Government Code at Section 610000, et seq; and

**WHEREAS**, the Centerville Community Services District has been providing domestic water supply and related delivery and other services to 104.94 acres of land within its jurisdictional sphere of influence commonly known as the Foxwood Unit 2 development; and

**WHEREAS**, the Shasta Community Services District intends to annex 47.84 acres of the 104.94 acres of Foxwood land presently within the sphere of influence of the Centerville Community Services District, as reflected in LAFCO File No. 2014-01, and thereafter accept all legal rights, duties and responsibilities expected of a Special District with respect to the 47.84 acres of land to be annexed; and

**WHEREAS**, the Centerville Community Services District will no longer have jurisdictional authority over, or legal rights, duties and responsibilities expected of a Special District with respect to the land following the annexation by Shasta Community Services District of the 47.84 acres of Foxwood land, and, on that basis, agrees to transfer a proportionate share of its property tax revenues and tax increment to Shasta Community Services District; and

**WHEREAS**, the Shasta County Assessor has determined, as required by Revenue and Taxation Code Section 99(b)(1)(A), that the Centerville Community Services District's estimated Property Tax Revenue allocation derived from Foxwood for 2014/2015 is \$18.48, comprised of \$18.40 in base tax revenues, and an .08 cent tax increment, and

**WHEREAS**, the proposed reorganization will result in 45.6% of area of Foxwood presently under the Centerville Community Services District's sphere of influence being transferred into the Shasta Community Services District's jurisdictional sphere of influence; and

**WHEREAS**, in the case of a jurisdictional change, other than a city incorporation or district formation, that will alter the service area or responsibility of a local agency, Revenue and Taxation Code Section 99(a)(1) requires that the amount of property tax revenue to be exchanged, if any, and the amount of annual tax increment to be exchanged among the affected local agencies, shall be determined by negotiation; and

**WHEREAS**, the required negotiations have occurred concerning the transfer of property tax revenues and annual tax increments between Centerville CSD and Shasta CSD pursuant to Section 99(a)(1) for the reorganization and accompanying jurisdictional changes described herein and reflected in LAFCO File No. 2014-01; and



WHEREAS, Revenue and Taxation Code Section 99(b)(6) requires that each local agency, upon completion of negotiations, adopt resolutions whereby said local agencies agree to accept the negotiated exchange of property tax revenues, if any, and annual tax increment and requires that each local agency transmit a copy of each such resolution to the Executive Officer of the LAFCO;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Centerville Community Services District as follows:


- a. De-annexation and Reorganization: The Centerville Community Services District hereby adopts this resolution approving the de-annexation of the 47.84 acres of Foxwood land and their subsequent reorganization to the jurisdictional sphere of influence of the Shasta Community Services District as reflected in LAFCO File. No. 2014-01, after which the Centerville Community Services District shall have no further jurisdiction, right, interest, duty or obligation over or in the de-annexed property.
- b. Transfer of Allocated Property Tax Revenues: The Centerville Community Services District shall transfer to the Shasta Community Services District 45.6% of the base property tax revenue derived from the 47.84 acres subject to the contemplated de-annexation and reorganization. The monetary sum of base property tax revenues to be transferred from Centerville CSD to Shasta CSD is presently calculated to be \$8.3904.
- c. Transfer of Allocated Tax Increment: The Centerville Community Services District shall transfer to the Shasta Community Services District 45.6% of the tax increment derived from the 47.84 acres subject to the contemplated de-annexation and reorganization. The monetary sum of the tax increment to be transferred from Centerville CSD to Shasta CSD is presently calculated to be \$.03648.
- d. Subsequent Years: The reallocation and transfer of the annual base property tax and tax increment resulting from the de-annexation and subsequent reorganization of the 47.84 acres of Foxwood land into the jurisdictional sphere of influence of the Shasta Community Services District shall occur in fiscal year 2015-2016 and each fiscal year thereafter.
- e. Writing: The Centerville Community Services District shall enter into a written agreement with the Shasta Community Services District to effect the terms of this resolution as soon as is practicable.
- f. The District Secretary of the Centerville Community Services District is authorized and directed to transmit a certified copy of this Resolution to the Executive Officer of the Shasta LAFCO, who shall then distribute copies in the manner prescribed by law.

**PASSED AND ADOPTED** this 14<sup>th</sup> day of January, 2015, by the Centerville Community Services District by the following vote:

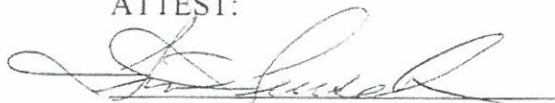
AYES: Directors Richison, Woodstrom, Newman, Willis and Whitehead

NOES: None

ABSENT: None

  
Walt Richison  
Centerville Community Services District  
Board President

ATTEST:

  
Tina Teuscher  
Secretary to the Board

