

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

RESOLUTION NO. 2018-123

RESOLUTION PERTAINING TO TAX REVENUE EXCHANGE BETWEEN THE COUNTY OF SIERRA AND THE EASTERN PLUMAS HEALTH CARE DISTRICT IN PLUMAS COUNTY FOR THE ANNEXATION OF A PORTION OF THE SIERRA VALLEY HOSPITAL DISTRICT IN SIERRA COUNTY AND CONCURRENT DISSOLUTION OF THE SIERRA VALLEY HOSPITAL DISTRICT IN SIERRA COUNTY

WHEREAS, under the provisions of Proposition 13 adopted in 1978, the distribution of property taxes within each county became the responsibility of the County Board of Supervisors; and

WHEREAS, Proposition 13 failed to make any provision for the redistribution of these taxes, as a result of reorganization of the city and districts within the County; and

WHEREAS, Revenue and Taxation Code Section 99(b) designates the Sierra County Board of Supervisors as the agency responsible for deciding what property tax revenue exchanges should occur in the case of special district annexations and detachments with territory within the County; and

WHEREAS, Section 99 of the Revenue and Taxation Code requires, before the LAFCo Executive Officer issues a certificate of filing for a proposed jurisdictional change, that an exchange of property tax revenue be negotiated between the affected agencies; and

WHEREAS, Plumas LAFCO is the “Principal County” in this proceedings and has been granted exclusive jurisdiction to process this reorganization through an agreement between Sierra and Plumas LAFCo’s and a tax exchange is needed from Sierra County since the reorganization territory is exclusively within Sierra County; and,

WHEREAS, a proposal has been filed with the Plumas LAFCo Executive Officer to annex most of the territory within the Sierra Valley Hospital District in Sierra County to the Eastern Plumas Health Care District in Plumas County and to concurrently dissolve the entire Sierra Valley Hospital District.– LAFCo Project 2018-0001; and,

WHEREAS, the Sierra Valley Hospital District currently receives property tax revenue; and,

WHEREAS, negotiations have been held between the County of Sierra, the Sierra Valley Hospital District and the Eastern Plumas Health Care District.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Supervisors of the County of Sierra as follows:

1. Upon finalization of the LAFCo Project 2018-0001, property tax revenues generated from within the subject area shall be governed by this resolution and shall be allocated for the following Tax Rate Areas (TRA): 01-000, 01-001, 01-002, 052-002, 052-013, 052-014, 052-016, 052-017, 052-018, 052-019, 052-020, 052-027, 052-028, 052-029, 052-030, 052-031, 052-032, 052-033, 052-034, 052-035, 052-036, 052-037, 052-039, & 052-040.

Base Property Tax:

The base property tax revenue currently allocated to the Sierra Valley Hospital District shall be allocated to the Eastern Plumas Health Care District within the TRA's as noted in #1 above.

The base property tax revenue currently allocated to the Sierra County General Fund and all local taxing agencies within the TRA's as noted in #1 above shall not be changed as a result of this reorganization excepting the exchange between the Sierra Valley Hospital District to the Eastern Plumas Health Care District.

Those TRA's (TRA's 052-004 and 052-022) within the Sierra Valley Hospital not being annexed to the Eastern Plumas Health Care District shall be allocated to the Sierra County General Fund.

Future Incremental Property Tax:

The future incremental property tax revenue currently allocated within Tax Rate Areas (TRA's): 01-000, 01-001, 01-002, 052-002, 052-013, 052-014, 052-016, 052-017, 052-018, 052-019, 052-020, 052-027, 052-028, 052-029, 052-030, 052-031, 052-032, 052-033, 052-034, 052-035, 052-036, 052-037, 052-039, & 052-040 to the Sierra Valley Hospital District shall be allocated to the Eastern Plumas Health Care District. (See Schedule A attached).

Notwithstanding the paragraph above, the future incremental property tax allocated to the County General Fund and not all local taxing entities shall be changed because of this reorganization.

Future incremental property tax revenue within those TRA's (TRA's 052-004 and 052-022) being within the Sierra Valley Hospital District and not being annexed to the Eastern Plumas Health Care District shall be allocated to the Sierra County General Fund. (See Schedule A attached).


2. This determination is made without prejudice to any future jurisdictional changes and does not establish a precedent for making future determinations pursuant to Section 99 of the revenue and taxation code.

- 3. The Clerk is directed to file a certified copy of this resolution to the Sierra Local Agency Formation Commission and the Plumas Local Agency Formation Commission, the Plumas County Administrative Office, the Auditor of the Counties of Sierra and Plumas, the Sierra Valley Hospital District, and the Eastern Plumas Health Care District.
- 4. Upon completion of the LAFCo proceedings, the Sierra County Auditor-Controller is hereby directed to distribute the property tax revenues within the reorganization territory in accordance with this resolution.


BE IT FURTHER RESOLVED the Director of Planning and Building, is hereby authorized to sign any documents pertaining to implementation of this resolution and to act as the Board of Supervisors representative in above related property tax exchange matter.

The foregoing property tax revenue exchange resolution was passed and adopted at a Regular meeting of the Board of Supervisors of the County of Sierra held on the 6th day of November, 2018, by the following vote:


AYES: Supervisors Adams, Roen, Beard, Schlefstein
 NOES: None
 ABSENT: Supervisor Huebner
 ABSTAIN: None


 Scott Schlefstein, Chairperson
 Board of Supervisors

ATTEST


 Heather Foster, Clerk
 Board of Supervisors

APPROVED AS TO FORM


 David Prentice,
 County Counsel

SCHEDULE A

Shifted from Sierra Valley Hospital District
To Eastern Plumas Health Care District

To Sierra County

TRA Rate Per TRA

052-004 0.03033432
052-022 0.03291578

TRA	Rate Per TRA
01-000	0.02936792
01-001	0.02903549
01-002	0.02936792
52-002	0.02559629
52-013	0.0343115
52-014	
52-016	0.0343115
52-017	0.03386833
52-018	0.0282107
52-019	0.03133736
52-020	0.02606284
52-027	0.03431782
52-028	0.03431782
52-029	0.03133736
52-030	0.03133743
52-031	0.03151682
52-032	0.03386833
52-033	0.0343115
52-034	0.03431782
52-035	0.03133736
52-036	
52-037	
52-039	
52-040	0.03133736

The foregoing document is a correct copy of the original on file in this office.

Attest: 11/7/18

County Clerk and Ex-Officio Clerk of the Board of Supervisors
in and for Sierra County, California

By: [Signature] Deputy