

DATE: 09/20/2023
TO: Terri Tuck, LAFCo Commission Clerk
FROM: Bill Weisgerber, Chair EDCFPD
RE: Promenade Reorganization to City of Davis

Thank you for opportunity to comment on the annexation of the Nishi Property (AIN: 036-810-008). The East Davis County Fire Protection District (EDCFDP) has historically served this parcel, which has been subject to a special benefit assessment district, approved through a Proposition 218 election in 1997. The EDCFPD receives annual revenue from this assessment in the amount of \$1,260.00.

If the Promenade reorganization/annexation is relegated to the City of Davis jurisdiction, the EDCFPD will stand to lose this annual revenue, unless the property falls under the tax sharing agreement between the City of Davis and the County of Yolo.

If AIN: 036-810-008 (Nishi Property) is not subject to the tax sharing agreement, then EDCFPD will no longer be obligated to maintain a fire service delivery relationship with the property.

Thank you, again, for the opportunity to comment.

Respectfully,
Bill Weisgerber
Bill Weisgerber, Chair
EDCFPD
408-910-8044

From: [Christine Crawford](#)
To: [Bill Weisgerber](#)
Cc: [Sheila Allen](#); [Jim Provenza](#); [Joseph Tenney](#)
Subject: RE: EDFPD Comments on The Promenade Reorg to the City of Davis - LAFCo 23-05
Date: Thursday, September 21, 2023 4:08:00 PM

Okay, thanks for the clarification. Much appreciated – Christine

From: Bill Weisgerber <bweisgerber@gmail.com>
Sent: Thursday, September 21, 2023 1:41 PM
To: Christine Crawford <Christine.Crawford@yolocounty.org>
Cc: Sheila Allen <Sheila.Allen@yolocounty.org>; Jim Provenza <Jim.Provenza@yolocounty.org>; Joseph Tenney <JTenney@cityofdavis.org>
Subject: Re: EDFPD Comments on The Promenade Reorg to the City of Davis - LAFCo 23-05

Hi, Christine,

Thanks for further elucidating the salient points of the proposal implications. And, yes, you're correct. EDFPD is simply stating the impacts as they are understood, and does not oppose the proposal.

Regards,
Bill

Sent from my iPhone

On Sep 21, 2023, at 1:19 PM, Christine Crawford <christine.crawford@yolocounty.org> wrote:

Hi Bill,

Thank you for submitting comments on The Promenade Reorganization to the City of Davis.

Even though this property is currently within the EDFPD, EDFPD has not received a portion of the 1% property taxes from this parcel (unique to this parcel only, related to this parcel moving from Solano to Yolo County in the 90s post Prop 13). The City-County tax sharing agreement only addresses taxes and not EDFPD's Prop 218 assessment. With the proposed detachment, EDFPD would no longer be obligated to provide fire services to the property. Correspondingly, the EDFPD will no longer be able to assess this parcel and would lose that portion of Prop 218 revenue. However, the parcel's assessed value would also be removed from the basis used for the City to allocate EDFPD its fair share of the City's cost, so the EDFPD's cost would go down by a proportional amount.

I took your comments as noting the impacts to the EDFPD, but not stating opposition to

the proposal. Let me know if I've got that right so I relay EDFPD's comments to the Commission correctly. Happy to chat about this more if you'd like to.

Thanks,
Christine

From: Bill Weisgerber <bweisgerber@gmail.com>

Sent: Wednesday, September 20, 2023 4:32 PM

To: LAFCO <LAFCO@yolocounty.org>

Cc: Jim Provenza <Jim.Provenza@yolocounty.org>; Sheila Allen <Sheila.Allen@yolocounty.org>; Oliver Snow <Oliver.Snow@yolocounty.org>; Mike McMahon <mcmahon.michael@gene.com>; david robert <Davebob521@yahoo.com>; Tad Henderson <tadhenderson@me.com>; Joseph Tenney <JTenney@cityofdavis.org>

Subject: Re: Project Routing for Promenade Reorganization to the City of Davis (LAFCo #23-05)

Hi Terri

Please find attached the routing sheet and attached comments from EDCFPD for the Promenade (Nishi Property, AIN: 036-810-008) Reorganization to City of Davis.

Regards,
Bill Weisgerber, Chair
EDCFPD
408-910-8044

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Christine M. Crawford, AICP
Yolo LAFCo Executive Officer
(916) 798-4618 – mobile
(530) 666-8048 – office

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County of Yolo

Tom Haynes
Interim Chief Financial Officer

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- *Financial Strategy Leadership*
- *Budget & Financial Planning*
- *Treasury & Finance*
- *Tax & Fee Collection*

- *Financial Systems Oversight*
- *Accounting & Financial Reporting*
- *Internal Audit*
- *Procurement*

September 18, 2023

TO: Christine Crawford, LAFCo

FROM: Tom Haynes, Interim CFO
By: Cynthia Bono

SUBJECT: LAFCo 23-05 – Promenade Reorganization to the City of Davis

The LAFCo project referenced above will reorganize approximately 56.11 acres. If granted the parcel would be annexed into the City of Davis boundaries and detach from the East Davis Fire Protection District.

Per LAFCo, this proposal is subject to Section 99 of the Revenue and Taxation code. Pursuant to Revenue and Taxation Code §99 and related subsections, the County Assessor's Office provided the Department of Financial Services, in our role as Auditor-Controller, with the tax rate areas of those properties located within the boundaries of the proposed LAFCo project. Utilizing the Assessor's information, the agencies included in the Tax Rate Area are shown on the enclosure.

Pursuant to §99(b)(1)(B)3, the Auditor shall notify the government 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 provided 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 amount 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 City of Davis and Yolo County have already executed a tax exchange agreement for this proposal.

Please do not hesitate to contact Alexander Tengolics in the County Administrator's Office at (530) 666-8068 prior to the anticipated Board meeting with any concerns or questions about this determination.

Respectfully,

Cynthia Bono

Cynthia Bono, Deputy
Department of Financial Services
Property Tax Accounting Unit

TH:cb
Cc: Christine Crawford, LAFCo
City of Davis
East Davis Fire

LAFCo: 23-05
Project Name: Promenade Reorganization to the City of Davis
R&T Code Section: 99
Existing Tax Rate Area(s): 061-030
Net Assessed Value: 2,627,037
Estimated 1% Property Tax Revenue: \$26,270.37

AGENCY NAME

County General Fund
County ACO Fund
County Library
City of Davis
East Davis Fire
Solano County Flood Control
Yolo County Resources Conservation District
Yolo County Office of Education
Davis Joint Unified School District
Los Rios Community College
Educational Revenue Augmentation Fund

TRA	APN	ACRES	LAND VAL	IMPVALUE	OTHER VALUE	EXEMP AMT	TOTAL VALUE
061-030	036-810-008	43.99	2,627,037	-	-	-	2,627,037

Please note that East Davis Fire Protection District does not receive a portion of the 1% tax rate but enrolls an annual direct charge on the assessment referenced above.

Listed below are the existing agencies in the 1% tax rate in Tax Rate Area 061-030.

FUND TITLE	DISTRIB%	Before	% OF FACTOR SHIFT TO	New	After
		ERAF	ERAF	DISTRIB%	ERAF
County General Fund	0.36132051	9,492.02	0.65754209	0.12373707	3,250.62
County ACO Fund	0.01481255	389.13		0.01481255	389.13
County Library	0.03357241	881.96	0.34062874	0.02213668	581.54
Solano County Flood Control	0.04296251	1,128.64		0.04296251	1,128.64
Yolo County Resources Conservation District	0.00313342	82.32		0.00313342	82.32
County Schools	0.03740780	982.72		0.03740780	982.72
Davis Joint Unified School District	0.45085713	11,844.18		0.45085713	11,844.18
Los Rios Community College	0.05593367	1,469.40		0.05593367	1,469.40
Educational Revolving Augmentation Fund	0.00000000	0.00		0.24901917	6,541.83
	1.00000000	26,270.37		1.00000000	26,270.37

Listed below are the proposed agencies in the 1% tax rate in the proposed new tax rate area.

FUND TITLE	DISTRIB%	Before	% OF FACTOR SHIFT TO	New	After
		ERAF	ERAF	DISTRIB%	ERAF
County General Fund	0.18066026	4,746.01	0.65754209	0.06186853	1,625.31
County ACO Fund	0.00740628	194.57		0.00740628	194.57
County Library	0.03357241	881.96	0.34062874	0.02213668	581.54
City of Davis	0.18806653	4,940.58	0.23079827	0.14466110	3,800.30
Solano County Flood Control	0.04296251	1,128.64		0.04296251	1,128.64
Yolo County Resources Conservation District	0.00313342	82.32		0.00313342	82.32
County Schools	0.03740780	982.72		0.03740780	982.72
Davis Joint Unified School District	0.45085713	11,844.18		0.45085713	11,844.18
Los Rios Community College	0.05593367	1,469.40		0.05593367	1,469.40
Educational Revolving Augmentation Fund	0.00000000	0.00		0.17363288	4,561.40
	1.00000000	26,270.37		1.00000000	26,270.37

After review, there is a property tax loss or exchange between agencies for the subject property. A new tax rate area will be necessary to accomplish the proposed annexation.