



# County of Yolo

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**TOM HAYNES**  
Chief Financial Officer  
**EVIS MORALES**  
Deputy Chief Financial Officer

## DEPARTMENT OF FINANCIAL SERVICES

625 Court Street, Room 102

PO BOX 1268

WOODLAND, CA 95776

PHONE: (530) 666-8190

FAX: (530) 666-8215

EMAIL: DFS@yolocounty.org

- Financial Leadership
- Budget & Financial Planning
- Treasury & Finance

- Tax & Revenue Collection
- Accounting & Financial Reporting
- Internal Audit

September 6, 2024

TO: Christine Crawford, LAFCo

FROM: Tom Haynes, CFO  
By: Bowen Au Young

SUBJECT: LAFCo 24-01 PIRMI Area and Sports Park Reorganization to the City of Woodland

The LAFCo project referenced above will reorganize approximately 117.43 acres. If granted the parcel would be annexed into the City of Woodland boundaries and detach from the Springlake 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 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 Woodland 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,



Bowen Au Young  
Department of Financial Services  
Property Tax Accounting Unit

TH:BA

Cc: Gerardo Pinedo, CAO  
City of Woodland  
Springlake Fire Protection District

LAFCo: 24-01  
 Project Name: PIRMI Area and Sports Park  
 Reorganization to the City of Woodland  
 R&T Code Section: 99  
 Existing Tax Rate Area(s): 087-019, 087-046  
 Net Assessed Value: 45,161,486  
 Estimated 1% Property Tax Revenue: \$451,614.86

**AGENCY NAME**

- County General Fund
- County ACO Fund
- County Library
- City of Woodland
- County Road District #2
- Springlake Fire Protection District
- Sacto-Yolo Mosquito & Vector Control
- Yolo County Resources Conservation District
- Yolo County Flood Control District
- Yolo County Office of Education
- Woodland Joint Unified School District
- Yuba Community College

| APN         | TRA     | Acreage/SF | Land      | Imps      | Fixtures   | PP        | Total      | Exemption | Total Value |
|-------------|---------|------------|-----------|-----------|------------|-----------|------------|-----------|-------------|
| 027-340-005 | 087-019 | 3.00       | 239,247   | 12,963    | -          | -         | 252,210    | -         | 252,210     |
| 027-340-008 | 087-019 | 4.96       | 744,967   | 1,209,777 | -          | -         | 1,954,744  | -         | 1,954,744   |
| 027-340-010 | 087-019 | 3.00       | 282,034   | -         | -          | -         | 282,034    | -         | 282,034     |
| 027-340-020 | 087-019 | 9.89       | 1,484,629 | 6,324,799 | 19,029,480 | 3,514,140 | 30,353,048 | -         | 30,353,048  |
| 027-340-022 | 087-019 | 1.55       | 260,262   | 509,355   | 6,200      | 201,510   | 977,327    | -         | 977,327     |
| 027-340-027 | 087-019 | 8.50       | 135,304   | -         | -          | -         | 135,304    | -         | 135,304     |
| 027-340-033 | 087-019 | 11.76      | 187,196   | -         | -          | -         | 187,196    | -         | 187,196     |
| 027-340-034 | 087-019 | 3.38       | 244,292   | 809,620   | -          | -         | 1,053,912  | -         | 1,053,912   |
| 027-340-035 | 087-019 | 10.76      | 5,610,000 | 510,000   | -          | -         | 6,120,000  | -         | 6,120,000   |
| 027-340-037 | 087-019 | 9.00       | 1,372,000 | 378,000   | -          | -         | 1,750,000  | -         | 1,750,000   |
| 027-340-038 | 087-019 | 8.94       | 794,998   | -         | -          | -         | 794,998    | -         | 794,998     |
| 027-340-039 | 087-019 | 2.69       | 272,223   | 332,362   | -          | -         | 604,585    | -         | 604,585     |
|             |         |            |           |           |            |           |            |           |             |

Table continued from prior page...

| APN           | TRA     | Acreage/SF | Land       | Imps       | Fixtures   | PP        | Total      | Exemption | Total Value |
|---------------|---------|------------|------------|------------|------------|-----------|------------|-----------|-------------|
| 041-080-002   | 087-046 | 40.00      | 696,128    | -          | -          | -         | 696,128    | -         | 696,128     |
| Secured Total |         | 117.43     | 12,323,280 | 10,086,876 | 19,035,680 | 3,715,650 | 45,161,486 | -         | 45,161,486  |

Listed below are the existing agencies in the 1% tax rate in tax rate area **087-019**

| Agency                                 | Pre ERAF DISTRIB% | Before ERAF | % Of Factor Shift to ERAF | Post ERAF DISTRIB% | After ERAF |
|--|-------------------|-------------|---------------------------|--------------------|------------|
| County General Fund                    | 0.34300272        | 152,517.39  | 0.6575421                 | 0.117463995        | 52,230.79  |
| County ACO Fund                        | 0.01405812        | 6,250.99    |                           | 0.014058120        | 6,250.99   |
| County Library                         | 0.03186750        | 14,170.00   | 0.3406287                 | 0.021012514        | 9,343.29   |
| County Road District #2                | 0.02498988        | 11,111.84   | 0.1037848                 | 0.022396311        | 9,958.60   |
| Springlake Fire District               | 0.08008691        | 35,610.93   | 0.0822308                 | 0.073501299        | 32,682.62  |
| Sacto-Yolo Mosquito & Vector Control   | 0.00988500        | 4,395.40    |                           | 0.009885000        | 4,395.40   |
| Yolo County Flood Control District     | 0.01165057        | 5,180.47    | 0.3814253                 | 0.007206748        | 3,204.51   |
| County Schools                         | 0.03550804        | 15,788.78   |                           | 0.035508040        | 15,788.78  |
| Woodland Joint Unified School District | 0.37137420        | 165,132.87  |                           | 0.371374200        | 165,132.87 |
| Yuba Community College                 | 0.07757706        | 34,494.92   |                           | 0.077577060        | 34,494.92  |
| ERAF                                   |                   |             |                           | 0.250016714        | 111,170.83 |
| Total                                  | 1.0000000         | 444,653.58  |                           | 1.0000000          | 444,653.58 |

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

| Agency Name                            |   |   |   | Post ERAF DISTRIB% | After ERAF |
|--|---|---|---|--------------------|------------|
| County General Fund                    | - | - | - | 0.058731997        | 26,115.39  |
| County ACO Fund                        | - | - | - | 0.000000000        | -          |
| City of Woodland                       | - | - | - | 0.189700240        | 84,350.89  |
| County Library                         | - | - | - | 0.000000000        | -          |
| County Road District #2                | - | - | - | 0.000000000        | -          |
| Springlake Fire District               | - | - | - | 0.000000000        | -          |
| Sacto-Yolo Mosquito & Vector Control   | - | - | - | 0.009885000        | 4,395.40   |
| Yolo County Flood Control District     | - | - | - | 0.007206748        | 3,204.51   |
| County Schools                         | - | - | - | 0.035508040        | 15,788.78  |
| Woodland Joint Unified School District | - | - | - | 0.371374200        | 165,132.87 |
| Yuba Community College                 | - | - | - | 0.077577060        | 34,494.92  |
| ERAF                                   |   |   |   | 0.25001671         | 111,170.83 |
| Total                                  |   |   |   | 1.0000000          | 444,653.58 |

Listed below are the existing agencies in the 1% tax rate in tax rate area **087-046**

| Agency                                   | Pre ERAF<br>DISTRIB% | Before<br>ERAF  | % Of Factor<br>Shift to ERAF | Post ERAF<br>DISTRIB% | After<br>ERAF   |
|--|----------------------|-----------------|------------------------------|-----------------------|-----------------|
| County General Fund                      | 0.34284231           | 2,386.62        | 0.65754209                   | 0.117409061           | 817.32          |
| County ACO Fund                          | 0.01405155           | 97.82           |                              | 0.014051550           | 97.82           |
| County Library                           | 0.03185259           | 221.73          | 0.34062874                   | 0.021002682           | 146.21          |
| County Road District #2                  | 0.0249782            | 173.88          | 0.10378479                   | 0.022385843           | 155.83          |
| Springlake Fire District                 | 0.08004945           | 557.25          | 0.08223081                   | 0.073466919           | 511.42          |
| Sacto-Yolo Mosquito & Vector Control     | 0.00988038           | 68.78           |                              | 0.009880380           | 68.78           |
| Yolo County Resources Conservation Dist. | 0.00046765           | 3.26            | 0.2766692                    | 0.000338266           | 2.35            |
| Yolo County Flood Control District       | 0.01164512           | 81.06           | 0.38142526                   | 0.007203377           | 50.14           |
| County Schools                           | 0.03549144           | 247.07          |                              | 0.035491440           | 247.07          |
| Woodland Joint Unified School District   | 0.37120053           | 2,584.03        |                              | 0.371200530           | 2,584.03        |
| Yuba Community College                   | 0.07754078           | 539.78          |                              | 0.077540780           | 539.78          |
| ERAF                                     |                      |                 |                              | 0.250029172           | 1,740.52        |
| <b>Total</b>                             | <b>1.0000000</b>     | <b>6,961.28</b> |                              | <b>1.0000000</b>      | <b>6,961.28</b> |

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

| Agency Name                                 |   |   |   | Post ERAF<br>DISTRIB% | After<br>ERAF   |
|---|---|---|---|-----------------------|-----------------|
| County General Fund                         | - | - | - | 0.000000000           | -               |
| County ACO Fund                             | - | - | - | 0.000000000           | -               |
| City of Woodland                            | - | - | - | 0.248316055           | 1,728.60        |
| County Library                              | - | - | - | 0.000000000           | -               |
| County Road District #2                     | - | - | - | 0.000000000           | -               |
| Springlake Fire District                    | - | - | - | 0.000000000           | -               |
| Sacto-Yolo Mosquito & Vector Control        | - | - | - | 0.009880380           | 68.78           |
| Yolo County Resources Conservation District | - | - | - | 0.000338266           | 2.35            |
| Yolo County Flood Control District          | - | - | - | 0.007203377           | 50.14           |
| County Schools                              | - | - | - | 0.035491440           | 247.07          |
| Woodland Joint Unified School District      | - | - | - | 0.371200530           | 2,584.03        |
| Yuba Community College                      | - | - | - | 0.077540780           | 539.78          |
| ERAF  | - | - | - | 0.25002917            | 1,740.52        |
| <b>Total</b>                                |   |   |   | <b>1.0000000</b>      | <b>6,961.28</b> |

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.

**From:** [Ram Sah](#)  
**To:** [Christine Crawford](#)  
**Subject:** Ram Sah  
**Date:** Tuesday, September 10, 2024 3:53:05 PM  
**Attachments:** [2024-09-10 Annexation of PIRMI Rice mill to the city.pdf](#)

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It was nice talking to you Christine. We own 1000 Kentucky Ave to the south of PIRMI

Ram N. Sah, President  
Sah Group Inc  
1731 Research Park Drive, Suite 101  
Davis, CA 95618  
Mobile:530-409-5167  
Fax: 866-833-4003  
[www.SahGroupInc.com](http://www.SahGroupInc.com)

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