

**COUNTY OF YOLO**  
Office of the County Administrator

**Item 6 - Attachment B**

*Michael Webb*  
County Administrator

625 Court Street, Room 202 Woodland, CA 95695  
(530) 666-8150 FAX (530) 668-4029  
www.yolocounty.gov

April 27, 2026

Esparto Community Services District Board of Directors and Manager  
26490 Woodland Ave  
Esparto CA, 95627

**RE: Esparto Community Services District's LAFCo Application to Annex Four Parcels**

Dear Esparto Community Services District Board of Directors and Manager,

Esparto Community Services District (District) has applied to the Yolo County Local Agency Formation Commission (LAFCo) to annex four parcels on which the District's wastewater treatment facilities are located. If granted, the current territory of the District will be subject to a jurisdictional change. This letter provides notice of the determination that there will be no property tax exchange as a result of the proposed reorganization.

Revenue and Taxation Code section 99 requires the Yolo County Board of Supervisors to negotiate on behalf of any special district affected by such an organizational change an exchange of property tax revenues, *if any*. Here, because the Yolo County Department of Financial Services has determined that the affected districts do not receive any property tax revenue, there is no property tax revenue that is subject to a negotiated exchange and therefore a negotiation is inapplicable. No property tax revenue or apportionment is affected by the proposed reorganization and no property tax revenue or apportionment shall be transferred to the District should the application be approved by LAFCo. However, while there is no property tax exchange, the subject parcels will be exempt from property tax upon annexation into the District per Article XIII, Section 3(b) of the California Constitution.

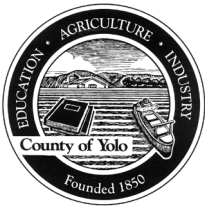
Please do not hesitate to contact Alexander Tengolics in the County Administrator's Office at (530) 666-8068 with any questions.

Sincerely,

Michael Webb  
County Administrator, Yolo County

ATT: Yolo County Auditor Letter Re: LAFCo 26-01

CC: Yolo County LAFCo  
Yolo County Board of Supervisors



# County of Yolo

www.yolocounty.org

**TOM HAYNES**  
Chief Financial Officer  
**PAUL PHANGUREH**  
Deputy Chief Financial Officer

## DEPARTMENT OF FINANCIAL SERVICES

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

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

April 24, 2026

TO: Christine Crawford, LAFCo

FROM: Paul Phangureh, Deputy CFO

PREPARED BY: Bowen Au Young, Accounting Manager

SUBJECT: LAFCo 26-01 District Infrastructure Change of Organization to Esparto  
Community Services District

The LAFCo project referenced above will reorganize approximately 88.36 acres. If granted, Esparto Community Services District (District) would annex four parcels owned by the District. The parcels contain the wastewater treatment facility and other District equipment. All landowners consent to the application and annexation.

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 Areas are shown on the enclosure.

Pursuant to §99(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. However, the District does not receive a property tax increment and is not seeking any tax exchange. There is no expected impact on the allocation factors with respect to this change of organization. The subject parcels will be exempt from property tax upon annexation into the District per Article XIII, Section 3(b) of the California Constitution.

Except as otherwise provided by law, pursuant to §99(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, if necessary. 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.

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 the determination of the property tax revenue to be exchanged.

Respectfully,

*Paul Phangureh*

Paul Phangureh, Deputy CFO  
Department of Financial Services

Cc: Tom Haynes, CFO  
Bowen Au Young, Accounting Manager  
Esparto Community Service District  
Mike Webb, CAO

LAFCo: 26-01  
 Project Name: District Infrastructure Change of Organization to Esparto Community Services District  
 R&T Code Section: 99  
 Existing Tax Rate Area(s): 063-017  
 Net Assessed Value: \$371,495  
 Est. 1% Property Tax Revenue: \$3,715

**AGENCY NAMES**

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

APN	TRA	Acreage/SF	Land	Imps	Fixtures	PP	Total	Exemption	Total Value
049-120-038	063-017	58.36	354,748	-	-	-	354,748	-	354,748
049-130-007	063-017	24.75	-	-	-	-	-	-	-
049-130-013	063-017	1.08	6,224	-	-	-	6,224	-	6,224
049-130-050	063-017	4.17	10,523	-	-	-	10,523	-	10,523

Listed below are the existing agencies in the 1% tax rate in tax rate area **063-017**.

<u>Agency Name</u>	<u>Distribution Percentage</u>	<u>Tax Revenue</u>
County General Fund	0.13214968	490.93
County ACO Fund	0.01581571	58.75
County Library	0.02363955	87.82
County Road District #2	0.02519636	93.60
Capay Cemetery District	0.00983377	36.53
Esparto Fire District	0.03764045	139.83
Sacto-Yolo Mosquito & Vector Control	0.01112085	41.31
Yolo County Resources Conservation District	0.00038073	1.41
Yolo County Flood Control District	0.02384246	88.57
County Schools	0.03994736	148.40
Esparto Unified School District	0.30537035	1,134.44
Yuba Community College	0.08727597	324.23
Educational Revolving Augmentation Fund	0.28778674	1,069.11
Total	<u>1.000000000</u>	<u>3,714.95</u>