

# Attachment 1

Resolution No. 24-104

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SISKIYOU ESTABLISHING A POLICY FOR NEGOTIATION OF TAX SHARING AGREEMENTS MADE PURSUANT TO REVENUE AND TAXATION CODE SECTION 99 FOR CITY ANNEXATIONS OR DETACHMENTS**

**WHEREAS**, through Resolution 13-87 the County of Siskiyou ("County") established a policy of no net increase in state and federal land which stated in part that the "removal of lands from private ownership removes such lands from the property tax base and further undermines the County's ability to provide vital public services"; and,

**WHEREAS**, Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing body of all agencies whose service area and service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution; and,

**WHEREAS**, pursuant to this code section, when there is a proposed annexation (adding territory from the County to a city) or a proposed detachment (removing territory from a city to the County) (hereinafter "City Annexations and Detachments"), the County engages in a negotiation process regarding the property taxes which are derived from such territory and are available to the County and city for allocation following annexation; and,

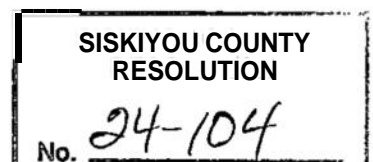
**WHEREAS**, consistent with Resolution 13-87 and the County's policy to prevent the loss of property taxes to ensure that the County can provide vital public services, the Board of Supervisors ("Board") desires to establish a policy to guide negotiations of property tax exchange agreements for City Annexations and Detachments; and,

**WHEREAS**, the County endeavors to conduct business with other local entities and municipalities in a professional and collaborative manner, and this policy is beneficial to that end; and,

**WHEREAS**, it is the intent of the Board that application of this policy will be limited to cases of future proposed territorial exchange of property between the boundaries of a city and the County.

**NOW THEREFORE BE IT RESOLVED THAT** when the County is engaged in negotiations for tax exchange agreements related to City Annexations and Detachments, the terms of any tax sharing agreement shall be consistent with the following policies:

1. When annexing property from the County to a city, the County shall retain 100% (one hundred percent) of the tax base.
2. When detaching property from a city to the County, the County shall maintain no less than 50% (fifty percent) of the tax base.



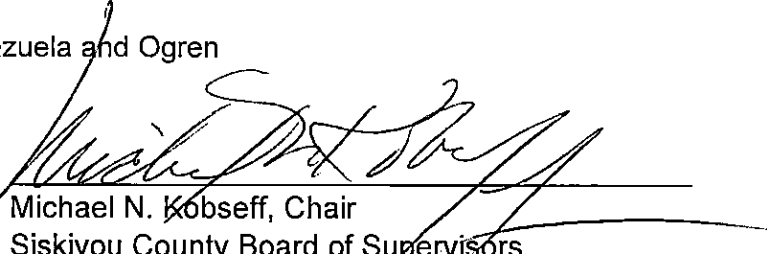
3. When annexing property from the County to a city, the County shall retain no less than 50% (fifty percent) of the tax increment.
4. When detaching property from a city to the County, the County shall maintain no less than 75% (seventy-five percent) of the tax increment.
5. When detaching property from a city to the County, or annexing property from the County to a city, the County shall share equally in all potential Transient Occupancy Tax Revenue generated from the property.

Any exceptions to the above policies shall be taken to the Board prior to its consideration of a tax-sharing agreement and shall be justified with proper supporting documentation detailing the need for such an exception.

**BE IT FURTHER RESOLVED** that this resolution shall supersede and replace Resolution 23-83 and shall be effective until repealed by the Board.

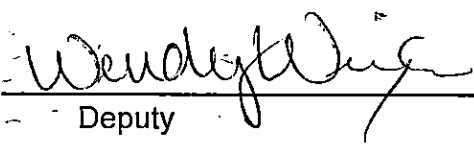
**PASSED AND ADOPTED** by the Siskiyou County Board of Supervisors at a regular meeting of said Board, held on the 18<sup>th</sup> day of June 2024, by the following vote:

AYES: Supervisors Haupt, Criss and Kobseff  
NOES: None  
ABSENT: Supervisors Valenzuela and Ogren  
ABSTAIN: None

  
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Michael N. Kobseff, Chair  
Siskiyou County Board of Supervisors

ATTEST:

Laura Bynum,  
County Clerk

By   
Deputy