***Submit completed worksheet to:***

*Siskiyou County Clerk, 311 Fourth St., Rm 201, Yreka, CA 96097*

# **Agenda Worksheet**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Regular** | **[ ]**  |  | **Time Requested:** | **n/a** | **Meeting Date:** | **August 12, 2025** |
| ***OR*** |
| **Consent** | **[x]**  |  |
| **Contact Person/Department:** | **Sherry Lawson – Administration** | **Phone:** | **842-8005** |
| **Address:** | **1312 Fairlane Rd, Ste 1 Yreka CA 96097** |
| **Person Appearing/Title:** | **Sherry Lawson – Deputy County Administrator/Natalie Reed – County Counsel** |
| **Subject/Summary of Issue:** |
| Board consideration of minor revisions to recitals in the tax sharing agreement related to the Evans-Wilmarth Annexation, which involves the annexation of approximately 3.2 acres of unincorporated County land (APN 014-430-120) into the City of Yreka. Following financial analysis and mediation, the City of Yreka has agreed to the County’s previously proposed tax sharing terms. This tax sharing agreement contains non-substantive changes and will replace the previous tax sharing agreement related to the Evans-Wilmarth Annexation, which was approved by the Board on November 12, 2024.Under the agreement, the County will retain 100% of the General Fund’s share of the base property tax (approximately $14.38 annually), while the City will receive the South Yreka Fire Protection District’s share (approximately $2.29). Any future property tax increment will be split evenly (50/50) between the City and the County.The attached resolution includes minor technical corrections and will replace and supersede Resolution No. 24-104 adopted by the Board on November 12, 2024. Adoption of this revised resolution finalizes the terms of the tax exchange and enables the annexation to move forward. |
| **Financial Impact:** |
| **NO** | [ ]  | *Describe why no financial impact:*       |
| **YES** | [ ]  | *Describe impact by indicating amount budgeted and funding source below* |
| Amount: |       |  |  |  |  |
| Fund:  |       |  | Description: |       | Org.: |       | Description: |       |
| Account: |       |  | Description: |       |  |
| Activity Code:  |       |  | Description: |       |  |
| Local Preference: YES [ ]  NO [ ]  |
| For Contracts – *Explain how vendor was selected:*       |
|       |
| Additional Information: |       |
|       |
| **Recommended Motion:** |
| Approve the tax sharing agreement between the County of Siskiyou and City of Yreka regarding the distribution of taxes upon annexation of real property to the City (Evans-Wilmarth Annexation). Authorize the Board Chair to execute said agreement.  |
| **Reviewed as recommended by policy:** |  | ***Special Requests*:** |
| County Counsel |       |  |  |
|  |  |  | *Certified Minute Order(s)* |       | *Quantity:* |       |
| Auditor |       |  |  |  |  |  |
|  |  |  |  |  |  |
| Personnel |       |  | *Other:* |       |
| CAO |       |  |       |

***NOTE: For consideration for placement on the agenda, the original agenda worksheet and backup material must be submitted directly to the Board Clerk (after reviewing signatures have been obtained) by 10:00 a.m. on the Monday the week prior to the Board Meeting.*** Revised 8/09/2021