

City of Cotati
City Council Policy No. 1980-01

Adopting a Policy to Negotiate Property Tax Exchanges Occasioned
by City Annexations

RESOLUTION NO. 80-59

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COTATI
ADOPTING A POLICY TO NEGOTIATE PROPERTY TAX EXCHANGES
OCCASIONED BY CITY ANNEXATIONS

WHEREAS, one of the provisions of Assembly Bill 8, passed by the State Legislature on July 24, 1979 requires that negotiations take place for property tax exchanges occasioned by city and special district annexations.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Cotati to apply the following policies in negotiating property tax exchanges occasioned by city annexations:

1. Annexations which involve no transfer of service responsibilities from one jurisdiction to another will not, unless otherwise stipulated by the Board of Supervisors, require an exchange of property tax revenues.
2. In the case of city annexations, the following formula will be applied except as amended by Section 3 below:
 - a. Within the annexed area the County will receive a percentage share equal to the highest percentage share within any tax code area of the City.
 - b. The City will receive a percentage share equal to the sum of shares of special districts from which the area would be detached, and which have service responsibilities that would be transferred to the City, plus the difference between the County share in the annexed area and the highest percentage share received by the County within any tax code area of the City.
3. The City Manager may recommend to the City Council that any annexation be negotiated according to different principles than those enumerated. In any case, the City Council and the Board of Supervisors have the option of requesting in writing that any annexation may be negotiated using different principles than outlined herein. Any written notification to this effect should be received prior to completion of LAFCO hearings on the annexations. All annexations already approved by LAFCO will be negotiated according to Sections 1, 2, 3 and 4 of this resolution.
4. Property tax transfers for all annexations negotiated according to the principles of this resolution shall be made beginning in fiscal year 1980-81 and shall not be retroactive to prior years.

BE IT FURTHER RESOLVED that the above principles for negotiating property tax exchanges occasioned by city annexations since July 1, 1980, and in the future, will be used to apportion property taxes by the County Auditor.

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IT IS HEREBY CERTIFIED that the foregoing resolution was duly introduced and regularly adopted at a regular meeting of the Cotati City Council held on the 14th day of October 1980 by the following vote, to wit:

AYES: 5
NOES: 0
ABSTAIN: 0
ABSENT: 0

APPROVED *Leo Rounte*
Mayor

ATTEST *Ann Schultz*
Deputy City Clerk

