



**County of El Dorado**  
OFFICE OF AUDITOR-CONTROLLER

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**JOE HARN, CPA**  
Auditor-Controller

**BOB TOSCANO**  
Assistant Auditor-Controller

Date: July 29, 2005

To: All Interested Agencies  
See Distribution List Attached

RE: Naef Reorganization  
LAFCO Project No. 05-06

The LAFCO project referenced above will annex approximately 5 acres into the El Dorado Irrigation District and the El Dorado Hills CSD while detaching CSA#9 Zone of Benefit 17. Please note part of APN 110-430-04-100 is already in the identified districts. Thus, this part of the property isn't part of the R&T §99.1 annexation. If this part of the parcel's property taxes are to be negotiated, R&T §99.02 should be employed.

The proposal is subject to Section 99.1 of the Revenue and Taxation Code. The agencies included in the Tax Rate Area are shown on the enclosure.

Pursuant to Revenue and Taxation Code §99(b)(1)(B)(1) and §99(b)(1)(B)(2), enclosed is the schedule estimating the amount of property tax revenue generated within the territory that is the subject of the jurisdictional change during the current fiscal year plus the proportion of the property tax revenue attributable to each local agency.

Pursuant to §99(b)(1)(B)(3), the Auditor shall notify the governing 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)(1)(B)(2) that is subject to a negotiated exchange.

Except as otherwise provide 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 and among 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.

Except as otherwise provided by law, pursuant to §99(b)(1)(B)(6), within the 60 day negotiation period the local agencies will present adopted resolutions agreeing to accept the exchange of property tax revenues to the LAFCO executive officer.

Sincerely,

  
Sally Zutter  
Accounting Division Manager

Enclosure  
cc: ~~LAFCO~~ (see next page address)  
Project File

# ANNEXATION PER R&T 99.1 ESTIMATE OF PROPERTY TAX REVENUE & DISTRIBUTION FOR THE FISCAL YEAR 05/06 EXHIBIT 05-06A

**Type of Annexation:** Annexation to El Dorado Irrigation District & El Dorado Hills CSD  
 Concurrent delachment from CSA 9 zone 17  
 05-06  
**LAFCO Project #:** Naef Reorganization  
**Current Owner:** 100-150  
**Existing Tax Rate Area # (TRA):** 100-013  
**New TRA #:** \$272,548  
**Net Assessed Value Per Assessor:** \$2,725  
**Estimated 1% Property Tax Revenue:** \$2,725

**Filename:** 05-06.xls  
**Print Date:** 7/28/2005  
**Completed By:** Sally Zuttler

Agency	County Agency Number	SBE District Code	Is District in	Is District in New Tra	Estimated Portion of Current Tax Revenue	Current Share of Tax Levy in Existing TRA
County General Fund	00001	n/a	yes	yes	\$856	31.3914%
Road District Tax	00011	n/a	yes	yes	\$86	3.1502%
County Capital Outlay Fund	00007	n/a	yes	yes	\$18	0.6510%
County Water Agency	30045	207	yes	yes	\$28	1.0278%
El Dorado Hills Jt County Water (fire)	30190	209	yes	yes	\$588	21.5589%
El Dorado Hills CSD	30240	090	NO	YES	\$0	0.0000%
CSA#7	30281	122	yes	yes	\$58	2.1146%
CSA#9	30291	123	yes	yes	\$0	0.0000%
CSA#9, zone 17 ponderosa recreation	30309	136	YES	NO	\$0	0.0000%
CSA#10	30283	191	yes	yes	\$0	0.0000%
CSA#10, zone D	30288	224	yes	yes	\$0	0.0000%
EID	80012	071	NO	YES	\$0	0.0000%
<b>Total Local Agencies:</b>						<b>\$1,632 59.8939%</b>
Rescue Elementary	20230	026	yes	yes	\$503	18.4575%
el dorado high	20290	032	yes	yes	\$398	14.5973%
County School Services	20370	n/a	yes	yes	\$50	1.8352%
los rios jt community college	20320	046	yes	yes	\$142	5.2161%
<b>Total School Agencies:</b>						<b>\$1,093 40.1061%</b>
<b>Grand Total:</b>						<b>\$2,725 100.0000%</b>

## ASSESSOR'S REPORT

Return to  
 Property Tax Division of the Auditor's Office & LAFCO

Please review the parcel list for LAFCO Project 05-06 and complete with information for the current fiscal year.

- List the tax rate area and acres for each parcel, assessed value for land only, total assessed value, and net assessed value. Please note that APN 110-430-04 has two tax rate areas.
- Identify any parcels which will be split by the proposal and note them in the comment section. Assign assessed values allocable to the resultant sub-divided parcels proposed for the current fiscal year.

All information and values are for the current fiscal year of ~~2004~~ 2005 per SZ

APN	TRA	SIZE/ ACRES	LAND VALUE	TOTAL ASSESSED VALUE	HOME OWNER EXEMPTION VALUE	NET ASSESSED VALUE	COMMENTS
110-430-04	100-150	5.050	112815	272548		272548	
110-430-04	100-217						Assd to 100-150
067-051-04	100-150	.330	0	0		0	El Dorado Cnty owns
<b>SUB TOTALS</b>							

Add any parcels or portions of parcels or Tax Rate Area within the project area not listed above, i.e. islands, administrative parcels


Please identify any administrative parcels or islands near the vicinity of the proposal.

APN	TRA	SIZE/ ACRES	LAND VALUE	IMP. VALUE	TOTAL	COMMENT

Kari Weiland  
 Completed By

7/12/05  
 Date

cc: Sally Zutter