



Sonoma County Board of Supervisors  
575 Administration Drive, Room 100A  
Santa Rosa, CA 95403  
Phone: 565.2241

**Date:** February 1, 2019  
**To:** CAO/FES  
**From:** Darin Bartow, Administrative Aide, Board of Supervisors  
**Re:** Return of ON FILE documents submitted for 01/29/19 BOS Agenda, Item #31

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**PROPERTY TAX ALLOCATION AGREEMENT BETWEEN THE  
GEYSERVILLE FIRE PROTECTION DISTRICT  
AND THE COUNTY OF SONOMA  
FOR THE ANNEXATION OF TERRITORY**

This Property Tax Allocation Agreement ("Agreement") is entered into and effective December 11, 2018 ("Effective Date"), between The Geyserville Fire Protection District, a fire district organized and operated pursuant to the Fire Protection District Law of 1987 ("District"), and the County of Sonoma (the "County"), with respect to the following Recitals, which are incorporated as a substantive part of this Agreement.

**RECITALS**

**WHEREAS**, the County's Fire and Emergency Services Department, along with the District under integrated response plan agreements with the County, is the primary providers of fire suppression, prevention, rescue, emergency medical services and hazardous material emergency response and other services relating to the protection of lives and property ("Fire Protection Services") within that portion of the unincorporated area of the County which boundaries are generally reflected in Exhibit A, attached to and incorporated in this Agreement (the "Annexation Area"); and,

**WHEREAS**, Fire Protection Services for the Annexation Area which is located within County Services Area-40 ("CSA-40") are a part of the services provided under the authority of the Board of Supervisors; and,

**WHEREAS**, the District wishes to pursue annexation of the Annexation Area (the "Annexation"); and,

**WHEREAS**, a portion of property tax revenues allocated by law for fire protection has supported Fire Protection Services for Annexation Area, along with all of CSA-40; and,

**WHEREAS**, District and County are desirous of facilitating successful Fire Protection Services in the Annexation Area should the Annexation be approved by entering into this Agreement relating to the real property tax revenue derived from the Annexation Area now allocated for fire protection to CSA-40; and

**WHEREAS**, District and County have yet to finalize limited portions of the boundary of the Annexation Area, but possess enough information about the real property tax revenue derived from the area to enter into this Agreement at this point; and

**WHEREAS**, the final boundaries of the Annexation Area will be as described in the Sonoma County Local Agency Formation Commission's ("LAFCO") certificate of completion for the Annexation, attached to and incorporated in this Agreement as Exhibit B (the "Subject Territory"); and

**WHEREAS**, this Agreement is not intended as controlling or precedent for other fire services related reorganizations.

NOW, THEREFORE, the parties agree as follows:

### **AGREEMENT**

1. **Effect of Recitals.** The foregoing Recitals are incorporated in and are a part of this Agreement.

2. **Allocation and Payment of Property Taxes.** As soon as permitted by state statute after the effective date of annexation by the District, the property tax revenues of the Subject Territory currently allocated to CSA-40 shall be transferred to the District, subject to the following:

a. The parties agree that the Sonoma County Auditor- Controller Treasurer-Tax Collector ("ACTTC") shall make any adjustments to the allocations of property tax revenue to the District required by and in accordance with all applicable state law, which may cause the amount of the property tax revenue to be allocated to the District to be different from that previously allocated to CSA-40. These adjustments include, but are not limited to, applicable Educational Revenue Augmentation Fund calculations or allocations, or any changes to withholdings the ACTTC may apply to property tax administration or property tax appeals.

b. Notwithstanding the foregoing, this Section 2 shall not constitute the waiver of any rights by the District regarding the accuracy or application of any adjustments pursuant to this Agreement.

3. **Accounting.** The designated representatives of County and District shall have the right to audit any records and supporting documentation pertaining to the performance of this Agreement. County and District shall maintain such records for a minimum of four (4) years from the effective date of District formation and to allow access to such records during normal business hours.

4. **Termination.**

a. **District Annexation.** This Agreement is contingent upon the final Annexation to the District. Should the Annexation to the District as contemplated above not occur, the parties agree that this Agreement shall be null and void and no transfers of revenues will occur without a new agreement to do so.

b. **Termination Due to Invalidity.** Should any material portion of this Agreement be declared invalid or inoperative by a court of competent jurisdiction, the remainder of the Agreement shall remain in full force and effect.

c. **Termination Due to Change in Law.** Should substantial changes occur in the statutory scheme or successor statutory schemes (whether by legislative or judicial action) governing this Agreement, including but not limited to the Government Code and Revenue and Taxation Code, which negate or frustrate the fundamental tenets of this Agreement, the parties may discuss a termination or amendment of this Agreement.

5. Remedies for Breach of Agreement. The parties may exercise any remedy available to them at law or in equity for a material breach by the other party, including specific performance, injunctive relief, and writ of mandate.

6. Modification/Amendment. This Agreement may be modified or amended only by a writing duly authorized and executed by the parties to this Agreement.

7. Enforcement. The District and County each acknowledge that this Agreement cannot bind or limit themselves or each other or their future governing bodies in the exercise of their discretionary legislative power except as the Agreement provides. However, each binds itself that it will insofar as is legally possible, fully carry out the intent and purposes hereof, if necessary, by administrative and ministerial action independent of that legislative power and that this Agreement may be enforced by injunction or mandate or other writ to the full extent allowed by law.

8. Integration. With respect to the subject matter hereof, this Agreement is intended to be an integrated agreement and supersedes any and all previous negotiations, proposals, commitments, writings and understandings of any nature whatsoever between the District and the County as to the subject matter of this Agreement.

9. Notice. All notices, requests, determinations or other correspondence required or allowed by law or this Agreement to be provided by the parties shall be in writing and shall be deemed given and received when delivered to the recipient by first-class mail (or an equal or better form of delivery including electronic mail) at the following addresses:

DISTRICT

Geyserville Fire Protection District  
Post Office Box 217  
Geyserville, Ca 95441

COUNTY

County of Sonoma  
County Administrator's Office  
575 Administration Drive, Suite 104A  
Santa Rosa, Ca 95403  
[terri.wright@sonoma-county.org](mailto:terri.wright@sonoma-county.org)

By giving notice, either party may change its address for these purposes.

10. Third Parties. This Agreement shall not be construed as or deemed an agreement for the benefit of any third party or parties.

11. Attorney's Fees and Costs. In any action to enforce the provisions of this Agreement or for breach of the Agreement, the prevailing party shall recover from the other party, in addition to any damages, injunctive or other relief, all costs reasonably

incurred at, before and after trial or on appeal, including without limitation attorneys' and witness (expert and otherwise) fees, deposition costs, copying charges and other expenses.

12. Approval. The parties represent that this Agreement was approved by their respective governing boards at a properly noticed meeting.

13. Choice of Law and Venue. This Agreement shall be governed by the laws of the State of California. Venue for actions and proceedings between the parties related to this Agreement shall be in the Northern District of California for any federal action and, unless otherwise agreed by the parties, in Sonoma County Superior Court for state actions.

14. Agreement Mutually Drafted. Each party has participated jointly in the drafting of this Agreement, which each party acknowledges is the result of negotiations between the parties, and the language used in this Agreement shall be deemed to be the language chosen by the parties to express their mutual intent. If an ambiguity or question of intent or interpretation arises, then this Agreement will accordingly be construed as drafted jointly by the parties, and no presumption or burden of proof will arise favoring or disfavoring any party to this Agreement by virtue of the authorship of any of the provisions of this Agreement. The captions, headings and table of contents contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement.

15. Joint Defense. In the event of a third party challenge of any type to this Agreement, the parties agree to jointly defend the validity and implementation of the Agreement.

[Signatures on following page]

IN WITNESS WHEREOF, the parties have entered into this Agreement in Sonoma County, California.

"DISTRICT"

GEYSERVILLE FIRE PROTECTION DISTRICT

By: 

Date: 1/29/2018

ATTEST:

By:   
\_\_\_\_\_, Board Secretary

Date: 1-29-18

APPROVED AS TO FORM:

  
\_\_\_\_\_  
William Ross, District Counsel

Date: 1/31/19

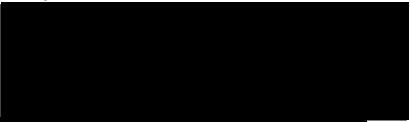

"COUNTY"

COUNTY OF SONOMA

By: 

Date: 2/1/19

ATTEST:

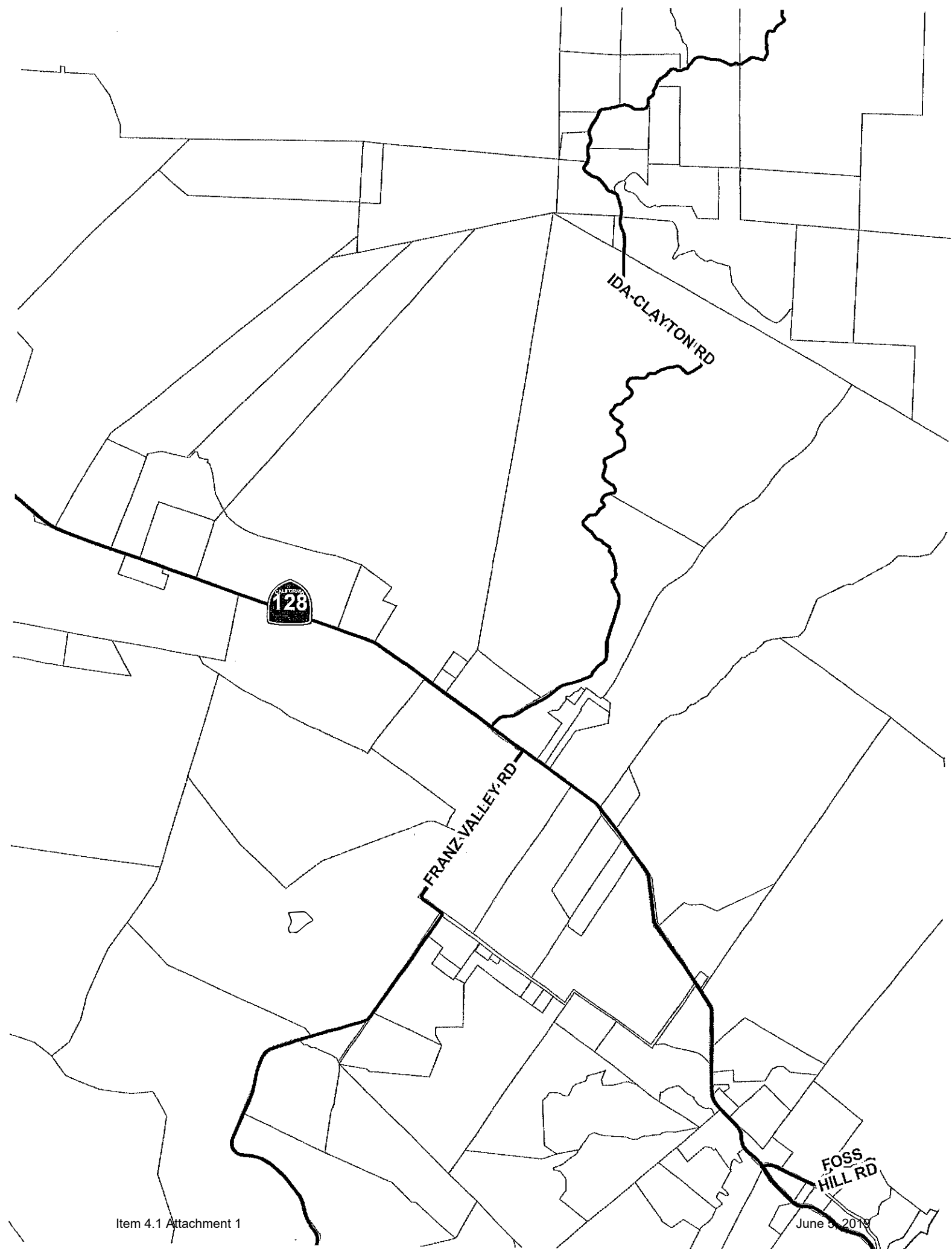
  
  
\_\_\_\_\_, Clerk

Date: 2/1/19

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Lauren Walker, County Counsel

Date: 1/31/19



128

IDA-CLAYTON RD

FRANZ-VALLEY RD

FOSS HILL RD