



Office of the Auditor-Controller
COUNTY OF HUMBOLDT
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Telephone (707) 476-2452 Fax (707) 445-7449

Date: February 21, 2020

To: LAFCo
Humboldt County Board Of Supervisors

From: Amanda Loftis, Assistant Auditor-Controller

RE: Property Tax Exchange – Rio Dell Fire Protection District Annexation

Regarding the Annexation of Fire Service Areas Served by Scotia, Redcrest, and Shively Volunteer Fire Companies to the Rio Dell Fire Protection District and Divestiture of Power to Provide Fire Service by Scotia Community Services District, the Humboldt County Office of the Auditor-Controller has calculated the following estimates as required by Revenue and Taxation Code 99 (b).

Please contact our office at (707) 476-2452 or email PropertyTax@co.humboldt.ca.us with any questions.

The amount of property tax revenue generated within the territory that is the subject of the jurisdictional change is estimated at \$1,399,184.98 for the current year.

TRA	Current Year Estimated Revenue
083-002	\$ 60,298.57
131-002	\$ 26,976.44
136-000	\$1,265,757.12
136-001	\$ 46,152.85
Total	\$1,399,184.98

Provided on the table below is an estimate of what proportion of the estimated property tax revenue listed above is attributable to each local agency pursuant to Section 96.1 and 96.5.

TRA	Current Year Estimated Revenue	Estimated Revenue with Proposed Changes	Agency
083-002			
	\$ 21,380.79	\$ 19,504.26	County General
	\$ 3,252.99	\$ 3,252.99	County Roads
	\$ 2,010.23	\$ 2,010.23	County Library
		\$ 1,876.53	Rio Dell Fire Protection District
	\$ 27,738.31	\$ 27,738.31	Ferndale Unified
	\$ 4,318.89	\$ 4,318.89	Redwoods Joint Junior College
	\$ 978.65	\$ 978.65	County School Service
	\$ 618.72	\$ 618.72	Humboldt Bay Harbor Cons. & Rec. District
131-002	\$ 9,241.56	\$ 8,402.04	County General
	\$ 1,406.04	\$ 1,406.04	County Roads
	\$ 868.88	\$ 868.88	County Library
		\$ 839.52	Rio Dell Fire Protection District
	\$ 6,761.94	\$ 6,761.94	Rio Dell Elementary
	\$ 6,140.81	\$ 6,140.81	Fortuna Union High School
	\$ 1,866.77	\$ 1,866.77	Redwoods Joint Junior College
	\$ 422.99	\$ 422.99	County School Service
	\$ 267.44	\$ 267.44	Humboldt Bay Harbor Cons. & Rec. District
136-000	\$ 453,413.19	\$ 414,022.00	County General
	\$ 68,985.03	\$ 68,985.03	County Roads
	\$ 42,630.70	\$ 42,630.70	County Library
		\$ 39,391.18	Rio Dell Fire Protection District
	\$ 273,980.72	\$ 273,980.72	Scotia Union Elementary
	\$ 301,284.37	\$ 301,284.37	Fortuna Union High School
	\$ 91,588.92	\$ 91,588.92	Redwoods Joint Junior College
	\$ 20,753.35	\$ 20,753.35	County School Service
	\$ 13,120.84	\$ 13,120.84	Humboldt Bay Harbor Cons. & Rec. District
136-001	\$ 14,837.63	\$ 13,401.33	County General
	\$ 2,257.47	\$ 2,257.47	County Roads
	\$ 1,395.06	\$ 1,395.06	County Library
		\$ 1,436.31	Rio Dell Fire Protection District
	\$ 4,731.96	\$ 4,731.96	Redcrest Lighting Maintenance District
	\$ 8,965.79	\$ 8,965.79	Scotia Union Elementary
	\$ 9,859.26	\$ 9,859.26	Fortuna Union High School
	\$ 2,997.17	\$ 2,997.17	Redwoods Joint Junior College
	\$ 679.14	\$ 679.14	County School Service
	\$ 429.36	\$ 429.36	Humboldt Bay Harbor Cons. & Rec. District