



# BOARD OF SUPERVISORS COUNTY OF MADERA

MADERA COUNTY GOVERNMENT CENTER  
200 WEST 4<sup>TH</sup> STREET / MADERA, CALIFORNIA 93637  
(559) 675-7700 / FAX (559) 673-3302 / TDD (559) 675-8970  
Agendas available: [www.MaderaCounty.com](http://www.MaderaCounty.com)

## Members of the Board

Tom Wheeler  
Brett Frazier  
David Rogers  
Robert L. Poythress  
Leticia Gonzalez

## Board of Directors

December 20, 2022  
Chairman Tom Wheeler

<b>DEPARTMENT</b> COUNTY ADMINISTRATION DEPARTMENT	<b>DEPARTMENT CONTACT</b> Joel Bugay 559-675-7703	<b>AGENDA ITEM</b> {{item.number}} <b>DISCUSSION ITEMS</b>								
<b>SUBJECT:</b> Tax Sharing Agreement between the City of Madera and the County of Madera	<b>REQUIRED VOTE:</b> 3/5 Vote Required	<b>DOC. ID NUMBER</b> 22-1258								
<b>STRATEGIC FOCUS AREA(S):</b> Community										
<b>For Clerk of the Board's Office Use Only</b>										
<b>CLERK NOTES:</b> {{motions.text}}										
<table border="1"><tr><td><b>RESULT:</b></td><td>[[voting.status]] [[voting.for_count]] TO [[voting.against_count]]</td></tr><tr><td><b>MOVER:</b></td><td>[[motions.mover format="[[firstname]] [[lastname]], [[title]]"]]</td></tr><tr><td><b>SECONDER:</b></td><td>[[motions.seconder format="[[firstname]] [[lastname]], [[title]]"]]</td></tr><tr><td><b>AYES:</b></td><td>[[voting.for_names format="[[lastname]]"]]</td></tr></table>			<b>RESULT:</b>	[[voting.status]] [[voting.for_count]] TO [[voting.against_count]]	<b>MOVER:</b>	[[motions.mover format="[[firstname]] [[lastname]], [[title]]"]]	<b>SECONDER:</b>	[[motions.seconder format="[[firstname]] [[lastname]], [[title]]"]]	<b>AYES:</b>	[[voting.for_names format="[[lastname]]"]]
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<b>AYES:</b>	[[voting.for_names format="[[lastname]]"]]									
Is this item Budgeted? Yes Will this item require additional personnel? No Previous Relevant Board Actions: 06/06/2017, 06/02/2020. 05/11/2021. PowerPoint Presentation? No Supporting Documents: Contract/Agreement/MOU		<b>DOCUMENT NO(S).</b>								

## RECOMMENDED ACTIONS:

Consideration to adopt a Resolution approving a Tax Sharing Agreement between the City of Madera and County of Madera, authorizing the Chairman to execute the agreement on behalf of the County and authorizing the County Administrative Officer to make non-material revisions or refinements in the language of the agreement, not including the sales tax and property tax sharing amounts or percentages, as may be needed to finalize the Agreement and secure City approval.

## DISCUSSION / FISCAL IMPACT / STRATEGIC FOCUS:

### DISCUSSION:

On June 6, 2017 the Board of Supervisors entered into a Tax Sharing Agreement with the City of Madera which expired on June 6, 2022. The previous Tax Sharing Agreement (Old Agreement) encouraged economic development and environmentally sound land-use planning and ensured that a fair and equitable approach existed for the sharing of tax revenues for areas that are annexed to the City.



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The City and County have negotiated updated terms of a proposed Tax Sharing Agreement (New Agreement). The updated terms are summarized below:

- Property Tax Sharing: County will retain all of its base property tax revenue upon annexation. City shall receive ½ of County's share of property tax increment and County shall receive ½ of County's share of property tax increment within said tax rate areas. This reflects no change from the Old Agreement
- Sales Tax Sharing: City will pay County 4.50% of the City's 1.00% "Bradley Burns" portion of sales tax. This reflects an increase from the 3.00% share under the Old Agreement. However, the proposed 4.50% share is still significantly lower than the Sales Tax sharing that was in place from 2009 through 2015, which was 6.75%
- Revenue for Madera Library: The City will continue to pay \$50,000 annually for the improvements and operations of the Madera Branch Library. The New Agreement adds an annual increase to this amount based on the Consumer Price Index (CPI)
- Criminal Justice Administration (Booking) Fees: The County will continue to not charge the City for Booking Fees as long as the State continues to reimburse the county for costs associated with booking inmates.
- Law Enforcement Services to Parkwood: The City will continue to provide law enforcement services to the Parkwood area, which is in the unincorporated area of the County.
- Development Related: Terms pertaining to development within the City's Urban Growth Boundary, Sphere of Influence Amendment, Creation of parcel sizes less than 20 acres within the Urban Growth Boundary, and new growth areas within the City General Plan area remain conceptually the same, with exception of the following changes: agreement that the County, to the extent allowed by law, condition any development within the Sphere of Influence to protect the ultimate planned road rights-of-way as set forth in City standards. The agreement does contemplate an amendment to the existing Sphere of Influence to expand the boundary to the west and southeast, which is depicted in the attached Exhibit C.

### **FISCAL IMPACT:**

There is no significant fiscal impact associated with the recommended action. The property tax sharing provisions aim to ensure that existing revenues that fund County-provided services remain at or near existing levels. The tax sharing provisions also ensure that newly incorporated areas have an equitable split between the City and County to fund the respective services the two jurisdictions are mandated to provide.

### **CONNECTION TO THE COUNTY OF MADERA STRATEGIC PLAN - MISSION 2023:**

The recommended action supports Focus Area 1: Community as the existence of a fair



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and equitable tax sharing agreement between cities and counties are essential to the orderly growth of any community.

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## ATTACHMENTS

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1. RESOLUTION
2. MASTER TSA - FINAL