



## NOTICE OF CEQA EXEMPTION

TO: X Office of Planning and Research  
1400 Tenth Street, Room 121  
Sacramento, CA 95814

FROM: City of Ukiah  
300 Seminary Avenue  
Ukiah, CA 95482

X County Clerk: County of Mendocino  
501 Low Gap Rd # 1020  
Ukiah, CA, 95482

**PROJECT TITLE:** Mendocino County Master Tax Sharing Agreement

**PROJECT LOCATION:** Unincorporated areas of Mendocino County and incorporated areas of the Cities of Ukiah, Willits, Fort Bragg, and Point Arena

**DESCRIPTION OF PROJECT:** The project consists of a Master Tax Sharing Agreement Among Mendocino County and the Cities of Ukiah, Willits, Fort Bragg, and Point Arena

**PUBLIC AGENCY APPROVING PROJECT:** City of Ukiah City Council

**DATE OF APPROVAL:** June 19, 2024

**NAME OF PROJECT APPLICANT:** City of Ukiah

### CEQA EXEMPTION STATUS:

- Other:** Title 14, Section 15061 (b) (3), "Common Sense" Exemption
- Ministerial**
- Declared Emergency**
- Categorical Exemption:** Title 14, Section 15301, Existing Facilities Exemption
- Statutory Exemption Section**

### REASONS WHY PROJECT IS EXEMPT:

Entering the Agreement is exempt from the requirements of the California Environmental Quality Act, Public Resources Code sections 21000, *et seq.* ("CEQA"). First, the Agreement is exempt pursuant to Title 14, section 15061 subd. (b)(3), of the California Code of Regulations. This exemption makes clear that CEQA only applies to projects which have the potential to cause a significant effect on the environment. Entering the Agreement merely provides a financial mechanism for the collection and distribution of taxes between the parties. The Agreement will not disturb, disrupt, or otherwise affect

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the physical environment in any way. There will be no defined physical change to the environment resulting from the Agreement.

Entering the Agreement is also exempt from CEQA in accordance with Title 14, section 15301, of the California Code of Regulations. This exemption exempts the operation, repair, maintenance, permitting, leasing, licensing, or minor alteration of existing public or private structures, facilities, mechanical equipment, or topographical features, involving negligible or no expansion of use beyond that existing at the time of the lead agency's decision. The key consideration under this Existing Facilities exemption is whether the project involves negligible or no expansion of an existing use. The Agreement will not result in the expansion of the existing use of private or public facilities because the Agreement does not provide for any such expansion and the services provided through existing facilities will not change solely due to the Agreement. While the Agreement enables future changes in organization, any such change that may trigger the tax sharing provisions in the Agreement and any resulting environmental effects are, at this point, entirely speculative and undefined and will be subject to the appropriate level of environmental review at the time any such change in organization is proposed.

For the same reason, no cumulative impacts are foreseeable as no defined changes in organization are called for in the Agreement. Given the entirely administrative and financial changes provided for by the Agreement, there is no reasonable possibility the Agreement will have a significant effect on the environment due to unusual circumstances. Tax sharing agreements, including master tax sharing agreements such as the Agreement, are well-established financial vehicles jurisdictions across the state often avail themselves of and are provided for in the Revenue and Taxation Code. Therefore, in accordance with Public Resources Code Section 21084 and the CEQA Guidelines at Title 14, as cited above, the Agreement will not have a significant effect on the environment and is categorically exempt from the requirement for the preparation of environmental documents.

**Lead Agency Contact Person**      Craig Schlatter, AICP  
Director of Community Development  
**Phone Number**                      (707) 463-6219  
**Email**                                      [cschlatter@cityofukiah.com](mailto:cschlatter@cityofukiah.com)

This is to certify that the record of project approval is available to the General Public at:

**Community Development Department, Ukiah Civic Center, 300 Seminary Avenue, Ukiah, CA 95482**

June 24, 2024

Director of Community  
Development

Signature (Public Agency)

(Date)

(Title)

Katrina Bartolomie, Clerk-Recorder  
Mendocino County, CA  
501 Low Gap Rd., Room 1020  
Ukiah, Ca 95482

Receipt: 24-7444-C1

Receipt corrected 6/24/24 11:18 AM by deena4  
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Product	Name	Extended
NTDETER	Notice Of Determination	\$50.00
	# Pages	2
	Document #	2024-E0049
	# Negative Decl	0
	# Mitigated Negative Decl	0
	# EIR	0
	# Cert. Reg Pogram	0
	# Conformed Labels	1
<b>Total</b>		<b>\$50.00</b>
<b>Tender (On Account (Charge or Prepay))</b>		<b>\$50.00</b>
Account#	UKCITY	
Account Name	CITY OF UKIAH (EIR & other)	
Balance	(\$209.00)	

Thank You!

Mon Jun 24 11:13:12 PDT 2024 deena4