



Mendocino LAFCo

Encouraging Well-Planned Community Growth

200 S School Street | Ukiah, CA 95482

Phone: (707) 463-4470

Email: eo@mendolafco.org

Web: mendolafco.org

July 21, 2026

State Board of Equalization
Tax Area Services Section MIC:59
PO Box 942879
Sacramento, CA 94279-0059

RE: State Board of Equalization Jurisdictional Boundary Change Filing
City of Ukiah – Corporation Yard Annexation (File No. A-2025-06)

Dear SBOE Tax Area Services Section,

The Mendocino Local Agency Formation Commission (LAFCo) has completed Commission Proceedings for a Change of Organization pursuant to GOV §56650 et seq. designated as the City of Ukiah – Corporation Yard Annexation (File No. A-2025-06).

This change of organization (File No. A-2025-06) was approved on May 4, 2026 by LAFCo Resolution No. 2025-26-08 and the annexation was ordered without Conducting Authority (protest) Proceedings (GOV §57000 et seq.) because the annexation area is owned by the City and the Commission waived Protest Proceedings for the proposal pursuant to GOV § 56662.

This Jurisdictional Boundary Change Filing includes the required documents listed below.

1. Statement of Boundary Change (Form BOE-400-TA)
2. List of assessor's parcel numbers of the project area, and supporting miscellaneous information
3. Certificate of Completion
4. Resolutions (Resolution of Application and Tax Share Agreement)
5. Written geographic description of the project area
6. Maps of the project area
7. Letter of tax-rate area assignment
8. Fees

Please let me know if further information or documents are needed.

Sincerely,

Uma Hinman, Executive Officer

Mendocino LAFCo

Email: eo@mendolafco.org

Cell: (916) 813-0818

STATEMENT OF BOUNDARY CHANGE

Please mail to: California State Board of Equalization, Tax Area Services Section,
450 N Street, MIC:59, P.O. Box 942879, Sacramento, CA 94279-0059.
www.boe.ca.gov

BOE File No.: _____

COUNTY Mendocino	COUNTY NUMBER 23	ACREAGE 8 approx.	FEE \$500	RES./ORD. NUMBER 2025-54
CONDUCTING AUTHORITY Mendocino Local Agency Formation Commission				LAFCO. RES. 2025-26-08 & 2026-27-01
SHORT FORM DESIGNATION City of Ukiah - Corporation Yard Annexation (File No. A-2025-06)				EFFECTIVE DATE June 12, 2026

1. TYPE OF ACTION

- | | | | |
|--|--|---|--|
| ☒ City - Annexation (02) | ☐ District - Formation (09) | ☐ District - Name Change (11) | ☐ School District - Unification (18) |
| ☐ City - Detachment (14) | ☐ District - Annexation (01) | ☐ Reorganization (12) | ☐ School District - Thompson Unified (19) |
| ☐ City - Incorporation (04) | ☐ District - Detachment (07) | ☐ School District - Transfer of Territory (13) | |
| ☐ Consolidation of TRA's (06) | ☐ District - Consolidation (05) | ☐ School District - Merger (17) | |
| ☐ County Boundary Change (16) | ☐ District - Dissolution/Removal from Board Roll (08) | | |

2. PRINCIPAL CITY/DISTRICT(S) AFFECTED BY ACTION [ENTER DISTRICT NAME(S)]

City of Ukiah

3. AFFECTED TERRITORY

- | | | |
|---|---|--|
| ☐ Inhabited | ☒ Developed | ☐ Will be taxed for existing bonded indebtedness or contractual obligations as set forth by the terms and conditions as stated in the resolution. |
| ☒ Uninhabited | ☐ Undeveloped | |
| Number of Areas: <u>1</u> | | ☒ Will not be taxed for existing bonded indebtedness or contractual obligations. |

4. ELECTION

- ☐ An election authorizing this action was held on _____ (mm/dd/yyyy).
- ☒ This action is exempt from election.

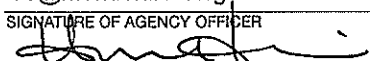
5. ENCLOSED ARE THE FOLLOWING ITEMS REQUIRED AT THE TIME OF FILING

- | | | |
|---|--|---|
| ☒ Fees | ☐ Resolution of conducting authority | ☒ Written geographic description |
| ☒ Certificate of Completion (LAFCo. Only) | ☒ County auditor's letter of TRA assignment (consolidated counties only) | ☒ Map(s) and supporting documents |

6. CITY BOUNDARY CHANGES ONLY

- | | |
|---|---|
| ☒ Map of limiting addresses | ☐ Alphabetical list of all streets within the affected area to include beginning and ending street numbers |
| Estimated Population: <u>0</u> | Total assessed value of all property in subject territory: <u>\$66,540.20</u> |

REQUIRED: According to section 54902 of the Government Code, copies of these documents must be filed with the county auditor and county assessor.

The California State Board of Equalization will acknowledge receipt of filing to:		BOE USE ONLY	
NAME Uma Hinman		CHK #: AMT: INT: ☐ DIGITAL CONTENT:	
TITLE Executive Officer			
AGENCY Mendocino LAFCo			
ADDRESS (street, city, state, zip code) 200 S. School Street, Ukiah, CA 95482			
TELEPHONE NUMBER (include area code) (916) 813-0818	FAX NUMBER (include area code) n/a		
EMAIL ADDRESS eo@mendolafco.org			
SIGNATURE OF AGENCY OFFICER 	DATE July 21, 2026		

Mendocino LAFCo

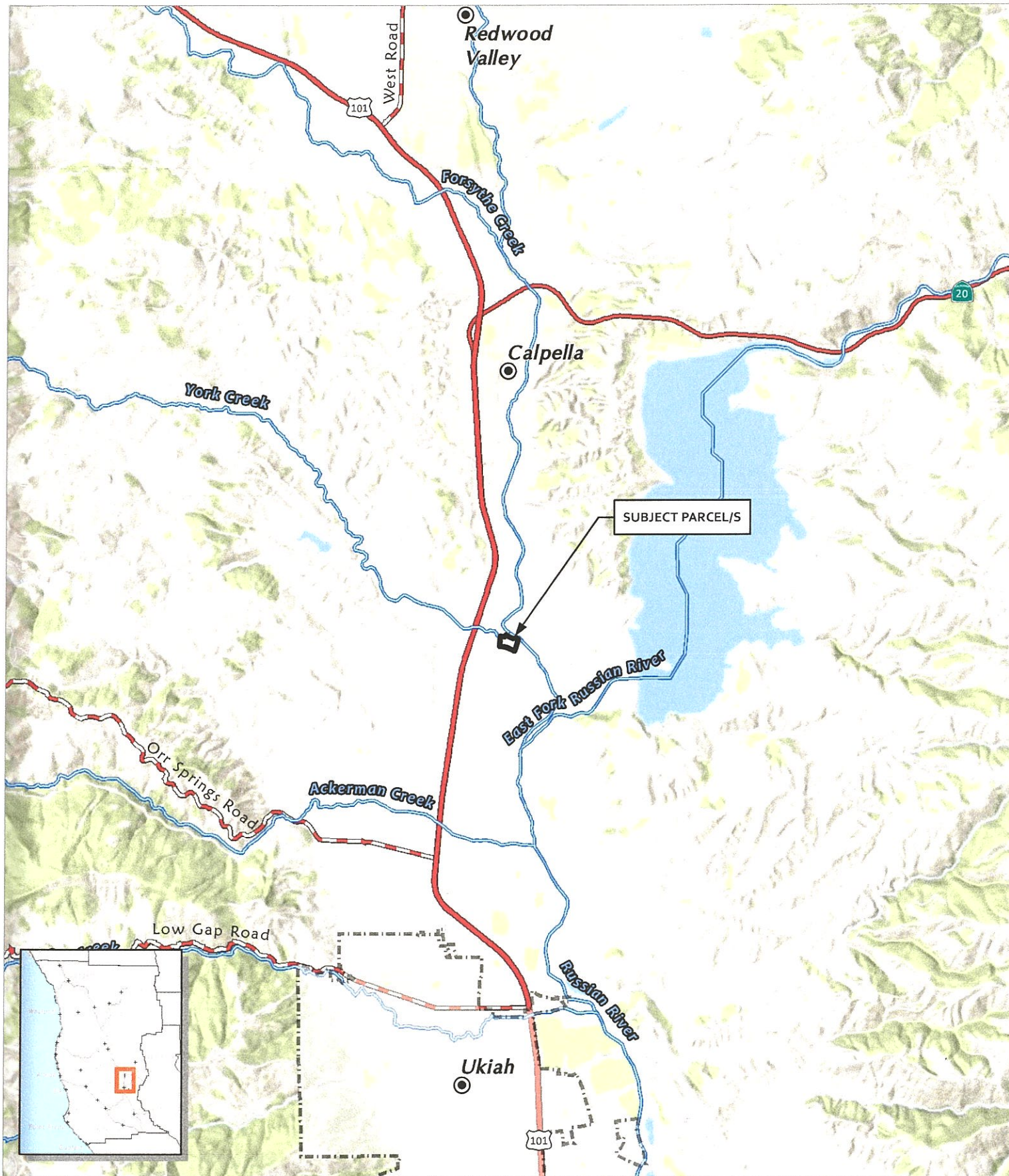
Board of Equalization
Attachment 1

City of Ukiah – Corporation Yard Annexation
(File No. A-2025-06)

Assessor Parcel Number List
Miscellaneous Maps

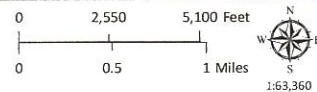
Property Matrix - List of Parcels ‘City of Ukiah – Corporation Yard Annexation’

APN	Owner	SITUS	Acreage	Existing County Zoning District	Existing County General Plan	Proposed General Plan	Proposed Zoning	Current Status	Public Facilities Use	Water	Sanitation
167-280-15	City of Ukiah	1 Carousel Lane, Ukiah, CA, 95482	±7.9	Limited Industrial (I-1)	I (Industrial)	Public (P)	Public Facilities (PF)	Existing Industrial Warehouse	Corporation Yard'	MCWD	UVSD



CASE: File No. 25-001107
 OWNER: City of Ukiah
 APN: 167-280-15
 APLCT: City of Ukiah
 AGENT: N/A
 ADDRESS: 1 Carousel Lane, Ukiah

- Major Towns & Places
- City Limits
- Highways
- Major Roads

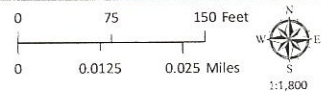


LOCATION MAP



CASE: File No. 25-001107
OWNER: City of Ukiah
APN: 167-280-15
APLCT: City of Ukiah
AGENT: N/A
ADDRESS: 1 Carousel Lane, Ukiah

Named Rivers
Public Roads



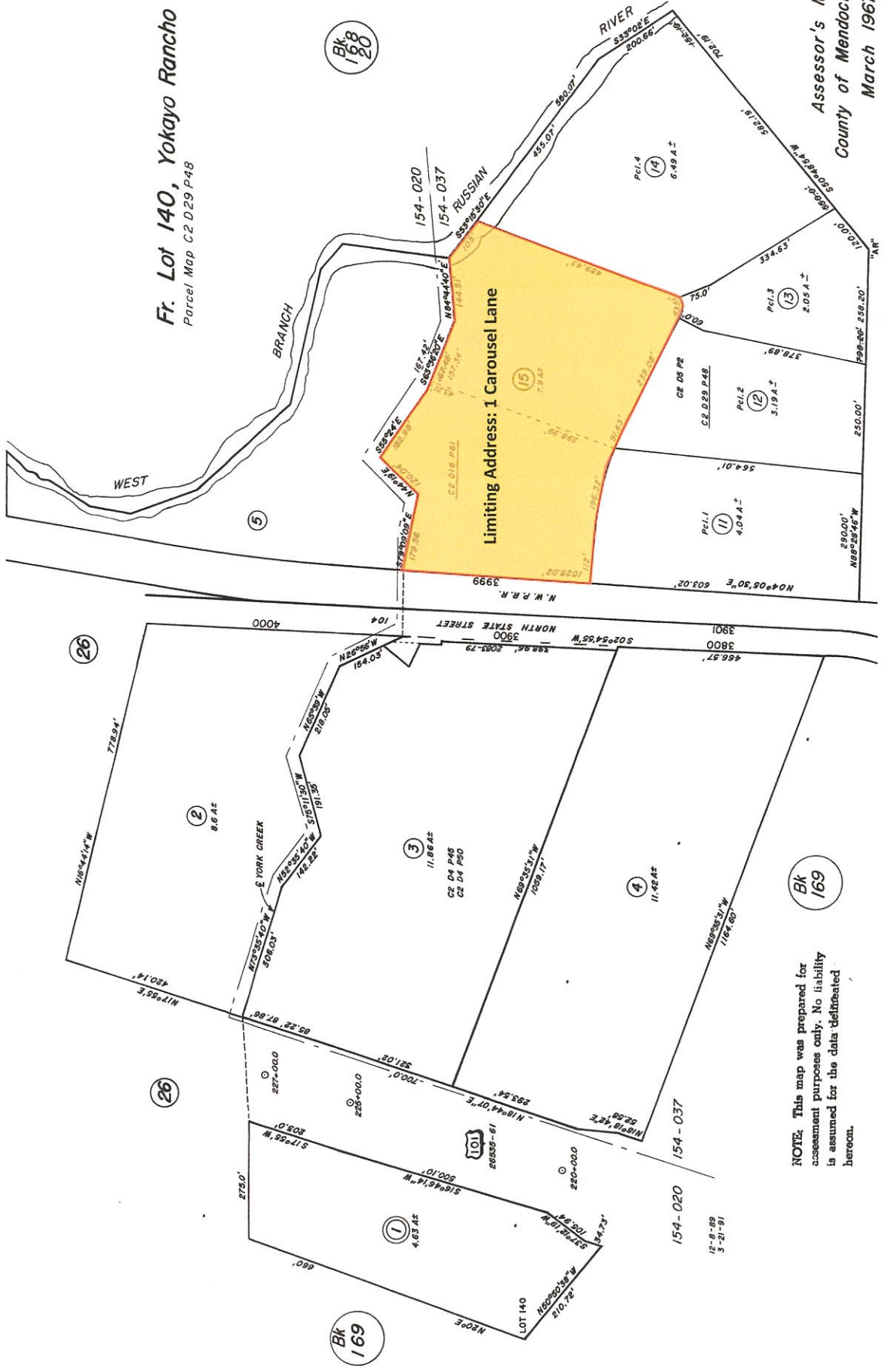
AERIAL IMAGERY

167-28

154-020
154-037



Fr. Lot 140, Yokayo Rancho
Parcel Map C2 D29 P48



Assessor's Map
County of Mendocino, Calif.
March 1967

Mendocino LAFCo

Board of Equalization
Attachment 2

City of Ukiah – Corporation Yard Annexation
(File No. A-2025-06)

LAFCo Certificate of Completion

CONFORMED COPY

Copy of Document Recorded on
07/06/2026 03:31:51 PM
as 2026-05926
Mendocino County Clerk-Recorder

Exempt from fees per GOV §27383

Recording Requested By:

Mendocino LAFCo

When Recorded Return To:

Mendocino LAFCo

200 South School Street

Ukiah, CA 95482

SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE

Mendocino
Local Agency Formation Commission

CORRECTIVE CERTIFICATE OF COMPLETION

This Corrective Certificate of Completion is issued pursuant to GOV §57200 and §57201 by the Executive Officer of the Local Agency Formation Commission (LAFCo) of the County of Mendocino, State of California, for the limited purpose of correcting the map exhibit attached to the original Certificate of Completion recorded on June 12, 2026 as Instrument No. 2026-05042 in the Official Records of Mendocino County.

1. The Short Form Designation, as determined by LAFCo, is as follows:
City of Ukiah – Corporation Yard Annexation (File No. A-2025-06)
2. The name of each local agency involved in this change of organization or reorganization and the kind or type of change of organization or reorganization ordered for each local agency are as follows:
City of Ukiah – Annexation
3. The territory of this change of organization or reorganization is located in the **County of Mendocino**.
4. The territory of this change of organization or reorganization is **uninhabited**.
5. This change of organization or reorganization (File No. A-2025-06) has been approved subject to the terms and conditions set forth in **LAFCo Resolution No. 2025-26-08**, adopted on May 4, 2026 and attached to the original Certificate of Completion as Attachment 1, and was ordered without conducting authority (protest) proceedings pursuant to GOV §56662.
6. The boundaries of this change of organization or reorganization, as previously approved and recorded, remain unchanged and are not modified by this Corrective Certificate of Completion. This Certificate of Completion is made solely to correct a clerical error in the map exhibit included as Attachment 2 to the original Certificate of Completion. The sole differences between the earlier exhibit and the corrected Final Map attached hereto are changes to the map notes; no change is made to the exterior boundaries of the annexation territory, the territory approved by the Commission, or the Written Geographic Description.
7. For clarity of the public record, this Corrective Certificate of Completion includes as Attachment 1 a copy of LAFCo Corrective Resolution No. 2026-27-01, as Attachment 2 a copy of LAFCo Resolution No. 2025-26-08, and as Attachment 3 the corrected Final Map and unchanged Written Geographic Description, so that the boundary and approval documents for this change of organization are contained in a single recorded instrument.

8. The effective date of this change of organization or reorganization remains **June 12, 2026**, being the **date of recordation** of the original Certificate of Completion at the office of the Mendocino County Recorder, and is not hanged by this Corrective Certificate of Completion.

I hereby certify that I have examined Resolution Nos. 2025-26-08 and 2026-27-01 cited above, as well as the corrected final map and unchanged written geographic description, and I have found that this corrective filing conforms the boundary documents to the Commission approval reflected in the original Certificate of Completion recorded as Instrument No. 2026-05042.

Dated: July 6, 2026



Uma Hinman, Executive Officer
Mendocino Local Agency Formation Commission

Mendocino LAFCo

Corrective Certificate of Completion Attachment 1

City of Ukiah – Corporation Yard Annexation
(File No. A-2025-06)

LAFCo Resolution No. 2026-27-01
(Corrective Resolution)

MENDOCINO LOCAL AGENCY FORMATION COMMISSION

RESOLUTION NO. 2026-27-01

CORRECTING MAP EXHIBITS ASSOCIATED WITH THE CITY OF UKIAH – CORPORATION YARD ANNEXATION (FILE NO. A-2025-06), CONFIRMING THAT NO CHANGE IS MADE TO THE APPROVED BOUNDARIES OR LEGAL DESCRIPTION, AND RATIFYING THE PRIOR APPROVAL OF THE ANNEXATION

WHEREAS, the Mendocino Local Agency Formation Commission (LAFCo), hereinafter referred to as the “Commission”, previously considered and approved the City of Ukiah – Corporation Yard Annexation (LAFCo File No. A-2025-26) pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000; and

WHEREAS, in connection with that approval, the Commission adopted a resolution making determinations regarding the annexation, and thereafter a Certificate of Completion was executed and recorded to complete the annexation in accordance with applicable law; and

WHEREAS, it has been discovered that an earlier version of the map exhibit for the annexation was inadvertently attached to the Commission’s resolution approving the annexation and to the recorded Certificate of Completion; and

WHEREAS, the difference between the earlier map exhibit and the intended final exhibit are limited to noted appearing on the exhibit, and do not change the exterior boundaries of the annexation territory, the territory depicted on the map, the legal description, the acreage, or the Commission’s action approving the annexation; and

WHEREAS, the Commission desires to correct the clerical error in the map exhibit so that the Commission’s records and the recorded completion documents accurately reflect the exhibit intended to accompany the annexation approval; and

WHEREAS, the Commission further finds that the corrective action authorized by this Resolution does not constitute a new approval of the annexation, does not modify the annexation boundaries or legal description, and does not reopen or extend any reconsideration period applicable to the Commission’s original resolution making determinations under GOV § 56895.

NOW, THEREFORE, BE IT RESOLVED that the Mendocino Local Agency Formation Commission DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

Section 1. Incorporation of Recitals

The foregoing recitals are true and correct and are hereby incorporated into the Resolution as findings of the Commission.

Section 2. Prior Approval Confirmed

The Commission hereby confirms and ratifies its prior approval of the City of Ukiah Corporation Yard Annexation as previously set forth in the Commission’s May 4, 2026 resolution making determinations (Resolution No. 2025-26-08), including all terms and conditions of approval previously imposed, except that the map exhibit is corrected as provided in this Resolution.

Section 3. No Change to Boundaries or Legal Description

The Commission expressly finds and declares that the corrected exhibit attached to this Resolution as Exhibit A does not alter the exterior boundaries of the annexation territory, does not alter the legal description of the annexation territory, does not alter the territory approved by the Commission, and does not alter the effective date or completion date of the annexation as established by the original Certificate of Completion.

Section 4. Correction of Clerical Error

The Commission finds that inclusion of the earlier map exhibit in the prior approval resolution and Certificate of Completion was a clerical or administrative error. The corrected map exhibit attached hereto as Exhibit A is hereby substituted as the official map exhibit associated with the Commission's prior approval of the annexation.

Section 5. Reconsideration Period Unaffected

Because this Resolution corrects only a clerical error in the exhibit notes and does not change the Commission's approval of the annexation, the annexation territory, or the legal description, this Resolution shall not be construed to create a new proposal, a new approval, or a new reconsideration period under Government Code section 56895.

Section 6. Authorization for Corrective Certificate

The Executive Officer is authorized and directed to prepare, execute, and record a Corrective Certificate of Completion referencing the original Certificate of Completion by date and recording information, attaching the corrected exhibit, and stating that the original completion and effective date of the annexation remain unchanged.

Section 7. Record Correction Only

This Resolution is adopted solely for the purpose of correcting and conforming the Commission's official records and the recorded completion document to the map exhibit intended for the annexation approval. Except as expressly provided herein, all prior actions and determinations of the Commission concerning the annexation remain in full force and effect.

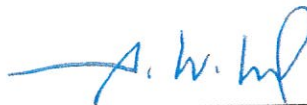
PASSED AND ADOPTED by the Mendocino Local Agency Formation Commission this 6th day of July, 2026, by the following vote:

AYES: Mahoney, Gonzalez, Burkey, Horsley, Haschak, Ward

NOES:

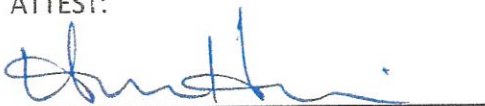
ABSTAIN:

ABSENT: Rodin, Mulheren, Cline



GERALD WARD, Commission Vice Chair

ATTEST:



UMA HINMAN, Executive Officer

Mendocino County, California
April 2, 2020



AUTHORIZATION CERTIFICATION

I, _____, Mayor of the Local Agency
Formation Commission of the County of _____
State of California, hereby certify that said Local
Agency Formation Commission by Resolution No.
_____ on the _____ day of _____
_____ 2008 approved such and

Clerk, Local Agency Formation Commission

0 1000 2000

EXHIBIT "B"
Legal Description
City of Ukiah -- Corporation Yard Annexation
(LAFCo File No. A-2025-06)

All that real property situated in the unincorporated area of Mendocino County, State of California, described as follows:

AREA A:

Being a portion of Lot 140 of Healey's Survey and Map of Yokayo Rancho and being the lands of the City of Ukiah described in that certain Grant Deed recorded in Instrument Number 2025-05366, Mendocino County Records, more particularly described as follows:

COMMENCING at the National Geodetic Survey station, being a 3-1/4" Aluminum Disk marked CA DOT / 101 MEN 25.13; thence North 04°59'34" West, 14917.74 feet to the southwest corner of the said City of Ukiah property and the **POINT OF BEGINNING**; thence along the boundary of said City of Ukiah property the following twelve (12) courses:

1. North 04°05'30" East, 425.00 feet;
2. South 79°09'00" East, 179.56 feet;
3. North 44°19'00" East, 120.04 feet;
4. South 55°34'00" East, 182.98 feet;
5. South 68°36'20" East, 167.42 feet;
6. North 84°44'40" East, 144.51 feet;
7. South 53°15'30" East, 105.00 feet;
8. South 21°48'43" West, 489.43 feet;
9. From a tangent that bears South 66°29'06" West, along a curve to the right with a radius of 50.00 feet, a central angle of 50°12'30" and an arc length of 43.81 feet;
10. North 63°18'24" West, 239.08 feet;
11. Along a curve to the left with a radius of 730.00 feet, a central angle of 22°36'06" and an arc length of 287.94 feet;
12. North 85°54'30" West, 112.00 feet to the **POINT OF BEGINNING**.

Area = 7.90 acres

AP 167-280-15

DISCLAIMER:

For assessment purposes only. This description of land is not a legal description as defined in the subdivision map act and may not be used as the basis for an offer for sale of the land described.

The basis of bearings for this description is based on NAD83, California Coordinate System (CCS83), Zone 2 (2010.00 epoch date) using the two found National Geodetic Survey monuments designated "101 MEN 25.13" and "HPGN D CA 01 CG" said bearing South 05°01'58" East, shown on Exhibit "A", attached hereto and made a part hereof.

The purpose of this description is for annexation purposes and to comply with the State Board of Equalization's "Written Legal (geodetic) Description Requirements". This description is to be used to establish geodetic position only and is not intended to establish property ownership.

Ron W. Franz
Ron W. Franz L.S. 7173

4-30-26
Dated



Mendocino LAFCo

Corrective Certificate of Completion Attachment 2

City of Ukiah – Corporation Yard Annexation
(File No. A-2025-06)

LAFCo Resolution No. 2025-26-08

MENDOCINO LOCAL AGENCY FORMATION COMMISSION

RESOLUTION NO. 2025-26-08

CONDITIONALLY APPROVING THE CITY OF UKIAH – CORPORATION YARD ANNEXATION (FILE NO. A-2025-06) AND FINDING OF EXEMPTION PURSUANT TO THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

WHEREAS, the Mendocino Local Agency Formation Commission (LAFCo), hereinafter referred to as the “Commission”, administers California Government Code (GOV) Section (§) 56000 et. seq., known as the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000; and

WHEREAS, on October 15, 2025, the City of Ukiah (Ukiah or City) distributed a Notice of Intention to adopt a resolution of application to each affected local agency as required by GOV § 56654; and

WHEREAS, on November 5, 2025, the Ukiah City Council adopted Resolution No. 2025-54 to initiate a change of organization involving annexation of one City-owned property of 7.9-acres at 1 Carousel Lane (APN 167-280-15) improved with a 98,000-square-foot industrial/commercial building for use as a municipal corporation yard under GOV §56742 for annexations of noncontiguous territory; and

WHEREAS, the purpose of the proposal is to align City land ownership with City jurisdiction; reduce the City’s property tax burden; ensure consistent governmental controls (land use authority, permitting, and risk management); strengthen eligibility and competitiveness for grant funding; and modernize municipal facilities and infrastructure, improve operational efficiency, and lower operating costs to enhance service delivery; and

WHEREAS, on November 19, 2025, the City rezoned the annexation area as Public Facilities (PF) and assigned the Public (P) General Plan land use designation under Ordinance No. 1263; and

WHEREAS, the proposed annexation area is located within the City’s SOI boundary adopted by the Commission on December 19, 2022 and subsequently amended on November 4, 2024 by LAFCo Resolution No. 2024-25-04 to add 40-acres of City-owned property (APN 003-190-11); and

WHEREAS, on April 7, 2026, the Mendocino County Board of Supervisors adopted Resolution No. 26-065 approving a zero tax sharing agreement specifically for the annexation area, which is substantially similar to Resolution No. 2026-13 adopted by the Ukiah City Council on March 25, 2026 approving a zero tax sharing agreement for this annexation proposal; and

WHEREAS, a Certificate of Filing was issued on April 27, 2026 indicating receipt of a complete application pursuant to GOV §56658; and

WHEREAS, the proposal meets the specified criteria to allow the Commission to make determinations on the proposal without notice, hearing, and protest proceedings pursuant to GOV §56662 (a) and (c), and therefore the Executive Officer was not required to give notice of a public hearing for Commission consideration of the proposed annexation; and

WHEREAS, the proposal is exempt from CEQA pursuant to Title 14 CCR §15319(a) (Class 19 - Annexations of Existing Facilities and Lots for Exempt Facilities), because the annexation area is fully developed with an industrial/commercial building and proposed for continued use without expansion or intensification; the site is already served with public utilities, and no new connections, capacity

upgrades, or material increases in service demand are proposed or anticipated for the existing facility post-annexation; and there is no evidence presented of unusual circumstances that might cause a significant effect on the environment (Title 14 CCR §15300.2(c)).

WHEREAS, the proposal meets the statutory criteria outlined in LAFCo law and adopted local policy requirements; and

WHEREAS, the Executive Officer's report, which included factors for consideration required under GOV § 56668 and recommendations on the proposal, was presented to the Commission in the manner provided by law and adopted local policy; and

WHEREAS, the Commission heard and fully considered all the testimony and evidence presented at a public meeting on the proposal on May 4, 2026; and

WHEREAS, the Commission has reviewed and considered this resolution and hereby finds that it accurately sets forth the intentions of the Commission with respect to the proposal.

NOW, THEREFORE, BE IT RESOLVED that the Mendocino Local Agency Formation Commission DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

Section 1. Incorporation of Recitals

The foregoing recitals are true and correct and are hereby incorporated into the Resolution as findings of the Commission.

Section 2. CEQA Exemption Findings

The Commission hereby finds and determines, based on the whole of the administrative record, that the annexation proposal is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to Title 14 of the California Code of Regulations (14 CCR) §15319(a), and approves the Notice of Exemption for filing.

Section 3. Conditional Approval of Proposal

The Commission hereby approves annexation of one City-owned property of 7.9-acres located at 1 Carousel Lane (APN 167-280-15), subject to the following terms and conditions.

- a) The boundaries of the approved annexation territory shall be defined by the map in Exhibit "A" and written geographic description in Exhibit "B", attached hereto and incorporated herein by reference.
- b) The annexation proposal is assigned the following distinctive short-term designation: "City of Ukiah – Corporation Yard Annexation (File No. A-2025-06)".
- c) The annexation territory shall be subject to all City of Ukiah ordinances, resolutions, policies, fees, and regulations in effect upon recordation of the Certificate of Completion.
- d) All existing easements and public utility rights, including electricity and sewer, shall remain in full force and effect upon recordation of the Certificate of Completion.

- e) The Certificate of Completion shall not be filed until all charges assessed and fees due to the Commission have been paid by the applicant and all materials required for final processing of the proposal have been sufficiently prepared and submitted to LAFCo staff.
- f) Any work commenced or costs incurred by the City of Ukiah prior to satisfying all conditions of this approval, and especially within the 30-day Reconsideration Period and CEQA statute of limitations timeframe, are completed at the agency's own risk.
- g) The effective date of the annexation shall be the date of the filing of the Certificate of Completion with the Mendocino County Recorder's office.
- h) If a certificate of completion has not been filed within one year of adoption of this resolution, Commission proceedings for this change of organization shall be deemed terminated, unless an extension of time is approved by the Commission prior to the expiration date (May 4, 2027), consistent with GOV §57001.

Section 4. Conducting Authority Proceedings Waived

The annexation area is uninhabited, the proposal has 100 percent landowner consent, and no affected local agency objected in writing to the proposed waiver of conducting authority proceedings (GOV §56662 (a) and (c)); therefore, protest proceedings are hereby waived entirely and the annexation is ordered without an election (GOV §57000 et seq.).

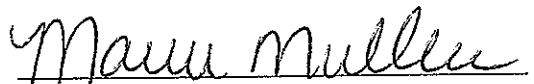
PASSED AND ADOPTED by the Mendocino Local Agency Formation Commission this 4th day of May, 2026, by the following vote:

AYES: Horsley, Gonzalez, Ward, Cline, Rodin, Mahoney, Mulheren

NOES:

ABSTAIN:

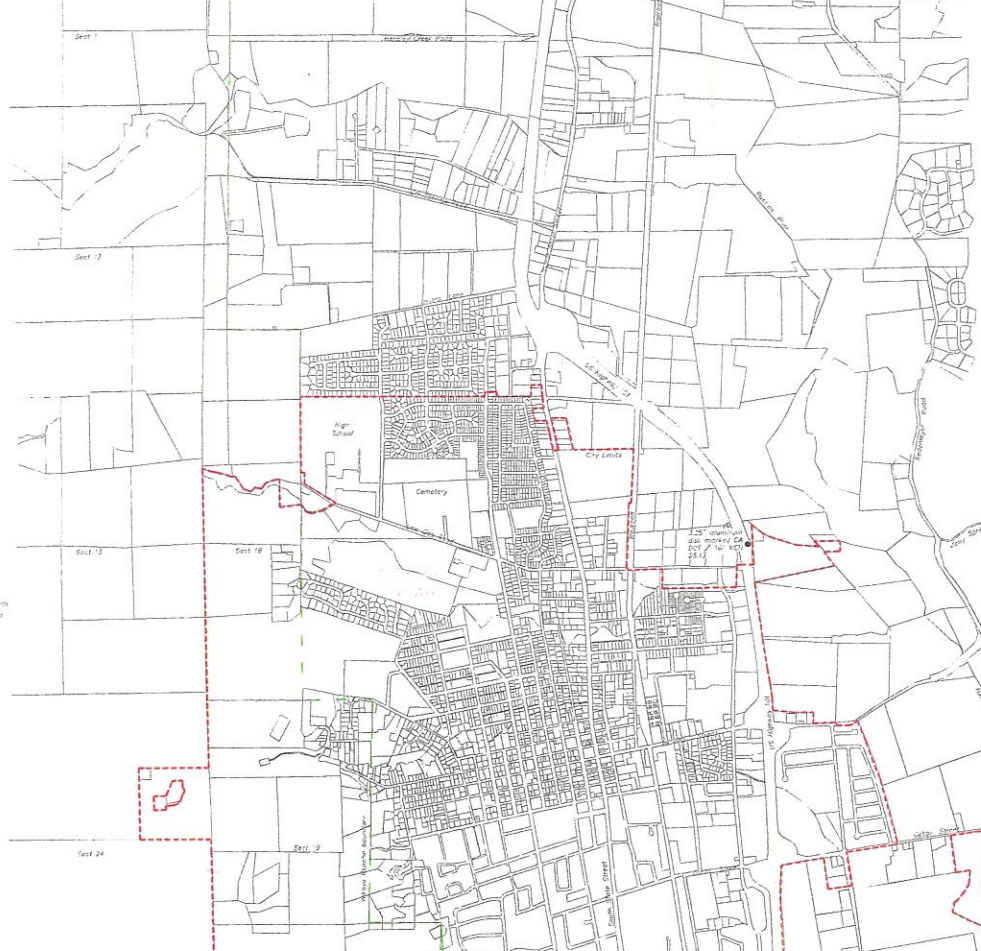
ABSENT:


MAUREEN MULHEREN, Commission Chair

ATTEST:


UMA HINMAN, Executive Officer

Mendocino County, California
November 7, 2025



RECEIVED AND SURVEYED
SON & FRANK
L.S. 7173
Dec 12-21-25

[illegible]

_____, Chair of the Local Agency
Formation Commission of the County of Mendocino,
State of California, hereby certify that said Local
Agency Formation Commission or Resolution No. _____
of the _____ day of _____,
2021, approved within map _____.

Chair, Local Agency Formation Commission

Recorded on the _____ day of _____, 2002
at Instrument Number _____
Mendocino County Records

EXHIBIT "B"
Legal Description
City of Ukiah -- Corporation Yard Annexation
(LAFCo File No. A-2025-06)

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4. South 55°34'00" East, 182.98 feet;
5. South 68°36'20" East, 167.42 feet;
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10. North 63°18'24" West, 239.08 feet;
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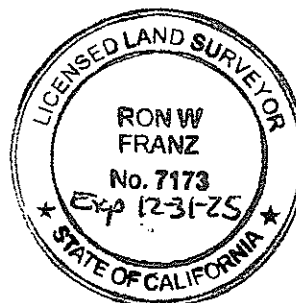
AP 167-280-15

The basis of bearings for this description is based on NAD83, California Coordinate System (CCS83), Zone 2 (2010.00 epoch date) using the two found National Geodetic Survey monuments designated "101 MEN 25.13" and "HPGN D CA 01 CG" said bearing South 05°01'58" East, shown on Exhibit "A", attached hereto and made a part hereof.

The purpose of this description is for annexation purposes and to comply with the State Board of Equalization's "Written Legal (geodetic) Description Requirements". This description is to be used to establish geodetic position only and is not intended to establish property ownership.

Ron W. Franz
Ron W. Franz L.S. 7173

NOV 7, 2025
Dated



Mendocino LAFCo

Corrective Certificate of Completion Attachment 3

City of Ukiah – Corporation Yard Annexation
(File No. A-2025-06)

Final Map and Written Geographic Description

April 9, 2024



EXHIBIT "B"
Legal Description
City of Ukiah -- Corporation Yard Annexation
(LAFCo File No. A-2025-06)

All that real property situated in the unincorporated area of Mendocino County, State of California, described as follows:

AREA A:

Being a portion of Lot 140 of Healey's Survey and Map of Yokayo Rancho and being the lands of the City of Ukiah described in that certain Grant Deed recorded in Instrument Number 2025-05366, Mendocino County Records, more particularly described as follows:

COMMENCING at the National Geodetic Survey station, being a 3-1/4" Aluminum Disk marked CA DOT / 101 MEN 25.13; thence North 04°59'34" West, 14917.74 feet to the southwest corner of the said City of Ukiah property and the **POINT OF BEGINNING**; thence along the boundary of said City of Ukiah property the following twelve (12) courses:

1. North 04°05'30" East, 425.00 feet;
2. South 79°09'00" East, 179.56 feet;
3. North 44°19'00" East, 120.04 feet;
4. South 55°34'00" East, 182.98 feet;
5. South 68°36'20" East, 167.42 feet;
6. North 84°44'40" East, 144.51 feet;
7. South 53°15'30" East, 105.00 feet;
8. South 21°48'43" West, 489.43 feet;
9. From a tangent that bears South 66°29'06" West, along a curve to the right with a radius of 50.00 feet, a central angle of 50°12'30" and an arc length of 43.81 feet;
10. North 63°18'24" West, 239.08 feet;
11. Along a curve to the left with a radius of 730.00 feet, a central angle of 22°36'06" and an arc length of 287.94 feet;
12. North 85°54'30" West, 112.00 feet to the **POINT OF BEGINNING**.

Area = 7.90 acres

AP 167-280-15

DISCLAIMER:

For assessment purposes only. This description of land is not a legal description as defined in the subdivision map act and may not be used as the basis for an offer for sale of the land described.

The basis of bearings for this description is based on NAD83, California Coordinate System (CCS83), Zone 2 (2010.00 epoch date) using the two found National Geodetic Survey monuments designated "101 MEN 25.13" and "HPGN D CA 01 CG" said bearing South 05°01'58" East, shown on Exhibit "A", attached hereto and made a part hereof.

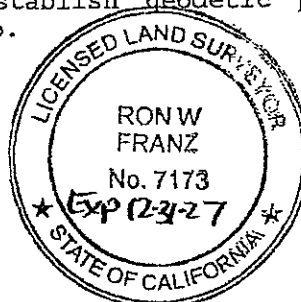
The purpose of this description is for annexation purposes and to comply with the State Board of Equalization's "Written Legal (geodetic) Description Requirements". This description is to be used to establish geodetic position only and is not intended to establish property ownership.

Ron W. Franz

Ron W. Franz L.S. 7173

4-30-26

Dated



Mendocino LAFCo

Board of Equalization Attachment 3

City of Ukiah – Corporation Yard Annexation
(File No. A-2025-06)

City of Ukiah Resolution No. 2025-54
Mendocino County Resolution No. 26-065
City of Ukiah Resolution No. 2026-13

RESOLUTION NO. 2025-54

RESOLUTION OF APPLICATION BY THE UKIAH CITY COUNCIL TO INITIATE ANNEXATION OF CITY-OWNED PROPERTY AT 1 CAROUSEL LANE (APN 167-280-15) FOR USE AS A MUNICIPAL CORPORATION YARD

WHEREAS, the City of Ukiah ("City") desires to initiate proceedings pursuant to Part 3 of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code §56000 et seq.) for a change of organization consisting of the annexation of one (1) parcel located at 1 Carousel Lane (Assessor's Parcel Number 167-280-15) to the City of Ukiah; and

WHEREAS, on October 15, 2025, a Notice of Intention to adopt this Resolution of Application was mailed to each affected agency as required by Government Code § 56654; and

WHEREAS, the proposed "City of Ukiah – Corporation Yard Annexation" is located in unincorporated Mendocino County, approximately 2.3 miles north of the Ukiah city limits, in an area with a mix of commercial and industrial uses; and

WHEREAS, the subject territory consists of one (1) industrially developed parcel totaling approximately 7.9 acres with access from Carousel Lane, a private road; more particularly described and depicted in Exhibit "A" (Draft Legal Description and Boundary Map) attached hereto and incorporated herein by reference; and

WHEREAS, the subject territory contains zero registered voters and is therefore uninhabited pursuant to Government Code § 56046; and

WHEREAS, there is unanimous consent among affected landowners for the proposed annexation, including an existing deed restriction by which the former owner of the parcel, in 1988, consented to future annexation and agreed to petition for annexation to the City upon the City's request; and

WHEREAS, on May 7, 2025, the City Council approved purchase of the subject property, with the sale closing on June 30, 2025; and

WHEREAS, the City has prezoned the subject property to the Public Facilities (PF) zoning district and has applied the Public (P) General Plan land use designation pursuant to Ukiah Municipal Code Chapter 2 (Zoning), Article 15, so that City land use policies and regulations will apply upon annexation, consistent with Government Code § 56375(a)(7). Prezoning shall be adopted by ordinance prior to LAFCo consideration of this application; and

WHEREAS, the purpose of the City of Ukiah – Corporation Yard Annexation is to bring the newly-acquired municipal corporation yard property into City jurisdiction to allow for efficient provision of municipal services, improve opportunities for grant funding, ensure consistency with the City's risk management policies, and facilitate the relocation of City public works, utilities, and fleet operations from the existing facility at the Ukiah Municipal Airport; and

WHEREAS, this proposal is consistent with the City of Ukiah Sphere of Influence, as last adopted by the Mendocino Local Agency Formation Commission on August 3, 2023; and

WHEREAS, the City Council requests that the proposed annexation be subject to the following terms and conditions:

1. Upon the effective date of annexation, the annexed territory shall be subject to all City of Ukiah ordinances, resolutions, policies, fees, and regulations then in effect.
2. All existing easements and public utility rights, including electricity and sewer, shall remain in full force and effect.

WHEREAS, a Plan for Services meeting the requirements of Government Code §56653 is attached as Exhibit "B," demonstrating the City's ability to provide all necessary municipal services to the subject territory. The site is already served by utilities, and no extension or expansion of service capacity is proposed beyond typical service connections, new metering, with regard to utilities for an existing facility; and

WHEREAS, anticipated construction and maintenance work is limited to interior improvements subject to standard building permits that do not expand building area, occupancy, or utility capacity and therefore do not trigger construction-related environmental effects beyond typical, short-duration interior work or site improvements and maintenance; and

WHEREAS, the City Council finds the proposed annexation is exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15319(a) (Class 19 – Annexation of Existing Facilities and Lots for Exempt Facilities) of the CEQA Guidelines, as the proposal involves annexation of an existing developed property for continued use as a municipal facility without expansion or intensification of use. A draft Notice of Exemption is attached as Exhibit "C"; and

WHEREAS, on June 19, 2024, the City Council adopted Resolution No. 2024-32, approving participation in the Mendocino County Master Tax Sharing Agreement (MTSA). The MTSA does not preclude one or more of the associated cities from entering separate agreements regarding particular Annexations; provided, however, that nothing in any separate agreement shall affect the rights and obligations of Cities not party to that separate agreement; and

WHEREAS, the City Council considered all oral and written testimony provided by interested agencies and members of the public prior to and during the noticed public hearing held on November 5, 2025, for adoption of this Resolution of Application; and

WHEREAS, because the territory is uninhabited and the sole affected landowner has consented to the annexation, the City requests that LAFCo order the annexation without an election and waive protest proceedings to the fullest extent authorized by Government Code §§ 56662 and 56663.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Ukiah that this Resolution of Application is hereby adopted and approved. The Mendocino Local Agency Formation Commission is requested to take proceedings for the City of Ukiah – Corporation Yard Annexation in accordance with the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 and the terms and conditions stated herein.

BE IT FURTHER RESOLVED, the City Manager, or designee, on behalf of the City of Ukiah, is authorized and directed to file this Resolution of Application, together with all necessary maps, legal descriptions, environmental documentation, tax exchange documentation, and supporting materials, with Mendocino LAFCo, and to take all further actions necessary to effectuate the filing and processing of this annexation request.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Ukiah on this 5th day of November, 2025, by the following roll call vote:

AYES: Councilmembers Rodin, Criss, Orozco, Sher, and Mayor Crane.

NOES: None.

ABSENT: None.

ABSTAIN: None.


Douglas F. Crane, Mayor

ATTEST:

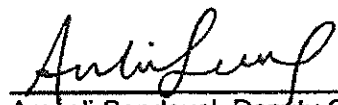
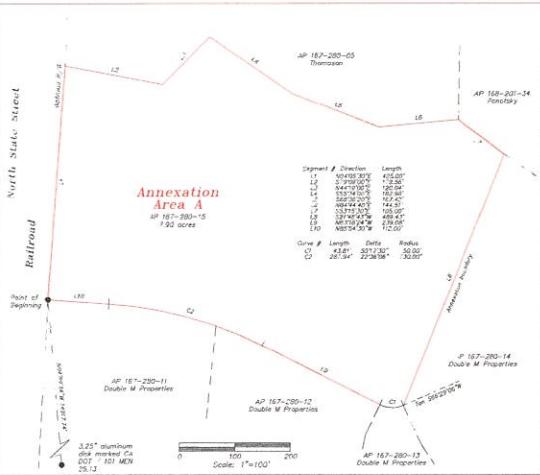

Araceli Sandoval, Deputy City Clerk

EXHIBIT "A"
City of Ukiah -- Corporation Yard Annexation
 APCo File No. A-2025-06
 Portion of Lot 140 of the Yokava Rancho
 Mendocino County, California
 November 7, 2025



Legend:

APN Assessor Parcel Number
 POB Point of Beginning
 --- Current City of Ukiah Boundary
 --- Proposed new annexation boundary
 --- Yokava Rancho Boundary

NOTES:

1. All dimensions shown are in feet and decimals thereof.

2. The Basis of Bearings for this description and map is based on NAD 83 California Coordinate System (CCS3), Zone 2 (201100 East Zone) using the two round National Geodetic survey monuments designated 751 M01 281.2 and 75101 0 CA CY 02. All distances cited herein are grid values which are the basis for the area shown herein. To obtain ground values divide the distance by 0.999992025 to obtain ground distance.

3. The purpose of this exhibit is to accompany the legal description "B" for City of Ukiah -- Corporation Yard Annexation and to comply with State Board of Equalization's "When legal (geodetic) description requirements". The legal description and this exhibit are to be used to establish geodetic position only and is not intended to establish property boundary or ownership.

4. This metes and bounds description is compiled entirely from a combination of Mendocino County record maps and United States General Land Office survey plots and is not based upon city field surveys.

AUTHORIZATION CERTIFICATION

I, _____, Chair of the Local Agency Formation Commission of the County of Mendocino, State of California, hereby certify that said Local Agency Formation Commission by Resolution No. _____ on the _____ day of _____, 2025, approved within map _____.

Chair, Local Agency Formation Commission

CERTIFICATION OF COMPLETION

Recorded on the _____ day of _____, 2025, as Instrument Number _____, Mendocino County Records.

DISCLAIMER
 For assessment purposes only. This description of land is not a legal property description as defined in the subdivision map act and may not be used as a basis for an offer for sale of the land described.

Scale: 1"=1000'

EXHIBIT "B"
Legal Description
City of Ukiah -- Corporation Yard Annexation
(LAFCo File No. A-2025-06)

All that real property situated in the unincorporated area of Mendocino County, State of California, described as follows:

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Being a portion of Lot 140 of Healey's Survey and Map of Yokayo Rancho and being the lands of the City of Ukiah described in that certain Grant Deed recorded in Instrument Number 2025-05366, Mendocino County Records, more particularly described as follows:

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10. North 63°18'24" West, 239.08 feet;
11. Along a curve to the left with a radius of 730.00 feet, a central angle of 22°36'06" and an arc length of 287.94 feet;
12. North 85°54'30" West, 112.00 feet to the **POINT OF BEGINNING**.

Area = 7.90 acres

AP 167-280-15

The basis of bearings for this description is based on NAD83, California Coordinate System (CCS83), Zone 2 (2010.00 epoch date) using the two found National Geodetic Survey monuments designated "101 MEN 25.13" and "HPGN D CA 01 CG" said bearing South 05°01'58" East, shown on Exhibit "A", attached hereto and made a part hereof.

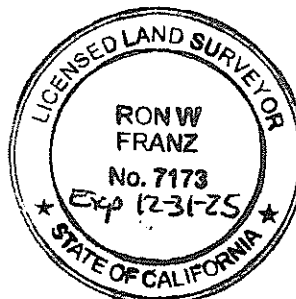
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Ron W. Franz

Ron W. Franz L.S. 7173

NOV 7, 2025

Dated



RESOLUTION NO. 26-065

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS APPROVING A ZERO TAX SHARING AGREEMENT WITH THE CITY OF UKIAH IN SUPPORT OF THE UKIAH CORPORATION YARD ANNEXATION (1 CAROUSEL LANE), LAFCO FILE NO. A-2025-06

WHEREAS, the City Council of the City of Ukiah ("City") desires to annex certain real property located at 1 Carousel Lane, Ukiah, California, identified as Assessor's Parcel Number 167-280-15 (the "Annexation Area"); and

WHEREAS, the proposed annexation has been submitted to the Mendocino County Local Agency Formation Commission ("LAFCo") and has been assigned LAFCo File No. A-2025-06; and

WHEREAS, California Revenue and Taxation Code section 99 requires the County of Mendocino ("County") and City to enter into an agreement providing for an exchange of property tax revenues in connection with the annexation; and

WHEREAS, the City proposed a tax sharing agreement providing for a zero percent (0%) exchange of property tax revenues for the Annexation Area, consistent with applicable law; and

WHEREAS, the proposed tax sharing agreement applies solely to the County and City shares of property tax revenue generated within the Annexation Area and does not affect the allocation of property tax revenues for any other taxing entity; and

WHEREAS, the proposed tax sharing agreement is annexation-specific and is not intended to amend, supersede, waive, or otherwise alter any rights or obligations of the City or the County under the Mendocino County Master Tax Sharing Agreement or any other agreement applicable to separate annexations or changes of organization; and

WHEREAS, the Mendocino County Board of Supervisors has reviewed the tax sharing agreement entitled "Mendocino County - Ukiah Corporation Yard Tax Sharing Agreement (1 Carousel Lane Annexation - APN 167-280-15; LAFCo File No. A-2025-06)", attached hereto as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED that:

1. The Mendocino County Board of Supervisors hereby approves the tax sharing agreement between the County of Mendocino and the City of Ukiah, entitled "Mendocino County, Ukiah Corporation Yard-Tax Sharing Agreement (1 Carousel Lane Annexation - APN 167-280-15; LAFCo File No. A-2025-06)", attached hereto as Exhibit A; and

2. The Chair of the Board of Supervisors is hereby authorized to execute the attached tax sharing agreement on behalf of the County of Mendocino.

The foregoing Resolution introduced by Supervisor Haschak, seconded by Supervisor Williams, and carried this 7th day of April, 2026, by the following vote:

AYES: Supervisors Cline, Mulheren, Haschak, Norvell, and Williams
NOES: None
ABSENT: None

WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: DARCIE ANTLE
Clerk of the Board



Deputy

APPROVED AS TO FORM:
KATHARINE L. ELLIOTT
Interim County Counsel





BERNIE NORVELL, Chair
Mendocino County Board of Supervisors

I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

BY: DARCIE ANTLE
Clerk of the Board



Deputy

MENDOCINO COUNTY
UKIAH CORPORATION YARD - TAX SHARING AGREEMENT
(1 Carousel Lane Annexation – APN 167-280-15; LAFCo File No. A-2025-06)

THIS TAX SHARING AGREEMENT (this “Agreement”) is entered into by and between the **County of Mendocino**, a subdivision of the State of California (the “County”), and the **City of Ukiah**, a California municipal corporation (the “City”). The County and the City are sometimes referred to herein individually as a “Party” and collectively as the “Parties.” This Agreement is effective as of the date it is executed on behalf of the last Party to do so (the “Effective Date”).

RECITALS

WHEREAS, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (the “CKH Act”) governs changes in organization, including annexations such as those contemplated in this Agreement, and which changes in organization must be approved by the Mendocino County Local Agency Formation Commission LAFCo (“Mendocino LAFCo” or “LAFCo”), and other local agencies; and

WHEREAS, the City has submitted an application to the Mendocino LAFCo to annex territory located at 1 Carousel Lane, Ukiah, California, Assessor’s Parcel Number 167-280-15, consisting of approximately 7.87 acres and improved with an approximately 98,000-square-foot industrial/commercial building (the “Annexation Area”); and

WHEREAS, for certain changes of organization, including annexations, Revenue and Taxation Code § 99 requires the City and the County to enter into an agreement providing for a property tax revenue exchange and to submit resolutions approving the agreement to LAFCo prior to consideration of the change of organization; and

WHEREAS, the Annexation Area is City-owned and used primarily for municipal/corporation yard functions, and any private possessory interest within the Annexation Area remains taxable and subject to assessment and allocation as provided by law; and

WHEREAS, on October 8, 2025, the City of Ukiah Planning Commission approved rezoning the Annexation Area as Public Facilities (PF) (PC Resolution No. 2025-04); and

WHEREAS, on November 5, 2025, the Ukiah City Council introduced the annexation proposal, authorized submission of the annexation application to LAFCo, and adopted a Resolution of Application for the Corporation Yard Annexation; and

WHEREAS, on November 19, 2025, the Ukiah City Council adopted Ordinance No. 1263 which rezones the Annexation Area as Public Facilities (PF); and

WHEREAS, on November 20, 2025, LAFCo received the annexation proposal and assigned it LAFCo File No. A-2025-06; and

WHEREAS, the Parties desire to approve a stand-alone, annexation-specific tax sharing agreement providing for a zero (0) property tax exchange for the Annexation Area in order to satisfy the requirements of Revenue and Taxation Code § 99; and

WHEREAS, the Parties acknowledge that the County and the City have previously adopted a Mendocino County Master Tax Sharing Agreement but expressly agree that the Master Tax Sharing Agreement does not apply to this annexation.

AGREEMENT - LAFCO FILE NO. A-2025-06.

NOW, THEREFORE, the Parties agree as follows:

1. Incorporation of Recitals

The above Recitals are true and correct and are hereby incorporated into this Agreement.

2. Definitions

The following terms, as used in this Agreement, shall have the meanings set forth below:

“Annexation” shall have the meaning set out in Government Code § 56017, or its successor, and shall include any reorganization that includes an annexation.

“Annexation Area” shall mean the single parcel located at 1 Carousel Lane, Ukiah, California, Assessor’s Parcel Number 167-280-15, as more particularly described in Exhibit A.

“Annexation Effective Date” shall mean the effective date of the annexation, as specified in LAFCo’s terms and conditions or by Government Code § 57202; provided, however, that such date occurs after the Effective Date of this Agreement.

“Annexor City” shall mean a City Party that is planning, pursuing, or has completed an Annexation.

“Annexed Tax Rate Area” (“ATRA” or “ATRA’s”) shall mean any separate Tax Rate Area created for territory annexed after the Effective Date.

“Distribution” shall mean the allocation and provision of property tax revenue between the Parties as provided for in this Agreement in order to satisfy the requirements of Revenue and Taxation Code § 99.

“Property Tax Revenue” shall mean revenues derived from ad valorem taxes on real property and from other categories of secured and unsecured property taxes including and not necessarily limited to those described in the County’s annual distribution as Current Secured General, Current Unsecured General, Prior Secured General, Prior Unsecured General, SB 813 Supplemental General, Highway Property Rental, and HOPTR General.

“RTC 99 Exchange” means the negotiated exchange (if any) of ad valorem property tax revenues between the County and the City required by Revenue and Taxation Code § 99 in connection with the Annexation, as approved by the Parties and submitted to LAFCo.

“Sales Tax Revenue” shall only mean those taxes collected in accordance with the Bradley-Burns Uniform Local Sales and Use Tax Law (“Bradley-Burns”).

“State Action” shall mean any legislative, judicial, and/or voter-approved initiative action that limits a City’s ability to apply a City-approved transaction and use tax to an Annexed Area.

“Tax Rate Area” (“TRA” or “TRA’s”) shall mean those base tax revenue and/or incremental tax revenues available from an identified area.

3. Tax Distribution LAFCO FILE NO. A-2025-06

- 3.1. Limited Scope. This Agreement applies only to the City and County shares of Property Tax Revenue within the Annexation Area for LAFCo File No. A-2025-06. This Agreement does not affect the allocation of property tax revenue for any other taxing entity.

- 3.2. No Master Agreement Application. This Agreement is separate and annexation specific. It does not amend, supersede, waive, or otherwise alter any rights or obligations under the Mendocino County Master Tax Sharing Agreement for any other annexation or change of organization.

4. Tax Revenue Collection and Distribution.

4.1 Zero Exchange. Effective as of the Annexation Effective Date, the Parties agree that the exchange of ad valorem Property Tax Revenue between the City and the County pursuant to Revenue and Taxation Code § 99 for the Annexation Area shall be zero (0).

4.2 No Change to Existing Allocation Shares. The Parties intend that this Agreement does not change the City's or County's existing shares of Property Tax Revenue within the Annexation Area as determined under applicable law and the applicable tax rate area(s).

4.3 Implementation Direction. The Parties will implement this Agreement by ensuring that no additional or adjusted apportionment factors are applied between the County and the City for the Annexation Area solely as a result of LAFCo File No. A-2025-06.

5. Sales Tax and Housing Allocation

5.1 No Sales Tax Exchange. The Parties acknowledge that the Annexation Area is City-owned and used for public facilities/municipal purposes and does not generate Bradley-Burns local sales tax revenue under its current use. Accordingly, no sales tax exchange is required or created by this Agreement.

5.2 No RHNA/RHNP Adjustment Required. The Parties acknowledge the Annexation Area contains no residential uses under its current use and is not being annexed for residential development. Accordingly, no RHNA/RHNP adjustment is required as part of this Agreement.

6. Possessory Interests; Private Use

6.1 Taxability Preserved. Any private occupancy or private use within the Annexation Area (including leased or licensed space) remains subject to possessory interest assessment and taxation under applicable law.

6.2 No Special Exchange of Possessory Interest Revenues. Revenues derived from possessory interest assessments shall be levied, collected, and distributed in the ordinary course pursuant to law. This Agreement creates no additional exchange of such revenues.

6.3 No Amendment Needed for Routine Changes. The expansion, reduction, assignment, or termination of private occupancy shall adjust assessments and revenues pursuant to law and does not, by itself, require amendment of this Agreement.

7. Contingency; Change in Use

7.1 Contingency. This Agreement is contingent upon the Annexation becoming effective. If the Annexation does not become effective, this Agreement is void and of no further force.

7.2 Change in Use Trigger. If the City ceases to use the Annexation Area primarily for public facilities/municipal purposes, the Parties will meet and confer in good faith to determine whether a new agreement under Revenue and Taxation Code § 99 is required for any subsequent change of organization or continued City jurisdiction involving revenue-generating private use.

8. Implementation; Transmittals

8.1 Administrative Coordination. The City Manager (or designee) and the County Chief Executive Officer (or designee) are authorized to coordinate with the County Auditor-Controller, Assessor, and LAFCo to implement this Agreement.

8.2 Delivery to LAFCo. The Parties will provide their respective approving resolutions for this Agreement to LAFCo as required for LAFCo File No. A-2025-06.

9. Notices

To County:
County of Mendocino
Attn: Board Chair and Chief Executive Officer
501 Low Gap Road
Ukiah, CA 95482
Email: ceo@mendocinocounty.gov

To City:
City of Ukiah
Attn: Mayor and City Manager
300 Seminary Avenue
Ukiah, CA 95482
Email: cmoffice@cityofukiah.com

To LAFCO:

Mendocino LAFCo
ATTN: Executive Officer
200 S School St # 2, Ukiah, CA 95482
Email: eo@mendocinolafco.org

10. No Third-Party Beneficiaries

This Agreement is for the benefit of the Parties only and does not create any rights in any third party.

11. Severability

If any provision of this Agreement is held invalid or unenforceable, the remaining provisions will remain in effect unless doing so would defeat the basic purpose of this Agreement.

12. Authority

Each Party represents that its legislative body has authorized execution of this Agreement and that the undersigned have authority to bind the Party on whose behalf they sign.

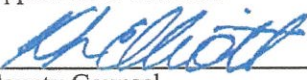
IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date.

COUNTY OF MENDOCINO

Date: 04/07/2026

By: 
Bernie Norvell, Chair of the Board
of Supervisors

Approved as to Form:

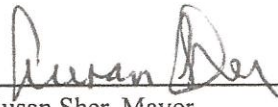

County Counsel

Attest:

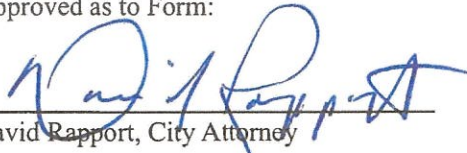
 Deputy
Darcie Antle, County Clerk

CITY OF UKIAH

Date: 4/1/26

By: 
Susan Sher, Mayor

Approved as to Form:


David Rapport, City Attorney

Attest:

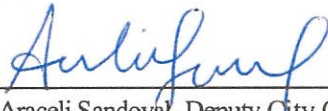

Araceli Sandoval, Deputy City Clerk

Exhibit A: Draft Annexation Area Plat & Legal Description

EXHIBIT "A"
Legal Description
The City of Ukiah Annexation of City Owned Property
(LAFCo File No. _____)

All that real property situated in the unincorporated area of Mendocino County, State of California, described as follows:

AREA A:

Being a portion of Lot 140 of Healey's Survey and Map of Yokayo Rancho and being the lands of the City of Ukiah described in that certain Grant Deed recorded in Instrument Number 2025-05366, Mendocino County Records, more particularly described as follows:

COMMENCING at the National Geodetic Survey station, being a 3-1/4" Aluminum Disk marked CA DOT / 101 MEN 25.13; thence North 04°59'34" West, 14917.74 feet to the southwest corner of the said City of Ukiah property and the **POINT OF BEGINNING**; thence along the boundary of said City of Ukiah property the following twelve (12) courses:

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4. South 55°34'00" East, 182.98 feet;
5. South 68°36'20" East, 167.42 feet;
6. North 84°44'40" East, 144.51 feet;
7. South 53°15'30" East, 105.00 feet;
8. South 21°48'43" West, 489.43 feet;
9. From a tangent that bears South 66°29'06" West, along a curve to the right with a radius of 50.00 feet, a central angle of 50°12'30" and an arc length of 43.81 feet;
10. North 63°18'24" West, 239.08 feet;
11. Along a curve to the left with a radius of 730.00 feet, a central angle of 22°36'06" and an arc length of 287.94 feet;
12. North 85°54'30" West, 112.00 feet to the **POINT OF BEGINNING**.

Area = 7.90 acres

AP 167-280-15

The basis of bearings for this description is based on NAD83, California Coordinate System (CCS83), Zone 2 (2010.00 epoch date) using the two found National Geodetic Survey monuments designated "101 MEN 25.13" and "HPGN D CA 01 CG" said bearing South 05°01'58" East, shown on Exhibit "A", attached hereto and made a part hereof.

The purpose of this description is for annexation purposes and to comply with the State Board of Equalization's "Written Legal (geodetic) Description Requirements". This description is to be used to establish geodetic position only and is not intended to establish property ownership.

Ron W. Franz L.S. 7173

Dated _____

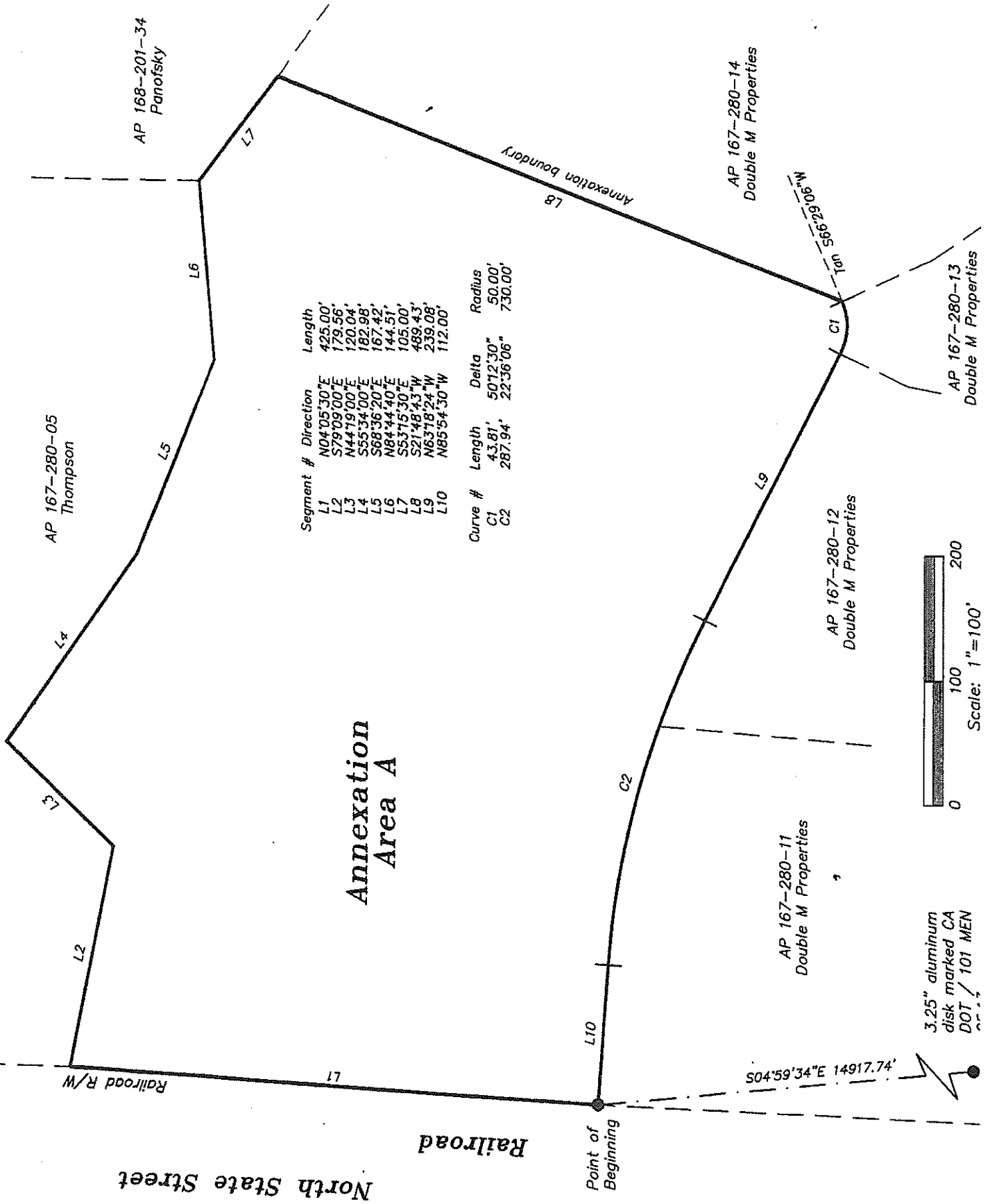
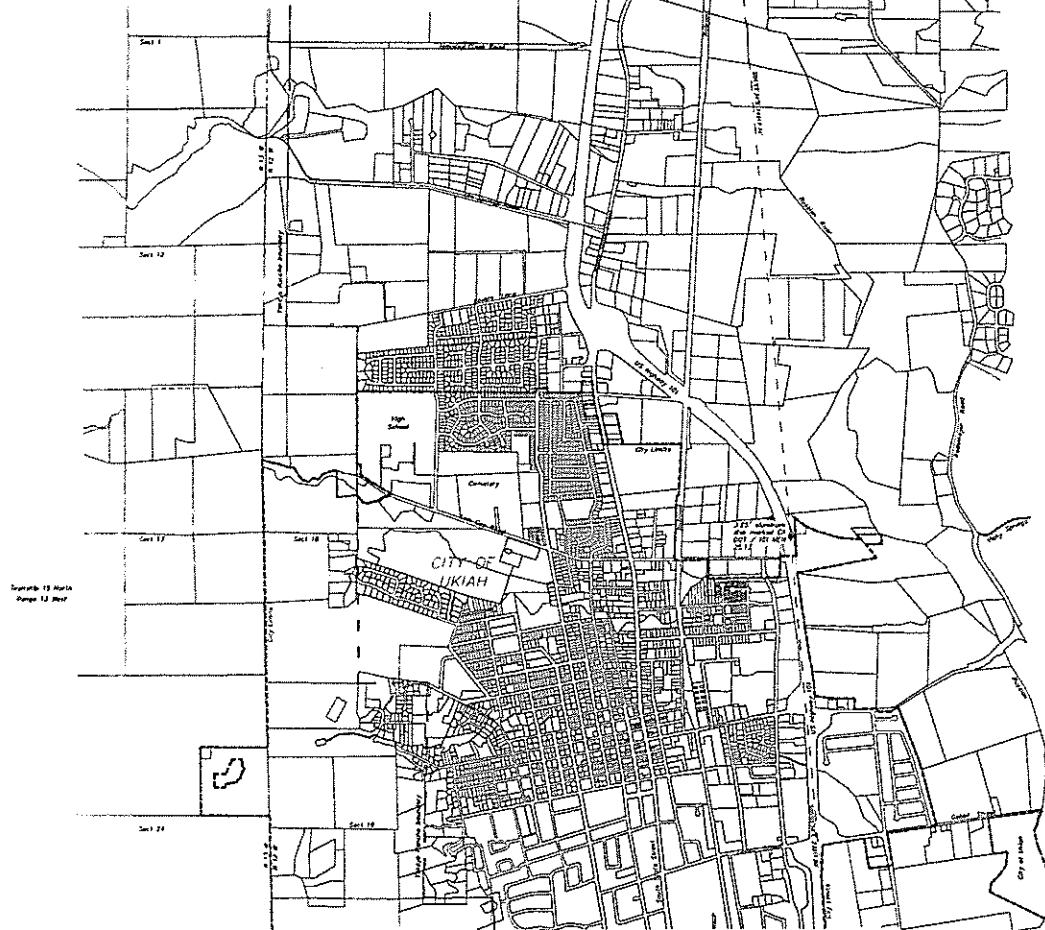
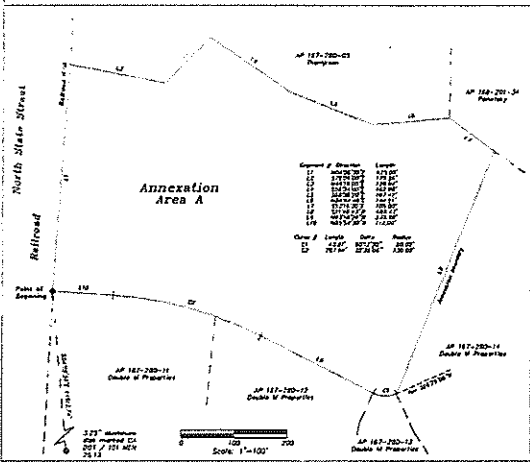


EXHIBIT "A"
City of Ukiah Carousel Annexation
 LAFCo File No. _____
 Portion of Lot 140 of the Yakima Rancho
 Mendocino County, California
 September 22, 2025



Legend

APN Assessor Parcel Number

POB Point of Beginning

City of Ukiah Boundary

Proposed new annexation boundary

Yakima Rancho Boundary

NOTES

1. All dimensions shown are in feet and decimals thereof.

2. The date of description for this annexation map is based on the 2025 California General Election (2025). The 2025 General Election will be held on November 5, 2025. The date of description for this annexation map is based on the 2025 General Election (2025). The date of description for this annexation map is based on the 2025 General Election (2025).

3. The purpose of this map is to show the proposed annexation of the area shown on this map to the City of Ukiah. The City of Ukiah is a city in Mendocino County, California. The City of Ukiah is a city in Mendocino County, California. The City of Ukiah is a city in Mendocino County, California.

4. This map and the description of the proposed annexation are submitted to the City of Ukiah for its consideration. The City of Ukiah is a city in Mendocino County, California. The City of Ukiah is a city in Mendocino County, California. The City of Ukiah is a city in Mendocino County, California.

AUTHORIZATION CERTIFICATION

I, _____, Mayor of the City of Ukiah, do hereby certify that the proposed annexation of the area shown on this map to the City of Ukiah is in accordance with the provisions of the California Constitution and the California Municipal Code.

 City Clerk

CERTIFICATION OF COMPLETION

Prepared on the _____ day of _____, 2025.

 Surveyor

Scale: 1"=100'

RESOLUTION NO. 2026-13

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UKIAH APPROVING A ZERO TAX SHARING AGREEMENT WITH THE COUNTY OF MENDOCINO IN SUPPORT OF THE UKIAH CORPORATION YARD ANNEXATION (1 CAROUSEL LANE), LAFCO FILE NO. A-2025-06

WHEREAS:

1. The City Council of the City of Ukiah ("City") desires to annex certain real property located at 1 Carousel Lane, Ukiah, California, identified as Assessor's Parcel Number 167-280-15 (the "Annexation Area"); and
2. The proposed annexation has been submitted to the Mendocino County Local Agency Formation Commission ("LAFCo") and has been assigned LAFCo File No. A-2025-06; and
3. California Revenue and Taxation Code § 99 requires the City and the County of Mendocino ("County") to enter into an agreement providing for an exchange of property tax revenues in connection with the annexation; and
4. The City proposes a Tax Sharing Agreement providing for a zero percent (0%) exchange of property tax revenues for the Annexation Area, consistent with applicable law; and
5. The proposed Tax Sharing Agreement applies solely to the City and County shares of property tax revenue generated within the Annexation Area and does not affect the allocation of property tax revenues for any other taxing entity; and
6. The proposed Tax Sharing Agreement is annexation-specific and is not intended to amend, supersede, waive, or otherwise alter any rights or obligations of the City or the County under the Mendocino County Master Tax Sharing Agreement or any other agreement applicable to separate annexations or changes of organization; and
7. The City Council has reviewed the Tax Sharing Agreement entitled "Mendocino County – Ukiah Corporation Yard Tax Sharing Agreement (1 Carousel Lane Annexation – APN 167-280-15; LAFCo File No. A-2025-06)", attached hereto as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED that:

1. Approval. The City Council hereby approves the Tax Sharing Agreement between the City of Ukiah and the County of Mendocino for LAFCo File No. A-2025-06, in substantially the form presented to the City Council and attached as Exhibit A.
2. Execution Authority. The Mayor and the City Manager, or either of them, are hereby authorized and directed to execute the Tax Sharing Agreement on behalf of the City, subject to approval as to form by the City Attorney.
3. Implementation. City staff are authorized and directed to transmit this Resolution and the executed Tax Sharing Agreement to LAFCo and to take all actions necessary to carry out and implement the Agreement.

PASSED AND ADOPTED this 25th day of March, 2026, by the following roll call vote:

AYES: Councilmembers Crane, Rodin, Criss, Orozco, and Mayor Sher.
NOES: None.
ABSENT: None.
ABSTAIN: None.


Susan Sher (Mar 26, 2026 14:40:22 PDT)

Susan Sher, Mayor

ATTEST:

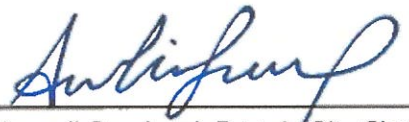

Araceli Sandoval, Deputy City Clerk

Exhibit A: Mendocino County- Ukiah Corporation Yard - Tax Sharing Agreement

MENDOCINO COUNTY
UKIAH CORPORATION YARD - TAX SHARING AGREEMENT
(1 Carousel Lane Annexation – APN 167-280-15; LAFCo File No. A-2025-06)

THIS TAX SHARING AGREEMENT (this “Agreement”) is entered into by and between the **County of Mendocino**, a subdivision of the State of California (the “County”), and the **City of Ukiah**, a California municipal corporation (the “City”). The County and the City are sometimes referred to herein individually as a “Party” and collectively as the “Parties.” This Agreement is effective as of the date it is executed on behalf of the last Party to do so (the “Effective Date”).

RECITALS

WHEREAS, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (the “CKH Act”) governs changes in organization, including annexations such as those contemplated in this Agreement, and which changes in organization must be approved by the Mendocino County Local Agency Formation Commission LAFCo (“Mendocino LAFCo” or “LAFCo”), and other local agencies; and

WHEREAS, the City has submitted an application to the Mendocino LAFCo to annex territory located at 1 Carousel Lane, Ukiah, California, Assessor’s Parcel Number 167-280-15, consisting of approximately 7.87 acres and improved with an approximately 98,000-square-foot industrial/commercial building (the “Annexation Area”); and

WHEREAS, for certain changes of organization, including annexations, Revenue and Taxation Code § 99 requires the City and the County to enter into an agreement providing for a property tax revenue exchange and to submit resolutions approving the agreement to LAFCo prior to consideration of the change of organization; and

WHEREAS, the Annexation Area is City-owned and used primarily for municipal/corporation yard functions, and any private possessory interest within the Annexation Area remains taxable and subject to assessment and allocation as provided by law; and

WHEREAS, on October 8, 2025, the City of Ukiah Planning Commission approved rezoning the Annexation Area as Public Facilities (PF) (PC Resolution No. 2025-04); and

WHEREAS, on November 5, 2025, the Ukiah City Council introduced the annexation proposal, authorized submission of the annexation application to LAFCo, and adopted a Resolution of Application for the Corporation Yard Annexation; and

WHEREAS, on November 19, 2025, the Ukiah City Council adopted Ordinance No. 1263 which rezones the Annexation Area as Public Facilities (PF); and

WHEREAS, on November 20, 2025, LAFCo received the annexation proposal and assigned it LAFCo File No. A-2025-06; and

WHEREAS, the Parties desire to approve a stand-alone, annexation-specific tax sharing agreement providing for a zero (0) property tax exchange for the Annexation Area in order to satisfy the requirements of Revenue and Taxation Code § 99; and

WHEREAS, the Parties acknowledge that the County and the City have previously adopted a Mendocino County Master Tax Sharing Agreement but expressly agree that the Master Tax Sharing Agreement does not apply to this annexation.

AGREEMENT - LAFCO FILE NO. A-2025-06.

NOW, THEREFORE, the Parties agree as follows:

1. Incorporation of Recitals

The above Recitals are true and correct and are hereby incorporated into this Agreement.

2. Definitions

The following terms, as used in this Agreement, shall have the meanings set forth below:

“Annexation” shall have the meaning set out in Government Code § 56017, or its successor, and shall include any reorganization that includes an annexation.

“Annexation Area” shall mean the single parcel located at 1 Carousel Lane, Ukiah, California, Assessor’s Parcel Number 167-280-15, as more particularly described in Exhibit A.

“Annexation Effective Date” shall mean the effective date of the annexation, as specified in LAFCo’s terms and conditions or by Government Code § 57202; provided, however, that such date occurs after the Effective Date of this Agreement.

“Annexor City” shall mean a City Party that is planning, pursuing, or has completed an Annexation.

“Annexed Tax Rate Area” (“ATRA” or “ATRA’s”) shall mean any separate Tax Rate Area created for territory annexed after the Effective Date.

“Distribution” shall mean the allocation and provision of property tax revenue between the Parties as provided for in this Agreement in order to satisfy the requirements of Revenue and Taxation Code § 99.

“Property Tax Revenue” shall mean revenues derived from ad valorem taxes on real property and from other categories of secured and unsecured property taxes including and not necessarily limited to those described in the County’s annual distribution as Current Secured General, Current Unsecured General, Prior Secured General, Prior Unsecured General, SB 813 Supplemental General, Highway Property Rental, and HOPTR General.

“RTC 99 Exchange” means the negotiated exchange (if any) of ad valorem property tax revenues between the County and the City required by Revenue and Taxation Code § 99 in connection with the Annexation, as approved by the Parties and submitted to LAFCo.

“Sales Tax Revenue” shall only mean those taxes collected in accordance with the Bradley-Burns Uniform Local Sales and Use Tax Law (“Bradley-Burns”).

“State Action” shall mean any legislative, judicial, and/or voter-approved initiative action that limits a City’s ability to apply a City-approved transaction and use tax to an Annexed Area.

“Tax Rate Area” (“TRA” or “TRA’s”) shall mean those base tax revenue and/or incremental tax revenues available from an identified area.

3. Tax Distribution LAFCO FILE NO. A-2025-06

3.1. **Limited Scope.** This Agreement applies only to the City and County shares of Property Tax Revenue within the Annexation Area for LAFCo File No. A-2025-06. This Agreement does not affect the allocation of property tax revenue for any other taxing entity.

3.2. **No Master Agreement Application.** This Agreement is separate and annexation specific. It does not amend, supersede, waive, or otherwise alter any rights or obligations under the Mendocino

County Master Tax Sharing Agreement for any other annexation or change of organization.

4. Tax Revenue Collection and Distribution.

4.1 Zero Exchange. Effective as of the Annexation Effective Date, the Parties agree that the exchange of ad valorem Property Tax Revenue between the City and the County pursuant to Revenue and Taxation Code § 99 for the Annexation Area shall be zero (0).

4.2 No Change to Existing Allocation Shares. The Parties intend that this Agreement does not change the City's or County's existing shares of Property Tax Revenue within the Annexation Area as determined under applicable law and the applicable tax rate area(s).

4.3 Implementation Direction. The Parties will implement this Agreement by ensuring that no additional or adjusted apportionment factors are applied between the County and the City for the Annexation Area solely as a result of LAFCo File No. A-2025-06.

5. Sales Tax and Housing Allocation

5.1 No Sales Tax Exchange. The Parties acknowledge that the Annexation Area is City-owned and used for public facilities/municipal purposes and does not generate Bradley-Burns local sales tax revenue under its current use. Accordingly, no sales tax exchange is required or created by this Agreement.

5.2 No RHNA/RHNP Adjustment Required. The Parties acknowledge the Annexation Area contains no residential uses under its current use and is not being annexed for residential development. Accordingly, no RHNA/RHNP adjustment is required as part of this Agreement.

6. Possessory Interests; Private Use

6.1 Taxability Preserved. Any private occupancy or private use within the Annexation Area (including leased or licensed space) remains subject to possessory interest assessment and taxation under applicable law.

6.2 No Special Exchange of Possessory Interest Revenues. Revenues derived from possessory interest assessments shall be levied, collected, and distributed in the ordinary course pursuant to law. This Agreement creates no additional exchange of such revenues.

6.3 No Amendment Needed for Routine Changes. The expansion, reduction, assignment, or termination of private occupancy shall adjust assessments and revenues pursuant to law and does not, by itself, require amendment of this Agreement.

7. Contingency; Change in Use

7.1 Contingency. This Agreement is contingent upon the Annexation becoming effective. If the Annexation does not become effective, this Agreement is void and of no further force.

7.2 Change in Use Trigger. If the City ceases to use the Annexation Area primarily for public facilities/municipal purposes, the Parties will meet and confer in good faith to determine whether a new agreement under Revenue and Taxation Code § 99 is required for any subsequent change of organization or continued City jurisdiction involving revenue-generating private use.

8. Implementation; Transmittals

8.1 Administrative Coordination. The City Manager (or designee) and the County Chief Executive Officer (or designee) are authorized to coordinate with the County Auditor-Controller, Assessor, and LAFCo to implement this Agreement.

8.2 Delivery to LAFCo. The Parties will provide their respective approving resolutions for this Agreement to LAFCo as required for LAFCo File No. A-2025-06.

9. Notices

To County:
County of Mendocino
Attn: Board Chair and Chief Executive Officer
501 Low Gap Road
Ukiah, CA 95482
Email: ceo@mendocinocounty.gov

To City:
City of Ukiah
Attn: Mayor and City Manager
300 Seminary Avenue
Ukiah, CA 95482
Email: cmoffice@cityofukiah.com

To LAFCO:

Mendocino LAFCo
ATTN: Executive Officer
200 S School St # 2, Ukiah, CA 95482
Email: eo@mendocinolafco.org

10. No Third-Party Beneficiaries

This Agreement is for the benefit of the Parties only and does not create any rights in any third party.

11. Severability

If any provision of this Agreement is held invalid or unenforceable, the remaining provisions will remain in effect unless doing so would defeat the basic purpose of this Agreement.

12. Authority

Each Party represents that its legislative body has authorized execution of this Agreement and that the undersigned have authority to bind the Party on whose behalf they sign.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date.

COUNTY OF MENDOCINO

Date: _____

Approved as to Form:
County Counsel

By: _____
Chair of the Board of Supervisors

Attest:

County Clerk

CITY OF UKIAH

Date: _____

Approved as to Form:

By:

Mayor

City Attorney

Attest:

City Clerk

Exhibit A: Draft Annexation Area Plat

EXHIBIT "A"
Legal Description
The City of Ukiah Annexation of City Owned Property
(LAFCo File No. _____)

All that real property situated in the unincorporated area of Mendocino County, State of California, described as follows:

AREA A:

Being a portion of Lot 140 of Healey's Survey and Map of Yokayo Rancho and being the lands of the City of Ukiah described in that certain Grant Deed recorded in Instrument Number 2025-05366, Mendocino County Records, more particularly described as follows:

COMMENCING at the National Geodetic Survey station, being a 3-1/4" Aluminum Disk marked CA DOT / 101 MEN 25.13; thence North 04°59'34" West, 14917.74 feet to the southwest corner of the said City of Ukiah property and the **POINT OF BEGINNING**; thence along the boundary of said City of Ukiah property the following twelve (12) courses:

1. North 04°05'30" East, 425.00 feet;
2. South 79°09'00" East, 179.56 feet;
3. North 44°19'00" East, 120.04 feet;
4. South 55°34'00" East, 182.98 feet;
5. South 68°36'20" East, 167.42 feet;
6. North 84°44'40" East, 144.51 feet;
7. South 53°15'30" East, 105.00 feet;
8. South 21°48'43" West, 489.43 feet;
9. From a tangent that bears South 66°29'06" West, along a curve to the right with a radius of 50.00 feet, a central angle of 50°12'30" and an arc length of 43.81 feet;
10. North 63°18'24" West, 239.08 feet;
11. Along a curve to the left with a radius of 730.00 feet, a central angle of 22°36'06" and an arc length of 287.94 feet;
12. North 85°54'30" West, 112.00 feet to the **POINT OF BEGINNING**.

Area = 7.90 acres

AP 167-280-15

The basis of bearings for this description is based on NAD83, California Coordinate System (CCS83), Zone 2 (2010.00 epoch date) using the two found National Geodetic Survey monuments designated "101 MEN 25.13" and "HPGN D CA 01 CG" said bearing South 05°01'58" East, shown on Exhibit "A", attached hereto and made a part hereof.

The purpose of this description is for annexation purposes and to comply with the State Board of Equalization's "Written Legal (geodetic) Description Requirements". This description is to be used to establish geodetic position only and is not intended to establish property ownership.

Ron W. Franz L.S. 7173

Dated _____

North State Street

Railroad

Point of Beginning

S04°59'34"E 14917.74'

3.25" aluminum disk marked CA DOT / 101 MEN 25.13

Annexation Area A

Segment #	Direction	Length
L1	N04°05'30"E	425.00'
L2	S79°09'00"E	179.56'
L3	N44°19'00"E	120.04'
L4	S55°34'00"E	182.98'
L5	S68°36'20"E	167.42'
L6	N84°44'40"E	144.51'
L7	S53°15'30"E	105.00'
L8	S21°48'43"W	489.43'
L9	N63°18'24"W	239.08'
L10	N85°54'30"W	112.00'

Curve #	Length	Delta	Radius
C1	43.81'	S0°12'30"	50.00'
C2	287.94'	22°36'06"	730.00'

AP 167-280-05
Thompson

AP 168-201-34
Panofsky

AP 167-280-14
Double M Properties

AP 167-280-12
Double M Properties

AP 167-280-11
Double M Properties

AP 167-280-13
Double M Properties

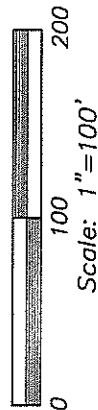
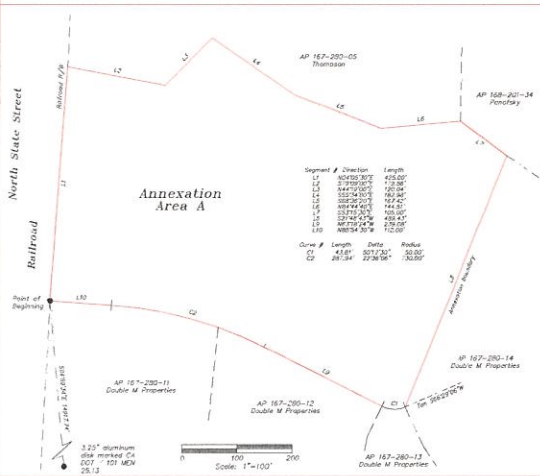


EXHIBIT "A"
City of Ukiah Carousel Annexation
 LAFCo File No.
 Portion of Lot 140 of the Yokayo Rancho
Mendocino County, California
 September 22, 2025



NOTES:

- All dimensions shown are in feet and decimals thereof.
- The basis of bearings for this description and map is based on NAD 83 California Geodetic Survey monuments designated "701 MEW 25.12 and 101 MEW D CA 01 02". All distances cited herein are grid values which are the basis for the areas shown herein. To obtain ground values divide the distances by 0.99995795 to obtain ground distances.
- The purpose of this exhibit is to accompany the larger description "8" for City of Ukiah annexation of land to the City of Ukiah and to comply with State Board of Equalization's "Written legal (opinion) description requirements". The legal description and this exhibit are to be used to establish specific position only and is not intended to establish property boundaries or ownership.
- This map and boundary description is compiled entirely from a combination of Mendocino County record maps and United States General Land Office survey plats and is not based upon any field surveys.

AUTHORIZATION CERTIFICATION
 I, _____, Chair of the Local Agency Formation Commission of the County of Mendocino State of California, hereby certify that said Local Agency Formation Commission by Resolution No. _____ on the _____ day of _____, 2025 approved within map.

Chair Local Agency Formation Commission

CERTIFICATION OF COMPLETION
 Recorded on the _____ day of _____, 2025
 as Instrument Number _____
 Mendocino County Records

DISCLAIMER
 For assessment purposes only. This description of land is not a legal property description as defined in the subdivision map act and may not be used as a basis for an offer for sale of the land described.



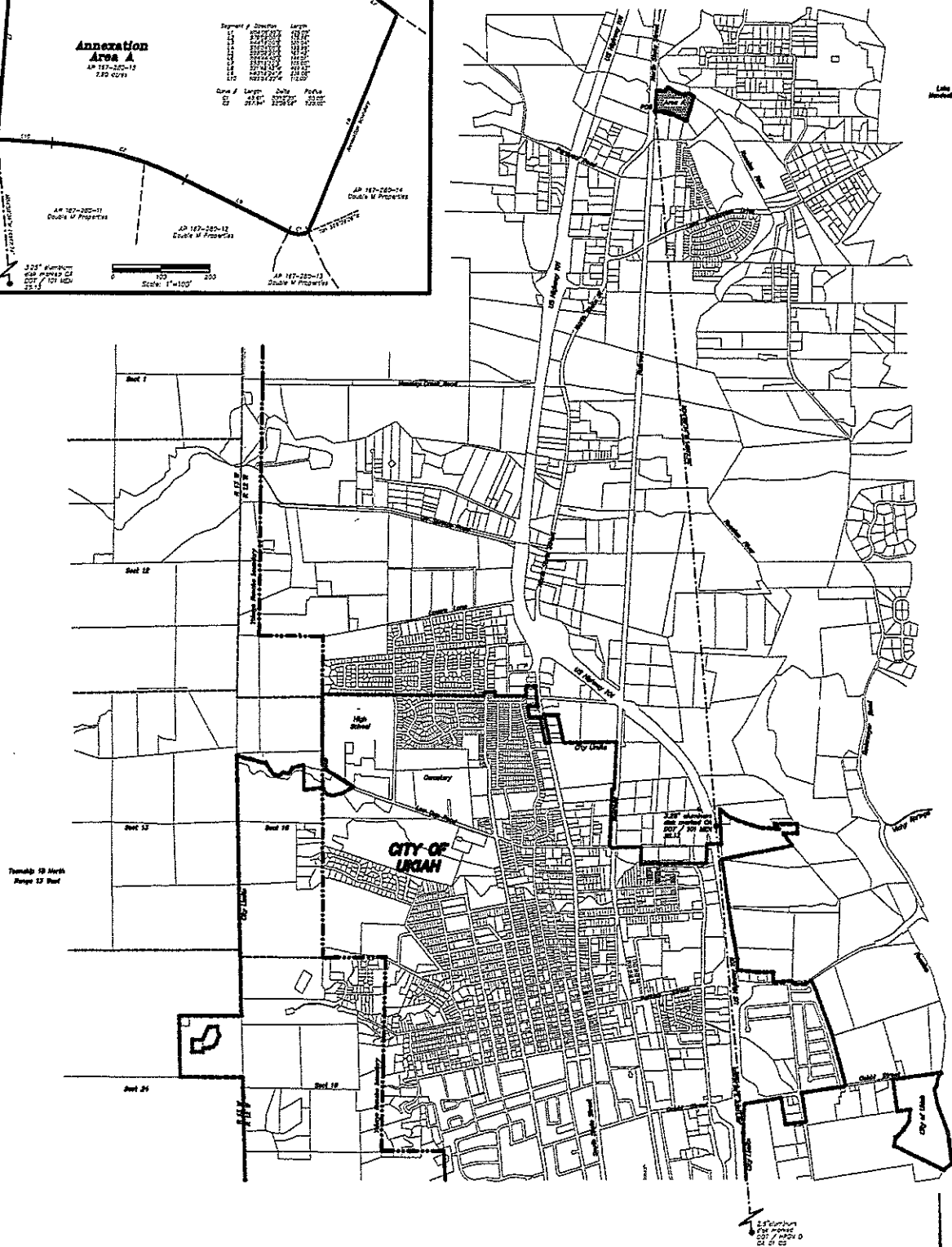
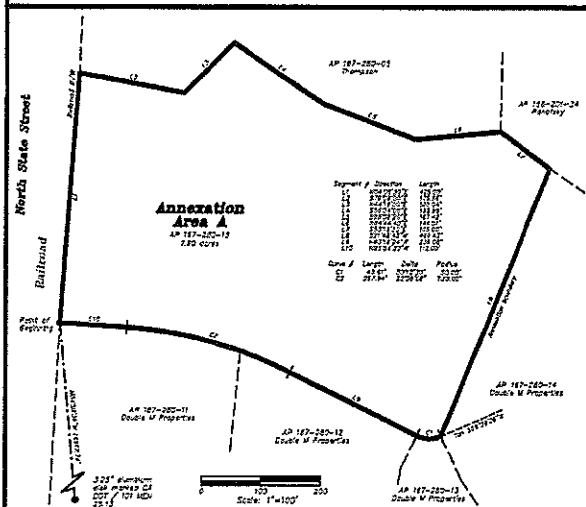
Mendocino LAFCo

Board of Equalization
Attachment 4

City of Ukiah – Corporation Yard Annexation
(File No. A-2025-06)

Final Map
Written Geographic Description
Reduced Map

EXHIBIT "A"
City of Ukiah -- Corporation Yard Annexation
LAFCO File No. A-2025-06
Portion of Lot 140 of the Yokayo Rancho
Mendocino County, California
April 9, 2026



Legend:

AP-1	Arroyo Ponder Number
ACS	Point of Significance
	Current City of Llanos Bo.
	Proposed new construction
	Yokoyama Ranch Boundary



AGENTS

- [illegible]

AUTHORIZATION CERTIFICATION
Hillman Chair of the Local Agency
 Formation Commission of the County of Ventura
 State of California, hereby certify that said Local
 Agency Formation Commission by Resolution No.
2025-24-08 on 4 day of
May, 2020 approved such map.
Muller
 Local Agency Formation Commission

RECORDATION OF COVEYMENT
Recorded at the 6th day of July, 2000
as Instrument Number 2026-05424
Maricopa County Records

DISCLAIMER
For assessment purposes only. This description of land is not a legal property description as defined in the Subdivision Map Act and may not be used as a basis for an offer for sale of the land described.

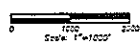


EXHIBIT "B"
Legal Description
City of Ukiah -- Corporation Yard Annexation
(LAFCo File No. A-2025-06)

All that real property situated in the unincorporated area of Mendocino County, State of California, described as follows:

AREA A:

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COMMENCING at the National Geodetic Survey station, being a 3-1/4" Aluminum Disk marked CA DOT / 101 MEN 25.13; thence North 04°59'34" West, 14917.74 feet to the southwest corner of the said City of Ukiah property and the **POINT OF BEGINNING**; thence along the boundary of said City of Ukiah property the following twelve (12) courses:

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2. South 79°09'00" East, 179.56 feet;
3. North 44°19'00" East, 120.04 feet;
4. South 55°34'00" East, 182.98 feet;
5. South 68°36'20" East, 167.42 feet;
6. North 84°44'40" East, 144.51 feet;
7. South 53°15'30" East, 105.00 feet;
8. South 21°48'43" West, 489.43 feet;
9. From a tangent that bears South 66°29'06" West, along a curve to the right with a radius of 50.00 feet, a central angle of 50°12'30" and an arc length of 43.81 feet;
10. North 63°18'24" West, 239.08 feet;
11. Along a curve to the left with a radius of 730.00 feet, a central angle of 22°36'06" and an arc length of 287.94 feet;
12. North 85°54'30" West, 112.00 feet to the **POINT OF BEGINNING**.

Area = 7.90 acres

AP 167-280-15

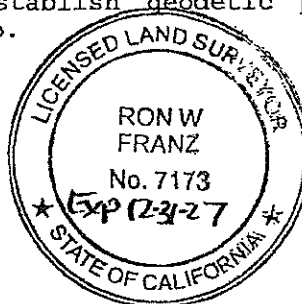
DISCLAIMER:

For assessment purposes only. This description of land is not a legal description as defined in the subdivision map act and may not be used as the basis for an offer for sale of the land described.

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The purpose of this description is for annexation purposes and to comply with the State Board of Equalization's "Written Legal (geodetic) Description Requirements". This description is to be used to establish geodetic position only and is not intended to establish property ownership.

Ron W. Franz 4-30-26
Ron W. Franz L.S. 7173 Dated



North State Street

Railroad

Point of Beginning

S04°59'34"E 14917.74'

3.25" aluminum
disk marked CA
DOT / 101 MEN
25.13

Annexation Area A

AP 167-280-05
Thompson

AP 168-201-34
Panofsky

AP 167-280-14
Double M Properties

AP 167-280-13
Double M Properties

AP 167-280-12
Double M Properties

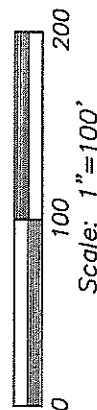
AP 167-280-11
Double M Properties

Segment #	Direction	Length
L1	N04°05'30"E	425.00'
L2	S79°09'00"E	173.56'
L3	N44°19'00"E	120.04'
L4	S55°34'00"E	182.98'
L5	S68°36'20"E	167.42'
L6	N84°44'40"E	144.51'
L7	S53°15'30"E	105.00'
L8	S21°48'43"W	489.43'
L9	N63°18'24"W	239.08'
L10	N85°54'30"W	112.00'

Curve #	Length	Delta	Radius
C1	43.81'	50°12'30"	50.00'
C2	287.94'	22°36'06"	730.00'

Annexation boundary

S66°29'06"W



Mendocino LAFCo

Board of Equalization
Attachment 5

City of Ukiah – Corporation Yard Annexation
(File No. A-2025-06)

TRA Assignment Letter

CHAMISE CUBBISON
AUDITOR-CONTROLLER
TREASURER TAX-COLLECTOR
COUNTY OF MENDOCINO



501 LOW GAP ROAD, RM. 1080
UKIAH, CALIFORNIA 95482
PHONE (707) 234-6860 FAX (707) 467-2503
www.mendocinocounty.org

June 26, 2026

State Board of Equalization
Tax Area Services Section, MIC: 59
PO Box 942879
Sacramento, CA 94279-0059

Statement of TRA Assignment

District Resolution No.: 2025-54
LAFCo Resolution No.: 2025-26-08

Short Title: **City of Ukiah – Corporation Yard Annexation**

The County Auditor-Controller's office certifies that changes to existing tax rate areas in the above-named action can be made as follows:

<u>Existing TRA Affected</u>	<u>Assign to Existing TRA Number</u>	<u>New TRA Number Required</u>
154-037		003-040

Chamise Cubbison
Auditor-Controller/Treas. Tax-Collector

A handwritten signature in blue ink that reads "Chamise Cubbison".

Phone (707)234-6860



Finance Dept.
300 Seminary Ave
Ukiah, CA 95482-5400
(707) 463-6200 Fax (707) 463-6204

Columbia Bank
96-505/1232

Vendor
Number
2417

Check
Date
06/01/2026

Check
Number
03068215

VOID 180 DAYS FROM DATE OF ISSUE

\$500.00

Pay *Five Hundred Dollars and 00 Cents*

To The
Order Of

BOARD OF EQUALIZATION
TAX AREA SERVICES SECTION
PO BOX 942879
SACRAMENTO, CA 94279-0059



Sage Sargun
Authorized Signature

Authorized Signature
R Allen Carter

MP

MP

|| 03068215 || 1:1232050541: 7561587887 ||

CITY OF UKIAH, UKIAH CA, 95482

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Check Number: 03068215

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