

**Resolution No.**

# **STOCKTON CITY COUNCIL**

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## **RESOLUTION APPROVING AN AGREEMENT FOR PROPERTY TAX ALLOCATION UPON ANNEXATION BETWEEN THE CITY OF STOCKTON AND THE COUNTY OF SAN JOAQUIN**

State Law encourages annexation of property to a city when development is proposed adjacent to the city, and the city is providing utility services; and

Local Agency Formation Commissions (LAFCo), established by the State Legislature, have authority to approve, disapprove, or amend annexation proposals; and

LAFCo requires that the City of Stockton (City) and County of San Joaquin (County) have an agreement in place for the allocation of property tax revenues in order for annexations to occur; and

On July 21, 2015, the City and County entered into a Master Property Tax Allocation Agreement with a term ending July 31, 2025; and

Upon expiration, the 2015 agreement was neither extended nor replaced, necessitating individual negotiations for property tax allocations; and

The City and County have negotiated the terms of an Agreement for Property Tax Allocation Upon Annexation (Exhibit 1); and

The Agreement also includes as a party to the Agreement any of the following detached special districts whose service area or service responsibility would be affected by an annexation and that execute the Agreement:

- Eastside Rural County Fire Protection District
- Lincoln Rural County Fire Protection District
- Tuxedo-Country Club Rural Fire District
- Boggs Tract Rural Fire Protection District
- Montezuma Fire Protection District
- French Camp-McKinley Fire Protection District
- Waterloo-Morada Rural County Fire Protection District; and

The execution of the Agreement by a special district would be in lieu of the negotiation process set forth in California Revenue and Taxation Code Section 99(b) and (e); now, therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF STOCKTON, AS FOLLOWS:

1. The City Council hereby approves the Agreement for Property Tax Allocation Upon Annexation between the City of Stockton, County of San Joaquin, and each detached special district that chooses to execute the Agreement attached hereto and marked Exhibit 1, and the City Manager is authorized and directed to execute same.

2. The City Manager, or designee, is authorized to take whatever actions are necessary and appropriate to carry out the purpose and intent of this resolution.

PASSED, APPROVED, AND ADOPTED May 12, 2026.

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CHRISTINA FUGAZI  
Mayor of the City of Stockton

ATTEST:

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KATHERINE ROLAND, CMC, CPMC  
City Clerk of the City of Stockton