



## STAFF REPORT

Agenda Item No. 7b	
MEETING DATE	May 4, 2026
MEETING BODY	Mendocino Local Agency Formation Commission
FROM	Uma Hinman, Executive Officer
SUBJECT	Mendocino Coast Recreation and Park District

### RECOMMENDED ACTION

The Executive Committee recommends the Commission:

- a) Direct staff to incorporate available property tax allocation summaries, as provided by the County Auditor-Controller's Office, including a breakdown by school district where feasible; and
- b) Direct staff to complete and schedule the Draft Municipal Service Review and Sphere of Influence Report for a Public Workshop.

### BACKGROUND

In February 2025, the Commission approved a memorandum of understanding (MOU) with the Mendocino Coast and Recreation Park District (MCRPD or District) to prioritize and fund the preparation of a Municipal Service Review (MSR) for the District (Attachment 1).

During the MSR process, the District requested an expanded scope of analysis to evaluate the efficiency and equity of its use of annual property tax allocation revenues across its service area. Staff has advised that the requested level of property tax analysis extends beyond the statutory framework for MSRs under GOV §56430 and would require specialized data compilation and technical analysis not typically prepared as part of an MSR. The MSR process does not require, nor obligate, the County Auditor-Controller to generate data or reports.

At the [April 6, 2026 Commission meeting](#), public comment was provided by Mr. David Shpak, MCRPD Board Member (Video time 04:55). In response, the Commission directed the Executive Committee to confer with staff and District representatives and return with a recommendation. The Executive Committee met on [April 20, 2026](#).

As a compromise, staff proposed inclusion of a summary of property tax allocation revenues by school district, provided the data can be obtained from the County Auditor-Controller's Office, in lieu of a detailed geographic analysis across the District's territory. The District indicated its support for this approach. Staff will coordinate with the Auditor-Controller's Office to obtain and incorporate the available data into the MSR.

The Executive Committee discussed this approach and recommends proceeding as described above and completing the Draft MSR/SOI study for Commission review.

### ATTACHMENT

None