

May 4, 2022

VIA ELECTRONIC MAIL

Ryan Burns
Lost Coast Outpost
Email: ryan@lostcoastoutpost.com

Re: California Public Records Request Received April 25, 2022

Mr. Burns:

This letter is in response to your request for public records dated April 23, 2022, and received by the City on April 25, 2022, via email to the City Attorney (cityattorney@ci.eureka.ca.gov). You requested records as follows:

“Pursuant to the California Public Records Act, I’m requesting a copy of any and all communication between Eureka employees and Humboldt County Auditor-Controller Karen Paz Dominguez and/or the Humboldt County Administrative Office since April 1, 2022.”

On May 2, 2022, via a voicemail message to the City Attorney’s office, you revised your request as follows:

“I just thought I would be a little more specific about what I am looking for. There is some communication back and forth between the County and the City, specifically between Karen Paz Dominiguez and the City about asking the City to do its own calculations for property tax assessments. That is the document I am looking for -- the City’s response to the Auditor-Controller’s office.”

City’s Response. The City has now finished a review of records related to your request and has found one (1) page to be disclosable. Attached is the document.

Sincerely,



Christine Lopez
Advanced Certified Paralegal

:cjl
Enc.
cc: Offices of City Manager, City Clerk, and Finance

April 22, 2022

Sent Via U.S. Mail & Email

Karen Paz Dominguez
825 5th Street, Room 126
Eureka, California 95501

Re: City of Eureka Tax Revenue Allocation

Ms. Paz Dominguez:

It has come to my attention that you are withholding statutorily guaranteed tax revenue funds from the City of Eureka. Your failure to distribute the City of Eureka's funds is concerning given the legislature's unambiguous mandate: "Property tax revenues ***shall*** be apportioned to each jurisdiction pursuant to this section ... ***by the county auditor.***" Revenue & Taxation Code § 96.1. Your own website acknowledges your responsibility to "apportion and distribute to the various entities the property tax monies collected by the Tax Collector."

Instead of calculating and distributing the funds as required by law, you are asking that the City of Eureka calculate and file a "claim" in order to receive its funds. The calculation itself is a fundamental aspect of your enumerated duties, and where the legislature has conferred a duty on a public official, that public official cannot delegate that duty without further specific authority from the legislature. See e.g. *Golightly v. Molina* (2015) 299 Cal.App.4th 1501.

The task of allocating to the various local agencies is an important and a complex one. The legal framework by which county auditors accomplish this task is rendered meaningless if the various agencies are asked to make their own calculations. See *North Sonoma Coast Fire Protection District v. Roeser* (2022) 74 Cal.App.5th 267.

The revenue you control is vital to local communities, and your responsibility to distribute it is clear. Consider this a formal request from the City of Eureka that you perform your statutory duty and remit payment of the City's outstanding property tax revenue within 30 days of the date of this letter.

Sincerely,



Autumn Luna
City Attorney

cc: Humboldt County Counsel