

**BEFORE THE BOARD OF SUPERVISORS  
OF THE COUNTY OF YUBA**

**In Re:**

**RESOLUTION OF THE BOARD OF SUPERVISORS )  
REVERSING A PORTION OF THE PROPERTY TAX )  
REVENUE EXCHANGE PERTAINING TO AN )  
EXCHANGE OF TAX REVENUE BETWEEN )  
RECLAMATION DISTRICT 817 AND )  
RECLAMATION DISTRICT 2103 – ANNEXATION )  
OF 3,226 ACRES BACK TO RECLAMATION )  
DISTRICT 817 AND DETACHMENT OF 3,226 )  
ACRES FROM RECLAMATION DISTRICT 2103 )  
(LAFCO FILE 2022-0010)**

**Resolution No. 2023-008**

**WHEREAS**, under the provisions of Proposition 13 adopted in 1978, the distribution of property taxes within each county became the responsibility of the County Board of Supervisors; and

**WHEREAS**, Proposition 13 failed to make any provision for the redistribution of these taxes, as a result of reorganization of cities and districts within the County; and

**WHEREAS**, Revenue and Taxation Code Section 99(b) designates the Yuba County Board of Supervisors as the agency responsible for deciding what sort of property tax revenue exchanges should occur in Yuba County in the case of special district annexations and detachments with the County; and

**WHEREAS**, Section 99 of the Revenue and Taxation Code requires, before the LAFCo Executive Officer issues a certificate of filing for a proposed jurisdictional change, that an exchange of property tax revenue be negotiated between the affected agencies; and

**WHEREAS**, a resolution must be adopted establishing the extent and nature of property tax exchanges before any annexation or detachment is complete for filing; and

**WHEREAS**, previously Reclamation Districts 817 & 2103 filed LAFCo application 2020-0005 with Yuba LAFCo (Yuba County was the Principal County) for a reorganization consisting of a detachment of 6,771 acres from Reclamation District 817 and concurrent

annexation of 6,771 acres to Reclamation District 2103, which consisted of territory located in both Sutter and Yuba Counties; and

**WHEREAS**, the Board Supervisors approved Resolution #2021-95 on July 13, 2021 approving the exchange of property tax revenue for LAFCo application 2020-0005; and

**WHEREAS**, LAFCo received application 2022-0010 for reversal of 3,226 of the 6,771 acres back to Reclamation District 817 from Reclamation District 2103 resulting from a settlement agreement requiring the reversal of the 3,226 acres; and

**WHEREAS**, those parcels identified by APNs and Tax Rate Areas which are included in the reversal of the 3,226 acres are set forth in Attachment A to this resolution.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** by the Board of Supervisors of the County of **Yuba** as follows:

1. Upon finalization of this reorganization by LAFCo, exchanges of property tax revenue for all agencies shall be governed by this resolution and shall be allocated as follows:

Base Property Tax:

The base property tax revenue currently allocated to all existing districts, the County General Fund and all local taxing agencies shall not be changed as a result of this reorganization for any agency currently receiving an allocation of property tax excepting as follows:

The base property tax allocated and received by the Reclamation District 2103 within the detachment territory in both Sutter and Yuba Counties as identified in attachment A shall be allocated to the Reclamation District 817.

Future Incremental Property Tax:

- a. The future incremental property tax allocated to the County General Fund and all other local taxing entities in both Yuba and Sutter Counties shall not be changed as a result of this reorganization
- b. The future incremental property tax increment allocated and received within the Reclamation District 2103 detachment territory in both Sutter

and Yuba Counties as identified in attachment A shall be allocated to the Reclamation District 817.

2. This determination is made without prejudice to any future jurisdictional changes and does not establish a precedent for making future determinations pursuant to Sections 99 and/or 99.02 of the Revenue and Taxation Code.
3. The Clerk to the Board is directed to file a certified copy of this resolution to the Yuba Local Agency Formation Commission, the Yuba County Administrative Office, the Auditor of the County of Yuba, and Reclamation District 817 and Reclamation District 2103 and any agency or person requesting a copy.
4. The Yuba County Auditor-Controller is hereby directed to distribute the property tax revenues for agencies within the above annexation and detachment (reorganization) area in accordance with this resolution.

**PASSED AND ADOPTED** at a meeting of the Board of Supervisors of the County of Yuba on the 24 day of January, 2023 by the following vote:

AYES: Supervisors Vasquez, Fuhrer, Bradford, Messick

NOES: None

ABSENT: Supervisor Blaser

ABSTAIN: None

COUNTY OF YUBA

By: 

Andy Vasquez  
Chair, Board of Supervisors

ATTEST:

By: 

Clerk of the Board of Supervisors  
Natalie Allen, Board Clerk

APPROVED AS TO FORM:

By: 

Michael J. Ciccozzi,  
County Counsel

Attachment A

Reversal of 3,226 of the 6,771 acres  
back to Reclamation District 817 from Reclamation District 2103  
LAFCo Application 2022-10

APN	TRA
015-130-006-000	077-018
015-130-046-000	077-018
015-130-052-000	077-018
015-130-062-000	077-018
015-130-069-000	077-018
015-130-071-000	077-018
015-130-076-000	077-001
015-130-080-000	077-018
015-130-081-000	077-018
015-140-023-000	077-018
015-140-042-000	077-018
015-140-043-000	077-018
015-140-051-000	077-018
015-140-053-000	077-018
015-140-072-000	077-018
015-140-073-000	077-018
015-140-074-000	077-018
015-140-077-000	077-018
015-140-078-000	077-018
015-140-082-000	077-018
015-140-083-000	077-018
015-140-085-000	077-052
015-140-086-000	077-018
015-140-087-000	077-018
015-180-038-000	077-018
015-180-053-000	077-018
015-180-072-000	077-018
015-180-111-000	077-018
015-180-113-000	077-018
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015-180-123-000	077-018
015-180-124-000	077-018
015-180-125-000	077-018
015-180-141-000	002-012
015-180-142-000	002-012
015-180-143-000	002-012
015-180-144-000	002-012

APN	TRA
015-180-145-000	002-012
015-180-146-000	002-012
015-430-002-000	077-018
015-430-003-000	077-018
015-430-005-000	077-018
015-430-007-000	077-018
015-430-010-000	077-018
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015-480-023-000	077-018
016-140-012-000	071-050