

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

**RESOLUTION OF THE BOARD OF)
SUPERVISORS PERTAINING TO TAX)
REVENUE EXCHANGE BETWEEN THE)
NORTH YUBA WATER DISTRICT)
AND THE COUNTY OF YUBA
LAFCO 2020- 0002 DETACHMENT OF
UNINCORPORATED TERRITORY)**

RESOLUTION NO. 2020-60

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 the city 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 the case of special district annexations and detachments within 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 proposal has been filed with the LAFCo Executive Officer to detach all 8,328.77 acres (as depicted in the attached location maps herein identified as the subject areas) from the North Yuba Water District LAFCo Project 2020-0002 North Yuba Water District Detachment.

WHEREAS, negotiations have been held between the County of Yuba and the North Yuba Water District.

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

1. Upon finalization of the LAFCo Project 2020-0002, North Yuba Water District Detachment, property tax revenues generated from within the subject area shall be governed by this resolution and shall be allocated as follows:

Base Property Tax:

The base property tax revenue currently allocated to the County General Fund and all local taxing agencies shall not be changed as a result of this detachment excepting property tax revenue currently allocated to the North Yuba Water District shall be transferred to the County of Yuba.

Future Incremental Property Tax:

The future incremental property tax allocated to the County General Fund and all local taxing entities shall not be changed as a result of this detachment excepting future property tax increment revenue currently allocated to the North Yuba Water District shall be transferred to the County of Yuba.

2. This determination is made without prejudice to any future jurisdictional changes and does not establish a precedent for making future determinations pursuant to Section 99 of the Revenue and Taxation Code.
3. The Clerk is directed to file a certified copy of this resolution to the Yuba Local Agency Formation Commission, the County Administrative Office, the Auditor of the County of Yuba, and the North Yuba Water District.

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4. Upon completion of the LAFCo proceedings, the Yuba County Auditor-Controller is hereby directed to distribute the property tax revenues for non-taxing agencies within the detachment area in accordance with this resolution.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Yuba on the 26 day of May 2020 by the following vote:

AYES: Supervisors Vasquez, Leahy, Lofton, Bradford, Fletcher

NOES: None

ABSENT: None

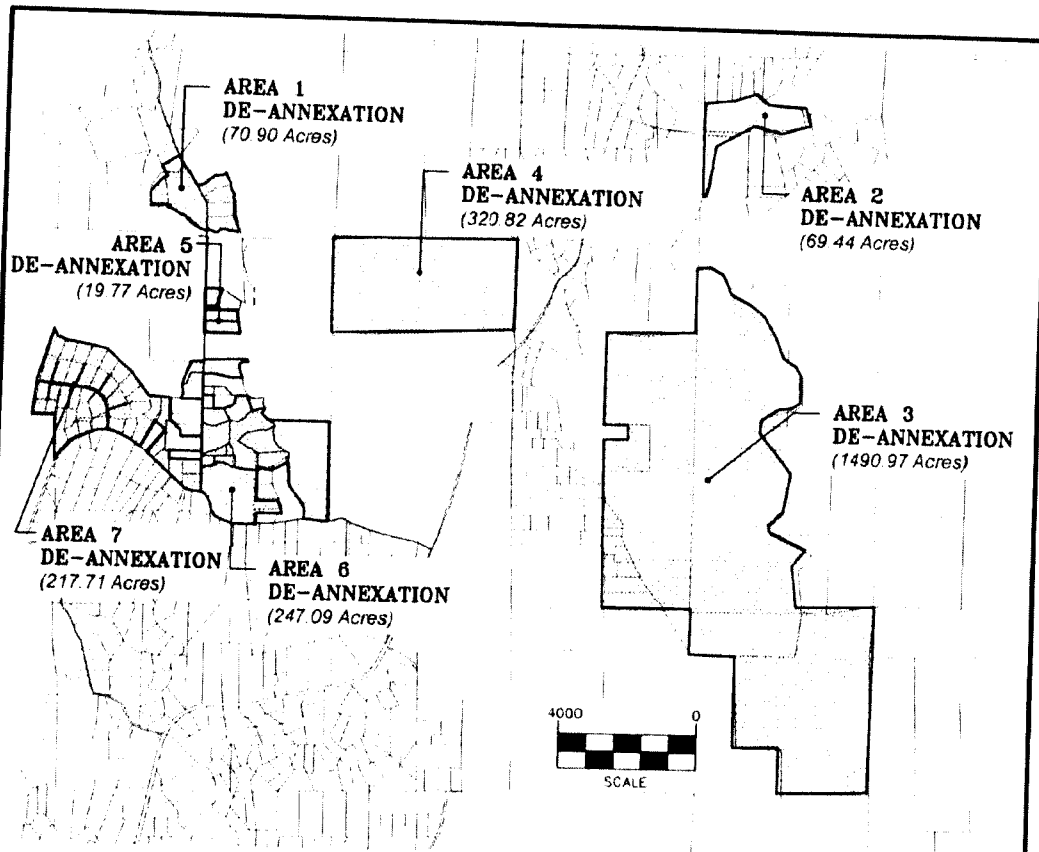
ABSTAIN: None


Doug Lofton, Chair
YUBA COUNTY BOARD OF
SUPERVISORS

ATTEST: Mary Pasillas
Rachel Ferris, Clerk to the Board of Supervisors
Mary Pasillas, Board Clerk

APPROVED AS TO FORM:


OFFICE OF THE COUNTY COUNSEL



LEGEND

- ⑫ COURSE NUMBER
- CALCULATED POINT - NOTHING FOUND OR SET
- P.O.B. POINT OF BEGINNING
- NYWD NORTH YUBA WATER DISTRICT
- DEANNEXATION AREAS



GEOREFERENCE

THE PARCELS SHOWN HEREON ARE REFERENCED GEOGRAPHICALLY TO THE NORTH AMERICAN DATUM OF 1983 (NAD83) BASED UPON THE COUNTY OF YUBA GEOGRAPHIC INFORMATION SYSTEM (GIS) BASEMAP

NOTE:

SEE SHEET 2 FOR AREA 8 KEY MAP AND SHEET LAYOUT

DE-ANNEXATION AREAS

- AREA 1. 70.90 ACRES
- AREA 2. 69.44 ACRES
- AREA 3. 1490.97 ACRES
- AREA 4. 320.82 ACRES
- AREA 5. 19.77 ACRES
- AREA 6. 247.09 ACRES
- AREA 7. 217.71 ACRES
- AREA 8. 5898.84 ACRES



KEY MAP EXHIBIT

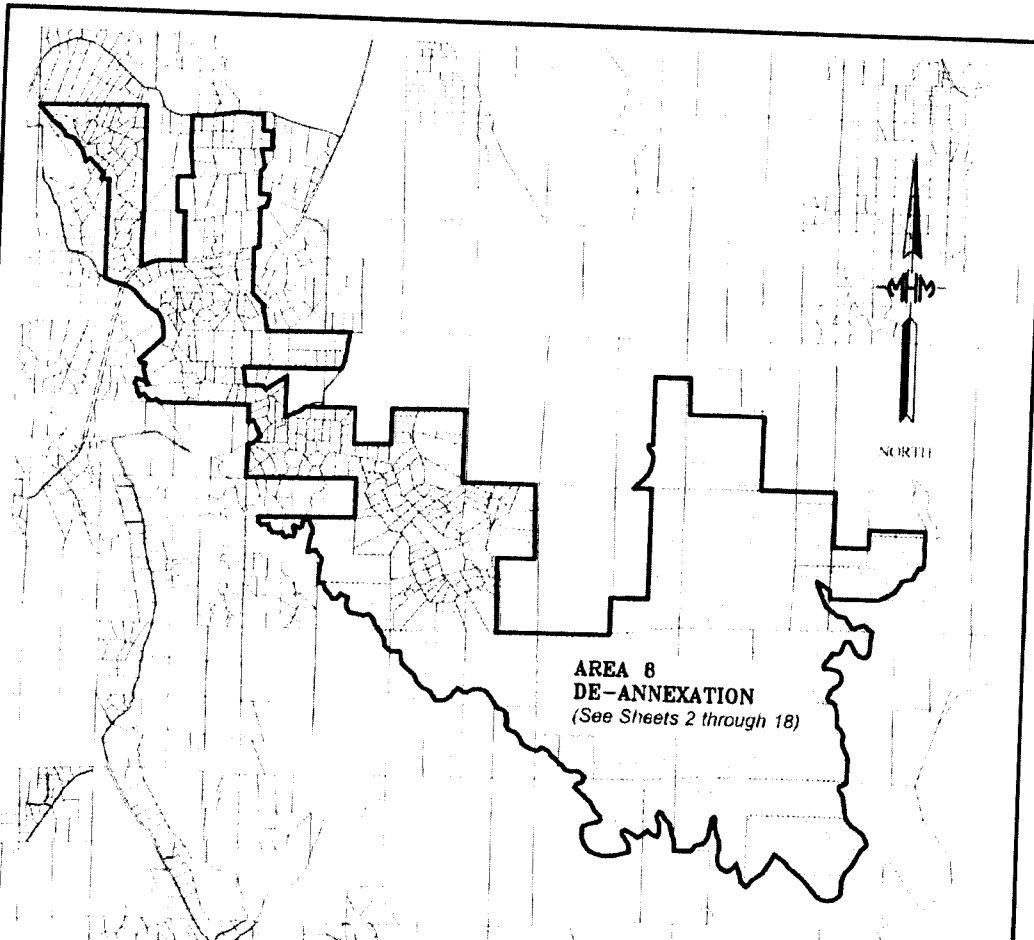
LAFCO FILE 2020-00_ _
 DE-ANNEXATION
 NORTH YUBA WATER DISTRICT

BEING A PORTION OF TOWNSHIP 13, 14 AND 15 NORTH, RANGE 3 AND 4 EAST, N.D.M.

YUBA COUNTY
 CALIFORNIA

MARCH 2020

PREPARED BY: MHM INC., 1204 E STREET, WARYSVILLE, CA 95901
 20-628 LAFCO DE-ANNEXATION SHEET 1 OF 1



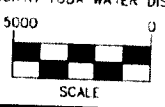
**AREA 8
DE-ANNEXATION**
(See Sheets 2 through 18)

LEGEND

- ⑫ COURSE NUMBER
- CALCULATED POINT - NOTHING FOUND OR SET
- P.O.B. POINT OF BEGINNING
- NYWD NORTH YUBA WATER DISTRICT
- DEANNEXATION AREAS

NOTES:

1. DE-ANNEXATION AREA
5,898.84 ACRES
2. DE-ANNEXATION FROM:
NORTH YUBA WATER DISTRICT



GEOREFERENCE

THE PARCELS SHOWN HEREON ARE REFERENCED GEOGRAPHICALLY TO THE NORTH AMERICAN DATUM OF 1983 (NAD83) BASED UPON THE COUNTY OF YUBA GEOGRAPHIC INFORMATION SYSTEM (GIS) BASEMAP

KEY MAP EXHIBIT
LAFCO FILE 2020-00_ _
AREA 8 DE-ANNEXATION
NORTH YUBA WATER DISTRICT

BEING A PORTION OF TOWNSHIP 16 AND 17 NORTH, RANGE 5 AND 6 EAST, M.D.M.

**YUBA COUNTY
CALIFORNIA**

MARCH 2020

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20-628 LAFCO DE-ANNEXATION SHEET 1 OF 1