

BOARD OF SUPERVISORS, COUNTY OF YUBA, STATE OF CALIFORNIA

RESOLUTION NO. 2020-86

RESOLUTION PERTAINING TO TAX REVENUE EXCHANGE BETWEEN THE COUNTY OF YUBA AND THE BROPHY WATER DISTRICT (ANNEXATION AND SPHERE OF INFLUENCE AMENDMENT FOR A SINGLE OWNER CONTIGUOUS 55.77 ACRE PARCEL LOCATED IN YUBA COUNTY)

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 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 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 proposal has been filed with the LAFCo Executive Officer to annex and include in a Sphere of Influence amendment 55.77 acres of unincorporated territory within Yuba County to the Brophy Water District – LAFCo Project 2020-0001; and

WHEREAS, negotiations have been held between the County of Yuba and the Brophy Water District, however it should be noted that the Brophy Water District does not collect property taxes;

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

1. Upon finalization of LAFCo Project 2020-0001, no property tax, directly related to the above proposed annexation, shall be provided to the Brophy Water District.

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

BE IT FURTHER RESOLVED the County Administrative Officer, is hereby authorized to sign any documents pertaining to implementation of this resolution and to act as the Board of Supervisors representative in above related property tax exchange matter.

The foregoing property tax revenue exchange resolution was **passed and adopted** at a Regular meeting of the Board of Supervisors of the County of Yuba held on the 28th day of July, 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:


 Mike Ciccozzi, County Counsel