

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

In Re:

**RESOLUTION OF THE BOARD OF SUPERVISORS)
APPROVING PROPERTY TAX REVENUE)
EXCHANGE PERTAINING TO AN EXCHANGE OF)
TAX REVENUE BETWEEN RECLAMATION)
DISTRICT 817 AND RECLAMATION DISTRICT)
2103 – DETACHMENT OF 6,771 ACRES FROM)
RECLAMATION DISTRICT 817 AND)
ANNEXATION OF 6,771 ACRES TO)
RECLAMATION DISTRICT 2103 (LAFCO FILE)
2020-0005)**

Resolution No. 2021-095

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.

WHEREAS, Reclamation Districts 817 & 2103 have filed an application with Yuba LAFCo (Yuba County is the Principal County) for this 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 consists of territory located in both Sutter and Yuba Counties

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 817 within the detachment territory in both Sutter and Yuba Counties shall be allocated to the Reclamation District 2103.

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 817 detachment territory in both Sutter and Yuba Counties shall be allocated to the Reclamation District 2103.
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 13 day of July, 2021 by the following vote:

AYES: Supervisors Vasquez, Blaser, Fuhrer

NOES: None

ABSENT: Supervisors Bradford, Fletcher

ABSTAIN: None

ATTEST:

By: *Rachel Ferris*
Rachel Ferris,
Clerk of the Board of Supervisors

COUNTY OF YUBA

By: *[Signature]*

Chair, Board of Supervisors
Pro Tem

APPROVED AS TO FORM:

By: *[Signature]*

Michael J. Ciccozzi,
County Counsel