

# BOARD OF SUPERVISORS

## AGENDA

Meetings are located at:  
Yuba County Government Center  
Board Chambers, 915 Eighth Street  
Marysville, California



Agenda materials are available at the Yuba County Government Center, 915 8<sup>th</sup> Street, Marysville and [www.co.yuba.ca.us](http://www.co.yuba.ca.us). Any disclosable public record related to an open session item and distributed to all or a majority of the Board less than 72 hours prior to the meeting is available for public inspection at Suite 109 of the Government Center during normal business hours.

### OCTOBER 30, 2012 SPECIAL MEETING

**No other business shall be conducted at this meeting. The public shall have an opportunity to address the Board of Supervisors only with respect to items set forth in this agenda. Each individual or group will be limited to no more than five minutes. Prior to this time, speakers must fill out a "Request to Speak" card and submit it to the Clerk of the Board of Supervisors.**

**9:00 A.M. YUBA COUNTY BOARD OF SUPERVISORS SPECIAL MEETING - Welcome to the Yuba County Board of Supervisors meeting. As a courtesy to others, please turn off cell phones, pagers, or other electronic devices, which might disrupt the meeting. Thank you.**

I. **PLEDGE OF ALLEGIANCE** - Led by Supervisor Griego

II. **ROLL CALL** - Supervisors Vasquez, Nicoletti, Griego, Abe, Stocker

III. **COUNTY DEPARTMENTS**

A. County Administrator

1. Adopt joint resolution and agreement by County of Yuba and City of Wheatland concerning Master Tax Exchange relating to city annexations. (Twenty minute estimate) (415-12)

IV. **ADJOURN**

**9:30 A.M. THREE RIVERS LEVEE IMPROVEMENT AUTHORITY SPECIAL MEETING**

In compliance with the Americans with Disabilities Act, the meeting room is wheelchair accessible and disabled parking is available. If you have a disability and need disability-related modifications or accommodations to participate in this meeting, please contact the Clerk of the Board's office at (530) 749-7510 or (530) 749-7353 (fax). Requests must be made two full business days before the start of the meeting. To place an item on the agenda, contact the office of the Clerk of the Board of Supervisors at (530) 749-7510.



# The County of Yuba

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**Office of the County Administrator**

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Robert Bendorf, County Administrator

**TO:** Board of Supervisors  
**FROM:** Robert Bendorf, County Administrator *RB*  
**RE:** Resolution Approving a Master Tax Sharing Agreement between Yuba County and the City of Wheatland  
**DATE:** October 30, 2012

## RECOMMENDATION

It is recommended that the Board of Supervisors adopt the attached joint resolution and Master Tax Sharing Agreement between Yuba County and the City of Wheatland.

## BACKGROUND

Over the last several years, staff members from the City of Wheatland and Yuba County have engaged in discussions concerning tax sharing agreements. Approximately two years ago, the County and City adopted a tax sharing agreement for the annexation of Bishop's Pumpkin farm from the County to the City. Both property and sales tax were agreed to be shared 50% - 50% and 87.5% - 12.5% respectively.

Staff has continued to discuss the benefit of a Master Tax Sharing agreement rather than creating individual tax sharing agreements for annexations that may occur over time. Within the last six months, the City of Wheatland has moved forward on the Johnson Rancho and Hop Farm projects, which have been submitted to the Yuba County Local Area Formation Commission (LAFCO) for the approval of the annexations.

Both Yuba County and Wheatland have completed updates to their General Plans to accommodate future urban growth in both the County, within the Valley Growth Boundary identified in the County's 2030 General Plan, and the City, within their current Sphere of Influence. Since both parties have conducted diligent planning efforts for their respective growth, it is prudent to engage in the development of a master tax sharing agreement that would identify how tax revenues would be divided to cover both the County's and City's costs to provide services for lands annexed into the City within Wheatland's current Sphere of Influence.

## DISCUSSION

Upon engaging in our discussions, staff from both entities felt it was necessary to develop guiding principles in advance of the particulars of a master tax sharing agreement. Those guiding principles consisted of several objectives and key points:

### Objectives

- The County will have sufficient revenues to cover county-wide services related to the annexation areas;
- The City will have sufficient revenues to provide full municipal services to the area within its city limits, and;
- The City will be a full service city providing all of the necessary municipal services to the City. For any municipal services that the County provides to the City, the City will cover its share of those costs.

### Key Points

- The County's revenue stream will not be lowered due to annexation of lands into the City (excluding any lowering of property values by the County Assessor not related to annexation). Property tax sharing will only occur on the marginal increases in property assessment (i.e. the property tax base due to the County will be established at the time of annexation, and only the tax increment will be subject to tax sharing.
- Tax sharing agreements shall be limited to property and sales tax sharing.
- The net property tax increment above the base rate shall be split equally between the City and the County. The County will retain 100% of the base rate as established through the agreement.
- Sales Tax within any newly annexed area shall be split 87.5% to the City and 12.5% to the County.
- The City and County will agree to support a future northern boundary of the City's Sphere of Influence generally located along the southeast side of South Beale Road and outside of the County's Valley Growth Boundary, however, the Ostrom Road landfill will remain outside the City's Sphere of Influence and within the unincorporated County unless jointly agreed upon by both the City and the County.

As discussions progressed, several details emerged as final deal points for the Master Tax Sharing Agreement. The following bullet points provide a summary only of the final deal points, contained in the joint resolution, presented before the Board of Supervisors:

- The Term of the Agreement is for 20 years with two (2) five year extensions.
- The effective date of the Agreement is the July 1<sup>st</sup> following the date of approval by the last governing board to adopt and approve the Agreement.
- The Agreement will apply to all annexations by the City of Wheatland that occur within their current Sphere of Influence as identified and adopted by the Yuba County LAFCO (see attached map).

- The sharing of property tax and sales tax revenues relates to only those received by the County (and for future revenues, the County and City) and not by the State of California or any special district or agency.
- The County retains 100% of its share of the base property tax for an annexed area, with the base year being the fiscal year the annexation was completed.
- The County and City share equally (50/50) the property tax increment that exceeds the base year.
- The County and City share the Bradley-Burns portion of sales tax, with 87.5% to the City and 12.5% to the County.
- The anticipated year the Agreement will be effective will be July 1, 2013.
- Future City Sphere of Influence requests to LAFCO - County will not oppose a City request to amend the City Sphere of Influence consistent with the provisions contained in the agreement.
- The County and City agree to cooperate in good faith on the evaluation and development of regional transportation and traffic improvements, systems and funding to meet the regional transportation, street and highway needs of the area as it continues to develop.
- In order to mitigate impacts associated with County facilities due to development, the City agrees to adopt the County Facility Impact fee study, and collect those fees for development on properties that were annexed into the City and covered by this Agreement. Fees collected will be specific for County facilities related to Health and Human Services, Law Enforcement, Criminal Justice, Libraries and General Government.

The Wheatland City Council is considering the joint resolution on October 23, 2012. At the time of completion of this staff report, their council meeting had not yet occurred. The decision of the Council will be provided to the Board of Supervisors concurrent with this presentation. A LAFCO meeting to consider the joint resolution and the annexation request from Wheatland is tentatively being scheduled for the third or fourth week in November.

## **FISCAL IMPACT**

The intended fiscal impact is to provide the City and County with sufficient revenues to support city and countywide services to residents for annexed areas.

cc: C. Richard Eberle, Auditor-Controller  
 Dan Mierzwa, Treasurer-Tax Collector  
 John Benoit, LAFCO Executive Director  
 Steve Durfor, Sheriff  
 Bruce Stottlemeyer, Assessor  
 Terry Hansen, Clerk-Recorder  
 Kevin Mallen, CDSA Director

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COUNTY OF YUBA RESOLUTION NO. \_\_\_\_\_

CITY OF WHEATLAND RESOLUTION NO. 26-12

**JOINT RESOLUTION AND AGREEMENT  
BY COUNTY OF YUBA AND CITY OF WHEATLAND  
CONCERNING MASTER TAX EXCHANGE  
RELATING TO CITY ANNEXATIONS**

BE IT RESOLVED by the Board of Supervisors of the County of Yuba ("County") and the City Council of the City of Wheatland ("City") that they make and approve this joint resolution and agreement ("Agreement") as follows:

**1. Recitals.** This Agreement is made with reference to the following background recitals:

1.1. County and City each have adopted a General Plan that provides for appropriate growth and development in their respective growth areas. By this Agreement, the parties seek to ensure the long-term fiscal health and viability of each jurisdiction consistent with the goals and objectives of their General Plans.

1.2. The parties recognize that City residents are residents of both the City and County and that those residents rely on both the City and County for important local government services. The parties desire to ensure that both the County and City have sufficient revenue and fiscal strength to provide the quality services desired by both residents in the City and those in the unincorporated area.

1.3. City and landowners around the City from time to time seek to annex land to the City. The Yuba County Local Agency Formation Commission therefore periodically will receive applications for changes of organization and reorganizations involving annexation to the City.

1.4. The LAFCO Executive Officer is prohibited by law from issuing a certificate of filing for any such application until the City and County determine, pursuant to Revenue and Taxation Code section 99, the amount of property tax revenue to be exchanged between and among the local agencies whose service areas or responsibilities will be altered should a change of organization or reorganization be approved. Section 99(d) authorizes a county and a local taxing agency to enter into a master property tax exchange agreement. City and County are the two local taxing agencies whose service areas and responsibilities would be altered should there be an annexation of territory to the City. The parties acknowledge that annexation of territory to City would not impact the service area or responsibility of any special district in such a manner that it is necessary to negotiate a property tax exchange involving any special district.

1.5. State Constitution article XIII, section 29(b) and Government Code sections 55700 to 55707 authorize counties and cities to enter into agreements to apportion between them the revenue derived from any sales or use tax imposed by them

pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law, or any successor statute, that is collected for them by the state. State law requires that any sales/use tax exchange agreement be approved by a two-thirds vote of the governing body of each jurisdiction that is a party to the contract.

1.6. Pursuant to Government Code section 55704, County and City find and determine that one or more retailers have been established, or will be established, in the Annexation Area and that consumers residing in both City and the unincorporated area of County are, or will be, purchasing tangible personal property from such retailers. The parties therefore have determined that equity requires that the Sales Tax Revenue from retailers within the Annexation Area be distributed and apportioned in a fair and just manner to both parties pursuant to this Agreement.

1.7. County and City after negotiations have reached an understanding regarding the exchange of various taxes and other matters relating to annexations to City. The parties enter into this Agreement pursuant to Constitution article XIII, section 29(b), Government Code sections 55700 to 55707, Revenue and Taxation Code section 99, and other applicable law.

1.8. In agreeing to the revenue sharing provisions of this Agreement, the parties intend as follows: that County will have sufficient revenues to cover County-wide services related to the Annexation Areas; that City will have sufficient revenues to provide full municipal services to the areas (including future Annexation Areas) within its City limits; that City will be a full service city providing all of the necessary municipal services; that, for any municipal services that County provides directly to City, City will cover its share of those costs; that County's revenue stream will not be lowered due to annexation of lands into the City (excluding any lowering of property values by the County Assessor not related to annexation); and, that property tax sharing between County and City will occur only with respect to post-annexation increases in property assessment (i.e., only the tax increment will be subject to property tax sharing).

**2. Definitions.** The following definitions apply to this Agreement:

2.1. "Annexation Area" means the territory of the annexations to City as approved by LAFCO during the applicability of this Agreement.

2.2. "Effective Date" has the meaning set forth in section 3.1.

2.3. "LAFCO" means the Yuba County Local Agency Formation Commission.

2.4. "Property Tax Revenue" means the revenue from ad valorem taxes on real property within the meaning of California Constitution article XIII A, section 1 and Revenue and Taxation Code section 95(c) that is levied and collected from within an Annexation Area.

2.5. "Sales Tax Revenue" means the revenue from the local sales and use taxes levied and received by City pursuant to the Bradley-Burns Uniform Local Sales and Use Tax (within the meaning of Government Code section 55702) that is levied and collected within an Annexation Area. Sales Tax Revenue does not include revenue

levied and collected by City pursuant to the City Transactions and Use Tax adopted by City Ordinance No. 421 or any extension of that ordinance or any other local City transactions and use tax adopted by the voters of City.

2.6. "Tax Increment" means the incremental increase in property taxes attributable to post-annexation increases in property assessment. Decreases in property taxes attributable to decreases in property assessment shall mean the Tax Increment is equal to zero.

2.7. "Tax Rate Area" means that grouping of parcels used by the County Assessor for reporting and assessing values of real property by taxing jurisdiction and assisting the County Auditor-Controller in distributing property taxes.

### **3. Term and Termination.**

3.1. This Agreement shall become effective on the following July 1<sup>st</sup> (the "Effective Date") after the date of approval by the last governing board to adopt and approve the Agreement as indicated by the dates set forth below. This Agreement shall continue in effect for 20 years from the Effective Date. At the end of 20 years, this Agreement shall be extended for an additional five year term, unless a party provides written notice of nonrenewal to the other party prior to the expiration of the 20-year term. At the end of an extended five year term, this Agreement shall be extended for an additional five year term, unless a party provides written notice of nonrenewal to the other party prior to the expiration of the five-year term. At the end of the 20-year and each 5-year extension, the County and City will jointly fund an analysis to determine if the Agreement continues to be equitable, needs to be terminated or modified, and/or should have a firm expiration date.

3.2. Upon any termination of this Agreement, and except as otherwise may be agreed to by the parties pursuant to section 3.1, 5.6 or 13, the exchange of Property Tax Revenue and Sales Tax Revenue pursuant to sections 5 and 6 shall survive and continue post-termination with respect to (a) any Annexation Area annexed to City prior to termination, and (b) any Annexation Area annexed to City after termination if LAFCO issued its certificate of filing for the change of organization or reorganization prior to the termination of this Agreement.

**4. Applicability.** This Agreement applies to every change of organization and reorganization including the annexation of land to the City within the City's Sphere of Influence at the Effective Date of this agreement (see Figure 1) for which the LAFCO certificate of filing is issued by LAFCO after the Effective Date and prior to the termination of this Agreement.

**5. Exchange of Property Tax Revenue.** On and after the Effective Date, County and City shall exchange Property Tax Revenue as follows:

5.1. For purposes of this section related to the sharing of Property Tax Revenue, the following definitions shall apply:

"A" equals: The total tax rate in effect in the Tax Rate Area(s) of the Annexation Area during the fiscal year in which the annexation is completed, excluding any



voter-approved tax rate(s) for the redemption of bonds. For purposes of this Agreement, the date of completion of an annexation shall be determined pursuant to Government Code section 57202 (or successor statute).

“B” equals: The taxable assessed valuation of all property, both real and personal, of the Annexation Area as shown on all assessment rolls of the County of Yuba and the State of California for the fiscal year during which the annexation is completed.

“C” equals: The percentage of the total property taxes levied within the Tax Rate Area(s) of the Annexation Area in the fiscal year during which the annexation is completed that are distributed to the County General Fund.

5.2. **Base Year Revenue.** The amount of Property Tax Revenue equal to the product of “A” times “B” times “C” shall be retained by the County.

5.3. **Tax Increment.** For the fiscal year commencing after the completion of an annexation and every fiscal year thereafter, 50% of the annual property Tax Increment attributable to the County’s portion of the property tax based on the Tax Rate Areas in the Annexation Area shall be transferred from County to City (i.e., the County share of the tax increment in the Annexation Area shall be split and distributed equally to County and City).

5.4. Either or both County and/or City are authorized to file this Agreement with LAFCO. Pursuant to Revenue and Taxation Code section 99, for any annexation to City within the applicability of this Agreement, the County Auditor-Controller shall adjust the allocation of Property Tax Revenue of the Annexation Area pursuant to the terms of this Agreement.

5.5. Exchange or reallocation of property taxes involving any special district with territory in any Annexation Area is not a part of this Agreement.

5.6. Five years after the Effective Date, County and City will jointly review the property tax sharing formula and the implementation of this Agreement to determine whether the parties’ tax sharing agreement objectives are being met. If the review concludes that the objectives are not being met, then County and City agree to enter into good faith negotiations to arrive at a more equitable tax sharing agreement.

**6. Exchange of Sales Tax Revenue.** On and after the Effective Date, County and City shall exchange Sales Tax Revenue as follows:

6.1. City shall transfer quarterly to County a share of the Sales Tax Revenue from the Annexation Area in an amount equal to 12.5% of Sales Tax Revenue received by City from retailers in the Annexation Area, effective with the first full fiscal year commencing after the annexation is completed.

6.2. Pursuant to Government Code section 55706, a copy of this Agreement shall be transmitted to the County Auditor-Controller and City Administrative Services Director. Thereafter, upon the receipt of Sales Tax Revenue transmitted by the State

Board of Equalization pursuant to Revenue and Taxation Code section 7204, the City shall allocate the revenue pursuant to the terms of this Agreement.

## **7. City Sphere of Influence.**

7.1. City's sphere of influence will be reasonably sized to correlate with reasonably foreseeable growth for a period not to exceed 20 years. County and City agree to support a future boundary of the City sphere of influence, when the foreseeable growth necessitates it based on LAFCo regulations, that is generally located along the southeast side of South Beale Road and to the east of Highway 65; however, the Ostrom Road landfill will remain outside any future City sphere of influence and within the unincorporated area unless otherwise jointly agreed upon in writing by County and City. This Agreement will satisfy the requirements of Revenue and Taxation Code section 99 for any proposed annexation within the aforementioned future boundary. In addition, the County and City shall consider establishing compatible infrastructure, services, and land uses near the future City boundary.

7.2. The parties acknowledge that the County General Plan Valley Growth Boundary contained in the General Plan adopted by the County on June 7, 2011 applies to growth and development permitted by the County and that it does not apply to growth and development permitted within the City's incorporated boundaries.

7.3. County agrees that it will not oppose a City request to LAFCO to amend the City sphere of influence consistent with these provisions.

## **8. Transportation Infrastructure.**

8.1. The parties agree to cooperate in good faith on the evaluation and development of regional transportation and traffic improvements, systems and funding to meet the regional transportation, street and highway needs of the area as it develops.

8.2. The City General Plan and any future amendments will consider traffic impacts to County relative to the County General Plan, as may be amended. The County General Plan and future amendments will consider traffic impacts to City relative to the City adopted General Plan, as may be amended.

8.3. City and County will discuss in good faith, the concept of a regional transportation planning effort (which may result in the creation of a regional transportation agency or joint powers authority similar to the South Placer Regional Transportation Agency in Placer County) in order to identify, prioritize, and jointly seek funding for southern Yuba County (i.e., south of Marysville) transportation system improvements, such as the Wheatland bypass, Goldfields Parkway, future freeway interchanges, and other regionally beneficial projects.

## **9. Facility Impact Fees**

9.1 In order to mitigate the impacts associated with County Facilities due to development, the County has adopted a Facility Impact Fee schedule. A facility impact fee has been established and collected by the County for Criminal Justice, Law

Enforcement, Health and Human Services, Library and General Government functions. The Facility Impact Fee provides a separate and lower fee specifically for impacts due to development within the incorporated City limits.

9.2 Notwithstanding any other provisions of this agreement, to the extent allowed by law, the City shall approve and collect the capital facilities fee specifically and separately identified for the incorporated city as established from time to time by the County for facility impacts due to development projects within an Annexation Area subject to this agreement. The County Facility Impact Fees collected by the city shall be paid to the County, to mitigate the impacts of growth within an Annexation Area on County capital facilities. The City and County shall work in a collaborative manner and in good faith to ensure that any update to the County's Facility Impact Fee provides for a specific fee for the development in the Annexation Area and that that fee does not duplicate any City Facility Impact Fees.

9.3 For purposes of this section, the City agrees to approve and begin collecting capital facilities fees identified in Section 9.2 no later than January 1, 2014. Payments to County shall be paid quarterly by the City.

9.4 In addition, City may seek in the future to establish particular citywide facilities (such as libraries). County and City agree to discuss and potentially modify the County facility impact fee schedule to avoid duplication of payment of County facility impact fees and City development fees.

## **10. Other Obligations and Limitations.**

10.1 Annexation of new land into the City shall include the full road right of way for lands adjacent to and abutting County territory, (a) City will be responsible for providing full municipal services to the Annexation Area, including acceptance into the City's maintained mileage list reported to the State, the entirety of all previously County maintained roads that were within the Annexation Area and (b) County will no longer be obligated to provide any additional road improvements, beyond routine maintenance and customary road repair and replacement, on roads not accepted into the City's maintained mileage, but located adjacent to but not abutting the Annexation Area. Routine maintenance and customary road repair and replacement mean the level of road maintenance, repair and replacement provided by the County to roads in the unincorporated area generally.

10.2 In the event that City desires to contract with another local government agency for municipal services of a type that are provided by County, City first shall contact County and both parties will negotiate in good faith on the terms of a County-City services agreement. If an agreement cannot be reached, then City may elect to seek proposals from other agencies.

**11. Audit.** Either party may request that an independent audit of the Property Tax Revenue allocated to City or of Sales Tax Revenue distributed to County be performed at any time. The party requesting such an audit shall be solely responsible for the costs of the audit. The auditor shall be jointly selected by the County Administrator and the City Manager. If the audit discloses that a party received less revenue than it

should have received under this Agreement, then City or County will make any adjustments required as a result of the audit within 60 days of receipt of the audit or such other time period as agreed to by the parties. The adjustment shall be in the form of a payment from the overpaid party to the underpaid party consistent with the audit findings or such other remedy as agreed to by the parties. The scope of any audit and repayment obligation under this section shall be limited to the latest three completed fiscal years. If a party disagrees with the audit findings, then it may pursue a declaratory relief or other appropriate lawsuit to review the audit findings.

**12. Default.**

12.1. By City.

12.1.1. In addition to any remedies County may have at law or in equity in the event of default by City, County may withhold from Property Tax Revenue payments due to City an amount equal to the amount of Sales Tax Revenue and/or development impact fee collection as identified in section 8.3 that City has failed to pay to County in a timely manner, provided that County shall have first given City 30 days written notice of County's intent to offset.

12.1.2. In the event that City fails to transfer Sales Tax Revenue and/or collect and transfer development impact fees as identified in section 8.3 within the times specified in this Agreement, City shall pay interest to County compounded monthly at a rate equal to the County's average pooled investment interest rate as of June 30 of the preceding fiscal year.

12.2. By County.

12.2.1. In addition to any remedies City may have at law or in equity in the event of default by County, City may withhold from Sales Tax Revenue payments due to County an amount equal to the amount of Property Tax Revenue that County has failed to pay to City in a timely manner, provided that City shall have first given County 30 days written notice of City's intent to offset.

12.2.2. In the event that County fails to transfer Property Tax Revenue within the times specified in this Agreement, County shall pay interest to City compounded monthly at a rate equal to the City's average pooled investment interest rate as of June 30 of the preceding fiscal year.

**13. Reformation.** County and City intend that this Agreement will result in a 50%/50% split in property Tax Increment revenue and an 87.5%/12.5% split in Sales Tax Revenue for Annexation Areas. County and City understand and acknowledge that this Agreement is based upon existing law at the time of the Agreement and that such law may be amended in the future. In the event of an amendment of state law that renders this Agreement invalid or inoperable or that denies a party the full benefit of this Agreement, in whole or in part, then County and City agree to enter into good

faith negotiations to arrive at a new equitable tax sharing agreement consistent with the intentions of the parties in this Agreement.

**14. General Provisions.**

14.1. Execution. County authorizes the Chair of its Board of Supervisors and County Clerk to sign this Agreement on behalf of the County. City authorizes its Mayor and City Clerk to sign this Agreement on behalf of the City.

14.2. Integration. This Agreement constitutes the sole, final, complete, exclusive and integrated expression and statement of the terms of this contract among the parties concerning the subject matter addressed herein, and supersedes all prior negotiations, representations or agreements, either oral or written, that may be related to the subject matter of this Agreement, except (a) those other documents that are expressly referenced in this Agreement, and (b) the County-City annexation-related tax sharing agreements that predate the date of this Agreement.

14.3. Construction and Interpretation. The parties agree and acknowledge that this Agreement has been arrived at through negotiation, and that each party has had a full and fair opportunity to revise the terms of this Agreement. Consequently, the normal rule of construction that any ambiguities are to be resolved against the drafting party shall not apply in construing or interpreting this Agreement.

14.4. Waiver. The waiver at any time by any party of its rights with respect to a default or other matter arising in connection with this Agreement shall not be deemed a waiver with respect to any subsequent default or matter.

14.5. Severability. If any part of this Agreement is held to be void, invalid, illegal or unenforceable, then the remaining parts will continue in full force and effect and be fully binding, provided that each party still receives the benefits of this Agreement.

14.6. Further Assurances. The parties, in order to carry out and give full effect to this Agreement, each shall use all reasonable efforts to provide such information, execute and deliver such further instruments and documents and take such actions as may be reasonably requested by the other party, so long as not inconsistent with the provisions of this Agreement and not involving the assumption of obligations or liabilities different from, in excess of, or in addition to those expressly provided for in this Agreement.

14.7. Amendment. This Agreement may be modified or amended only by a subsequent written agreement approved and executed by both parties. Amendment requires approval by resolution adopted by the governing board of each party and, if the amendment relates to the exchange of Sales Tax Revenue, the resolution must be adopted by two-thirds vote of each governing board.

14.8. Notices. Any notice, demand, invoice or other communication required or permitted to be given under this Agreement shall be in writing and either served personally or sent by prepaid, first class U.S. mail and addressed as follows:

County:	City:
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County Administrator County of Yuba 915 8th Street, Suite 115 Marysville, CA 95901	City Manager City of Wheatland P.O. Box 395 111 C Street Wheatland, CA 95692
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Any party may change its address by notifying the other party in writing of the change of address.

\_\_\_\_\_

PASSED, ADOPTED AND APPROVED by the Board of Supervisors of the County of Yuba on the \_\_\_ day of \_\_\_\_\_ 2012, by the following two-thirds vote:

AYES:  
 NOES:  
 ABSTAIN:  
 ABSENT:

By: \_\_\_\_\_  
 Hal Stocker, Chair  
 Board of Supervisors

Attest:

\_\_\_\_\_  
 Donna Stottlemeyer, Clerk of the  
 Board of Supervisors

Approved as to form:

  
 \_\_\_\_\_  
 Angil Morris-Jones, County Counsel

PASSED, ADOPTED AND APPROVED by the City Council of the City of Wheatland on the \_\_\_\_ day of \_\_\_\_\_ 2012, by the following two-thirds vote:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

By: \_\_\_\_\_  
Enita Elphick, Mayor

Attest:

\_\_\_\_\_  
Lisa J. Thomason, City Clerk

Approved as to form:

\_\_\_\_\_  
Richard P. Shanahan, City Attorney

**Figure 1**  
**Wheatland Sphere of Influence**  
**As Of October 19, 2012**

