

**RESOLUTION NO. 23- 8818**

**A RESOLUTION OF AGREEMENT BY THE BOARD OF SUPERVISORS OF THE  
COUNTY OF PLUMAS ADOPTING A PROPERTY TAX TRANSFER AGREEMENT  
FOR PLUMAS COUNTY LAFCO FILE NO. 2023-002 CREATION OF BECKWOURTH  
PEAK FIRE PROTECTION DISTRICT**

WHEREAS, on June 6, 1978, the voters of the State of California amended the California Constitution by adding Article XIII A thereto which limited the total amount of property taxes which could be levied on real property by local taxing agencies to one percent (1%) of full cash value; and

WHEREAS, following such constitutional amendment, the California Legislature added Section 99 to the California Revenue and Taxation Code which requires an exchange of property tax revenues when a jurisdictional change alters the service responsibilities of one (1) or more local agencies; and

WHEREAS, a proposal has been filed with the Plumas County LAFCo Executive Officer to form a new fire protection district (Beckwourth Peak Fire Protection District) and dissolve the Beckwourth Fire Protection District and the Sierra Valley Fire Protection District, divest Gold Mountain Community Service District's power to provide fire protection and emergency medical services, with the new fire protection district continuing those services, and transfer the City of Portola's responsibility to provide fire protection and emergency medical services within the city limits to the new fire protection district; and

WHEREAS, the Beckwourth Fire Protection District and the Sierra Valley Fire Protection District receive property tax revenue; and

WHEREAS, the City of Portola has budgeted \$70,000 for fire protection services; and

WHEREAS, if the formation of the Beckwourth Peak Fire Protection District is approved by the voters, COUNTY will continue to retain all of its service responsibilities in the new service district areas despite the jurisdiction change; and

WHEREAS, the Board received a Beckwourth Peak Fire Protection District Property Tax Exchange proposal from the City of Portola, Beckwourth Fire Protection District, Sierra Valley Fire Protection District, and Gold Mountain CSD that has been deemed by the County Administrative Officer to meet all of the expectation and requirements of the Board.

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

1. This Resolution affects the following Tax Rate Areas: 001-001, 001-002, 001-003, 001-004, 001-005, 001-006, 001-007, 001-008, 001-009, 001-010, 001-013, 053-008, 053-013, 053-019, 053-020, 053-137, 053-138, 053-139, 053-140, 053-141, 053-142, 053-143, 053-144, 053-145, 053-154, 053-155, 053-156, 053-169, 053-170, 053-171, 053-172, 053-173,

053-184, 053-185, 053-194, 053-196, 053-197, 053-198, 053-199, 055-000, 055-002, 055-005, 055-006, 055-007, 055-011, 055-012, 055-013, 055-016, and 055-017.

2. Definitions: Unless the particular provisions or context otherwise requires, the definitions contained in this paragraph and in the Revenue and Taxation Code shall govern the construction, meaning, and application of words used in this Resolution.
  - a. “Base property tax rate” means property tax revenues allocated by base tax equivalents to all taxing jurisdictions as to the geographic area comprising a given tax rate area annex in the fiscal year immediately preceding the tax year in which the property tax revenues are apportioned pursuant to this Agreement, including the amount of the State of California reimbursement for the homeowners and business inventory exemptions.
  - b. “Property tax increment” means revenue from the annual tax increment, as “annual tax increment” is defined in section 96.5 of the Revenue and Taxation Code, attributable to the tax rate area for the respective year.
  - c. “Property tax revenue” means base property tax revenue, plus the property tax increment for a given tax rate area.

3. Upon the finalization of the LAFCo Project 2023-002, property tax revenues generated from within the subject area (the Beckwourth Peak Fire Protection District territory) shall be governed by this Resolution and shall be allocated as follows:

Beckwourth Fire Protection District, Sierra Valley Fire Protection District and Gold Mountain Community Service District shall be merged into the successor district and the existing base property tax and tax allocation factors for each of the above districts shall be transferred to the Beckwourth Peak Fire Protection District upon reorganization as outlined in the following tables:

TRAs	Sierra Valley FRD
055-002	4.165462%
055-006	4.122439%
055-011	4.107114%
055-012	4.181222%

TRAs	Beckwourth FRD
053-019	13.576965%
053-020	7.000000%
053-138	13.226222%
053-139	7.00000%
053-140	15.537601%
053-142	15.345418%

053-143	7.000000%
053-144	13.225252%
053-145	8.136949%
053-169	7.000000%
053-170	13.576965%
053-171	7.000000%
053-172	15.537601%
053-173	7.000000%
053-184	7.000000%
053-185	7.000000%
053-194	12.000000%
053-196	7.000000%
053-197	14.129162%
053-198	7.000000%
053-199	12.000000%
055-001	0%
055-004	0%
055-008	0%
055-010	0%
055-016	7.000000%
055-017	7.000000%

TRAs	Gold Mountain CSD
053-154	5.910684%
053-155	6.080197%
053-162	0%
053-163	0%

4. The new district will absorb any AB 8 shortfall.
5. The City of Portola has agreed to use the ratio of \$70,000 to the total property tax revenue within the City of Portola TRAs to determine the appropriate average tax allocation factor for the proposed District in City TRAS, which equates to 4.936007%.
6. Out of District Good Will Response Area

All or some of the following TRAs are not currently within an existing fire-related district and are proposed to be included in the Beckwourth Peak Fire Protection District. No base property taxes will be transferred to the District. The County agrees to transfer ten percent (10%) of any growth to the District:

053-000	10.000000% of growth
053-002	10.000000% of growth
053-007	10.000000% of growth

053-008	10.000000% of growth
053-013	10.000000% of growth
053-137	10.000000% of growth
053-141	10.000000% of growth
053-156	10.000000% of growth
055-000	10.000000% of growth
055-005	10.000000% of growth
055-007	10.000000% of growth
055-013	10.000000% of growth

7. This transfer of property tax base and increment shall not be effective until
  - a. the tax year following the calendar year in which the statement of boundary changes and the map or plat is filed with the County Assessor and the State Board of Equalization; and
  - b. the passage of the formation of the Beckwourth Peak Fire Protection District by the proposed District's voters on the November 7, 2023, for each parcel applicable to real property within the territory subject to the formation of the new district; and
  - c. All the terms and conditions of this Resolution are accepted by Resolution of the Board of Directors of the District.
8. 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.
9. The property tax increment revenue for all other local agencies shall not be changed as the result of the formation of the Beckwourth Peak Fire Protection District.

The foregoing Resolution was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on June 20, 2023, by the following vote:

AYES: Supervisor(s) Engel, Hagwood, McGowan, Goss

NOES: None

ABSENT: Supervisor Ceresola



Dwight Ceresola, Chair  
Plumas County Board of Supervisors

ATTEST:



Heidi White  
Clerk of the Board of Supervisors

Approved as to form:



Gretchen Stuhr  
Plumas County Counsel