

**BOARD OF SUPERVISORS,  
COUNTY OF PLUMAS,  
STATE OF CALIFORNIA**

**RESOLUTION NO. 19- 8417**

**RESOLUTION PERTAINING TO TAX REVENUE EXCHANGE BETWEEN THE  
COUNTY OF PLUMAS AND THE PLUMAS HOSPITAL DISTRICT IN PLUMAS  
COUNTY FOR THE ANNEXATION OF THE INDIAN VALLEY HEALTH CARE  
DISTRICT IN PLUMAS COUNTY AND DISSOLUTION OF THE ENTIRE INDIAN  
VALLEY HEALTH CARE DISTRICT IN PLUMAS 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 city and districts within the County; and

**WHEREAS**, Revenue and Taxation Code Section 99(b) designates the Plumas 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 territory 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**, Plumas LAFCo has been granted exclusive jurisdiction to process this reorganization through an agreement between Plumas and Plumas LAFCo's albeit a tax exchange is needed from Plumas County since the reorganization territory is exclusively within Plumas County; and,

**WHEREAS**, a proposal has been filed with the Plumas LAFCo Executive Officer to annex all of the territory within the Indian Valley Health Care District in Plumas County to the Plumas Hospital District in Plumas County and to concurrently dissolve the entire Indian Valley Health Care District – LAFCo Project 2018-Annx-0002.

**WHEREAS**, the name change on the Refunding Revenue Bond to the newly formed District will take place after or contemporaneously with the conclusion of the annexation; and, the procedure of servicing the Bond by sending the AB-8 tax funds to the Trustee, US Bank in San Francisco would remain the same; and,

**WHEREAS**, the Plumas Hospital District currently receives property tax revenue; and,

**WHEREAS**, negotiations have been held between the County of Plumas, the Plumas Hospital District and the Indian Valley Health Care District; and,

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

1. Upon finalization of the LAFCo Project 2018-Annx-0002, property tax revenues generated from within the subject area shall be governed by this resolution and shall be allocated for the following Tax Rate Areas (TRA):

053-001	053-045	053-108	053-165
053-004	053-055	053-115	053-166
053-006	053-059	053-119	
053-013	053-060	053-125	
053-014	053-061	053-126	
053-021	053-062	053-127	
053-022	053-073	053-128	
053-023	053-075	053-132	
053-024	053-076	053-134	
053-025	053-077	053-135	
053-026	053-090	053-148	
053-027	053-091	053-149	
053-028	053-094	053-152	
053-029	053-099	053-153	
053-034	053-101	053-164	

Base Property Tax:

The base property tax revenue currently allocated to the Indian Valley Health Care District shall be allocated to the Plumas Hospital District within the TRA's as noted in #1 above.

The base property tax revenue currently allocated to the Plumas County General Fund and all local taxing agencies within the TRA's as noted in #1 above shall not be changed as a result of this reorganization excepting the exchange between the Indian Valley Health Care District to the Plumas Hospital District.

Future Incremental Property Tax:

The future incremental property tax revenue currently allocated within the Indian Valley Health Care District shall be allocated to the Plumas Hospital District for the Tax Rate Areas (TRA's):

053-001	053-045	053-108	053-165
053-004	053-055	053-115	053-166
053-006	053-059	053-119	
053-013	053-060	053-125	
053-014	053-061	053-126	
053-021	053-062	053-127	
053-022	053-073	053-128	
053-023	053-075	053-132	
053-024	053-076	053-134	
053-025	053-077	053-135	
053-026	053-090	053-148	
053-027	053-091	053-149	
053-028	053-094	053-152	
053-029	053-099	053-153	
053-034	053-101	053-164	

Notwithstanding the paragraph above, the future incremental property tax allocated to the County General Fund and all local taxing entities shall not be changed because of this reorganization.

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 Plumas Local Agency Formation Commission, the Plumas County Administrative Office, the Auditor of the County of Plumas, the Plumas Hospital District, and the Indian Valley Health Care District.
4. Upon completion of the LAFCo proceedings, the Plumas County Auditor-Controller is hereby directed to distribute the property tax revenues within the reorganization territory in accordance with this resolution.

**BE IT FURTHER RESOLVED** the County Administrator, 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 Plumas held on the 9<sup>th</sup> day of July, 2019, by the following vote:

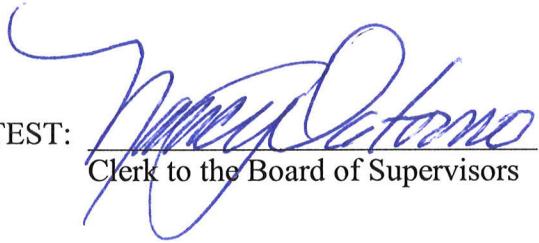
AYES: SUPERVISORS SIMPSON, THRALL, GOSS, ENGEL, SANCHEZ

NOES: NONE

ABSENT: NONE

ABSTAIN: NONE

  
MICHAEL SANCHEZ,  
CHAIRPERSON  
BOARD OF SUPERVISORS

ATTEST:   
Clerk to the Board of Supervisors