

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA
Certified Copy of Portion of Proceedings for the Meeting of December 10, 2024

RESOLUTION NO. _____

**RESOLUTION OF THE HUMBOLDT COUNTY BOARD OF SUPERVISORS AUTHORIZING
A SECURED PROPERTY TAX REVENUE EXCHANGE BETWEEN THE COUNTY OF
HUMBOLDT AND THE ARCATA 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, on April 9, 2019, the Humboldt County Board of Supervisors (“Board”) adopted a group of strategies and expectations to enable local fire districts to utilize property tax sharing agreements with the County of Humboldt (“County”) in support of annexation and a commitment to service delivery in areas outside current district boundaries that included five (5) standardized Tax Exchange Agreement Offers with specific expectations that must be achieved to qualify for a tax exchange offer; and

WHEREAS, on December 12, 2023, the Arcata Fire Protection District (“District”) formally adopted Resolution Number 23-297, “Resolution of Application by the Arcata Fire Protection District Requesting the Local Agency Formation Commission Take Proceedings for the Annexation of Arcata Fire Protection District Good Will Response Area;” and

WHEREAS, on December 29, 2023, District filed an application with the Humboldt Local Agency Formation Commission (“LAFCO”) requesting annexation of approximately three thousand five hundred sixty-one (3,561) acres of real property representing District’s out of district good will fire service response area; and

WHEREAS, on January 19, 2024, County received a Tax Exchange Agreement Proposal approved by District that is consistent with the expectations and commitments outlined in Tax Exchange Agreement Offer 2 of the strategies and expectations adopted by the Board; and

WHEREAS, on March 20, 2024, as part of a noticed public hearing, LAFCO considered, and approved, subject to a public protest hearing, District’s annexation proposal (Resolution No. 24-02); and

WHEREAS, on July 17, 2024, LAFCO confirmed and ordered the annexation after finding insufficient protest (Resolution No. 24-05); and

WHEREAS, on October 8, 2024, District formally adopted Resolution Number 24-319, “Resolution of the Arcata Fire Protection District Authorizing a Secured Property Tax Revenue Exchange Between the Arcata Fire Protection District and the County of Humboldt;” and

WHEREAS, County will continue to retain all of its service responsibilities in the annexed area despite the jurisdictional change; and

**NOW, THEREFORE, THE HUMBOLDT COUNTY BOARD OF SUPERVISORS HEREBY
RESOLVES AS FOLLOWS:**

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA
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1. County and District hereby agree that Tax Exchange Agreement Offer 2, as adopted by the Board on April 9, 2019, represents an appropriate approach to the sharing of real property ad valorem taxes imposed and collected as authorized by Section 99(d) of the California Revenue and Taxation Code in order to encourage fire suppression services.
2. The Board hereby authorizes the County to enter into a Secured Property Tax Revenue Exchange Agreement for the annexation areas described in Exhibit A – Arcata Fire Protection District Annexation Geographic Description, which is attached hereto and incorporated herein by reference as if set forth in full.

Dated: December 10, 2024

Rex Bohn, Chair
Humboldt County Board of Supervisors

Adopted on motion by Supervisor _____, Seconded by Supervisor _____, and the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

STATE OF CALIFORNIA
County of Humboldt

I, TRACY DAMICO, Clerk of the Board of Supervisors, County of Humboldt, State of California, do hereby certify the foregoing to be a full, true, and correct copy of the original made in the above-entitled matter by said Board of Supervisors at a meeting held in Eureka, California as the same now appears of record in my Office.

IN WITNESS WHEREOF, I have hereunto set my hand
and affixed the Seal of said Board of Supervisors.

TRACY DAMICO
Clerk of the Board of Supervisors of the County of
Humboldt, State of California

EXHIBIT A

ARCATA FIRE PROTECTION DISTRICT ANNEXATION GEOGRAPHIC DESCRIPTION

General Description of the Arcata Fire Protection District Annexation. The annexation area totals approximately 3,561 acres and includes:

Area 1 (Lower Fickle Hill) contains the following Sections within Township 5 north, Range 1 east, Humboldt Base and Meridian:

- all of Section 1;
- Section 12, excepting therefrom the southwest $\frac{1}{4}$;
- Section 13, excepting therefrom APNs 404-111-001, 502-071-002, 502-071-003, 502-071-004, and 502-071-005;
- Section 14, excepting therefrom APN 04-011-001, 404-011-010, and 404-011-0124 and the current boundary of the Arcata Fire Protection District within TRA 102-007 and TRA 102-008;
- Section 24, excepting therefrom APN 404-081-004 and the current boundary of the Kneeland Fire Protection District within TRA 074-012 and TRA 102-013; and
- Section 25, excepting therefrom APN 404-071-003 and the current boundary of the Kneeland Fire Protection District TRA within 074-012.

Area 2 (Upper Jacoby Creek) contains the following Sections within Township 5 north, Range 2 east, Humboldt Base and Meridian:

- all of Section 7;
- Section 18, excepting therefrom the southern $\frac{1}{2}$, the southern $\frac{1}{2}$ of the northwest $\frac{1}{4}$, and the southwest $\frac{1}{4}$ of the northeast $\frac{1}{4}$;
- Section 19, excepting therefrom the north $\frac{1}{2}$, the east $\frac{1}{2}$ of the southwest $\frac{1}{4}$, and the southeast $\frac{1}{4}$;
- Section 30, excepting therefrom the northeast $\frac{1}{4}$ of the northeast $\frac{1}{4}$ and the current boundary of the Kneeland Fire Protection District TRA within 074-012; and
- Section 31, excepting therefrom the current boundary of the Kneeland Fire Protection District within TRA 074-012.

The Proposed Arcata Fire Protection District Annexation Area contains the following Assessor's Parcels:

| | | |
|-------------|-------------|-------------|
| 313-203-001 | 404-101-038 | 404-151-025 |
| 313-203-006 | 404-101-039 | 404-151-027 |
| 313-203-016 | 404-101-040 | 404-151-028 |
| 313-203-017 | 404-101-041 | 404-151-032 |
| 313-214-003 | 404-101-042 | 404-151-035 |
| 313-214-011 | 404-101-043 | 404-151-042 |
| 313-214-012 | 404-101-044 | 404-151-043 |
| 313-214-016 | 404-101-045 | 404-151-049 |
| 313-214-017 | 404-101-046 | 404-151-051 |
| 313-214-018 | 404-101-048 | 404-151-052 |
| 313-214-019 | 404-101-049 | 404-151-053 |
| 313-214-020 | 404-101-050 | 404-151-054 |
| 313-214-021 | 404-101-051 | 404-151-055 |
| 313-214-022 | 404-101-052 | 404-151-059 |
| 313-214-023 | 404-101-053 | 404-151-063 |
| 404-011-013 | 404-101-054 | 404-151-064 |
| 404-061-001 | 404-101-055 | 404-151-067 |
| 404-061-002 | 404-101-056 | 404-151-068 |
| 404-071-001 | 404-101-057 | 404-151-069 |
| 404-071-004 | 404-111-006 | 404-151-070 |
| 404-071-005 | 404-111-008 | 404-151-071 |
| 404-081-001 | 404-111-009 | 404-151-072 |
| 404-081-002 | 404-111-010 | 502-081-002 |
| 404-081-003 | 404-111-011 | 502-091-002 |
| 404-101-005 | 404-111-012 | 502-091-003 |
| 404-101-006 | 404-111-013 | 502-091-007 |
| 404-101-007 | 404-121-015 | 502-091-011 |
| 404-101-010 | 404-121-016 | 502-091-013 |
| 404-101-013 | 404-121-021 | 502-091-015 |
| 404-101-014 | 404-121-029 | 502-091-016 |
| 404-101-015 | 404-121-030 | 502-091-018 |
| 404-101-017 | 404-121-038 | 502-101-003 |
| 404-101-018 | 404-121-039 | 502-101-004 |
| 404-101-020 | 404-151-001 | 502-101-005 |
| 404-101-022 | 404-151-005 | 502-101-007 |
| 404-101-023 | 404-151-011 | 502-111-002 |
| 404-101-032 | 404-151-012 | 502-111-003 |
| 404-101-034 | 404-151-013 | 502-111-004 |
| 404-101-036 | 404-151-022 | |