

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**  
**Certified Copy of Portion of Proceedings for the Meeting of December 9, 2025**

**RESOLUTION NO. 25 – 185**

**RESOLUTION OF THE HUMBOLDT COUNTY BOARD OF SUPERVISORS REGARDING THE  
EXCHANGE OF PROPERTY TAX REVENUE AS A RESULT OF THE HUMBOLDT COMMUNITY  
SERVICES DISTRICT'S APPLICATION TO ANNEX THE NORTH MCKAY RANCH SUBDIVISION**

**WHEREAS**, The Humboldt Community Services District ("HCSD") has initiated the process with the Humboldt County Local Agency Formation Commission ("LAFCO") for the annexation of the North McKay Ranch Subdivision, APN's 017-032-003, 017-071-009, 017-072-003, 017-073-007 and 017-073-008; and


**WHEREAS**, Revenue and Taxation Code Section 99 requires that local agencies affected by the proposed annexation must negotiate to determine the amount of property tax revenues to be exchanged between and among the local agencies; and

**WHEREAS**, Notwithstanding any other provision of law, the LAFCO Executive Officer shall not issue a certificate of filing pursuant to Section 56658 of the Government Code until the local agencies included in the property tax revenue exchange negotiation present resolutions adopted by each such agency agreeing to accept the exchange of property tax revenues; and

**WHEREAS**, If a special district involved in the negotiation (other than the district which will provide one or more services to the area where those services have not been previously provided) fails to adopt a resolution providing for the exchange of property tax revenue, the Board of Supervisors shall determine the exchange of property tax revenue for that special district; and

**NOW, THEREFORE, IT IS HEREBY PROCLAIMED** by Board of Supervisors of the County of Humboldt, and on behalf of each special district affected by the proposed annexation, that no property tax revenue will be exchanged.

Dated: 12/9/2025

  
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Supervisor Natalie Arroyo, Vice - Chair  
Humboldt County Board of Supervisors

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

AYES: Supervisors: -- Arroyo, Bohn, and Wilson

NAYES: Supervisors: -- Bushnell and Madrone

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ABSENT: Supervisors: -- None

ABSTAIN: Supervisors: -- None

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.



Kaleigh Maffei

Deputy Clerk of the Board of Supervisors of the  
County of Humboldt, State of California