

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**  
**Certified Copy of Portion of Proceedings for the Meeting of November 8, 2022**

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION OF THE HUMBOLDT COUNTY BOARD OF SUPERVISORS AUTHORIZING A SECURED PROPERTY TAX REVENUE EXCHANGE BETWEEN THE COUNTY OF HUMBOLDT AND THE GARBERVILLE 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**, the Board received an Annexation Tax Exchange Agreement Proposal approved by the Garberville Fire Protection District (“DISTRICT”) that has been deemed by the County Administrative Officer to meet all of the expectations and commitments outlined in Tax Exchange Agreement Offer 1 of the Board adopted strategies and expectations, and the Board also received an Annexation Tax Exchange Agreement, which was prepared pursuant to Tax Exchange Agreement Offer 1 and approved as to form by the County Administrative Officer and County Counsel, and both documents were approved by DISTRICT on June 8, 2022; and

**WHEREAS**, on June 8, 2022, DISTRICT approved Resolution Number 2022-01, “a Resolution of Application by the Garberville Fire Protection District Requesting the Local Agency Formation Commission Take Proceedings for the Annexation of Garberville Fire Protection District Good Will Response Area and Land Currently Served by the Sprowel Creek Volunteer Fire Company;” and

**WHEREAS**, on June 10, 2022, DISTRICT filed an application with the Humboldt Local Agency Formation Commission (“LAFCO”) requesting annexation of approximately 36,280 acres of real property representing DISTRICT’s out of district good will fire service response area and the response areas of the Sprowel Creek volunteer fire company; and

**WHEREAS**, consistent with Tax Exchange Agreement Offer 1, DISTRICT has elected to make approval of a new special tax by the registered voters within its existing boundaries and the proposed annexation area to support and improve fire protection services and administration, a condition of annexation approval, as well as the approval of this Annexation Tax Exchange Agreement; and

**WHEREAS**, LAFCO considered the district annexation proposal as part of a noticed public hearing on July 20, 2022, and approved the proposal, waived the public protest hearing, and ordered the change of organization subject to a two-thirds majority vote in favor of the proposed special tax; and

**WHEREAS**, upon approval of the special tax by the voters of the reorganized district and subsequent certification by LAFCO, the Board authorizes the Chair, after County Counsel and County Administrative Officer review and determination that the final agreement is fully consistent with the terms and conditions

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contained herein, to execute on behalf of the Board, the Secured Property Tax Revenue Exchange Agreement by and between the COUNTY and DISTRICT; and

**WHEREAS**, the annexation includes the operational consolidation of the Garberville fire department and the Sprowel Creek volunteer fire company under the umbrella of District; and

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

**WHEREAS**, County and District agree that Option No. 1, 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; and

**NOW, THEREFORE, THE HUMBOLDT COUNTY BOARD OF SUPERVISORS HEREBY RESOLVES** to authorize the Chair, after County Counsel and County Administrative Officer review and determination that the final agreement is fully consistent with the terms and conditions contained herein, to execute on behalf of the Board the Secured Property Tax Revenue Exchange Agreement for the annexation areas described in Exhibit A, Garberville Fire Protection District Annexation Geographic Description, thereto, and incorporated herein by reference, as if set forth in full.

Dated: November 8, 2022

\_\_\_\_\_  
Virginia Bass, Chair  
Humboldt County Board of Supervisors

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

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

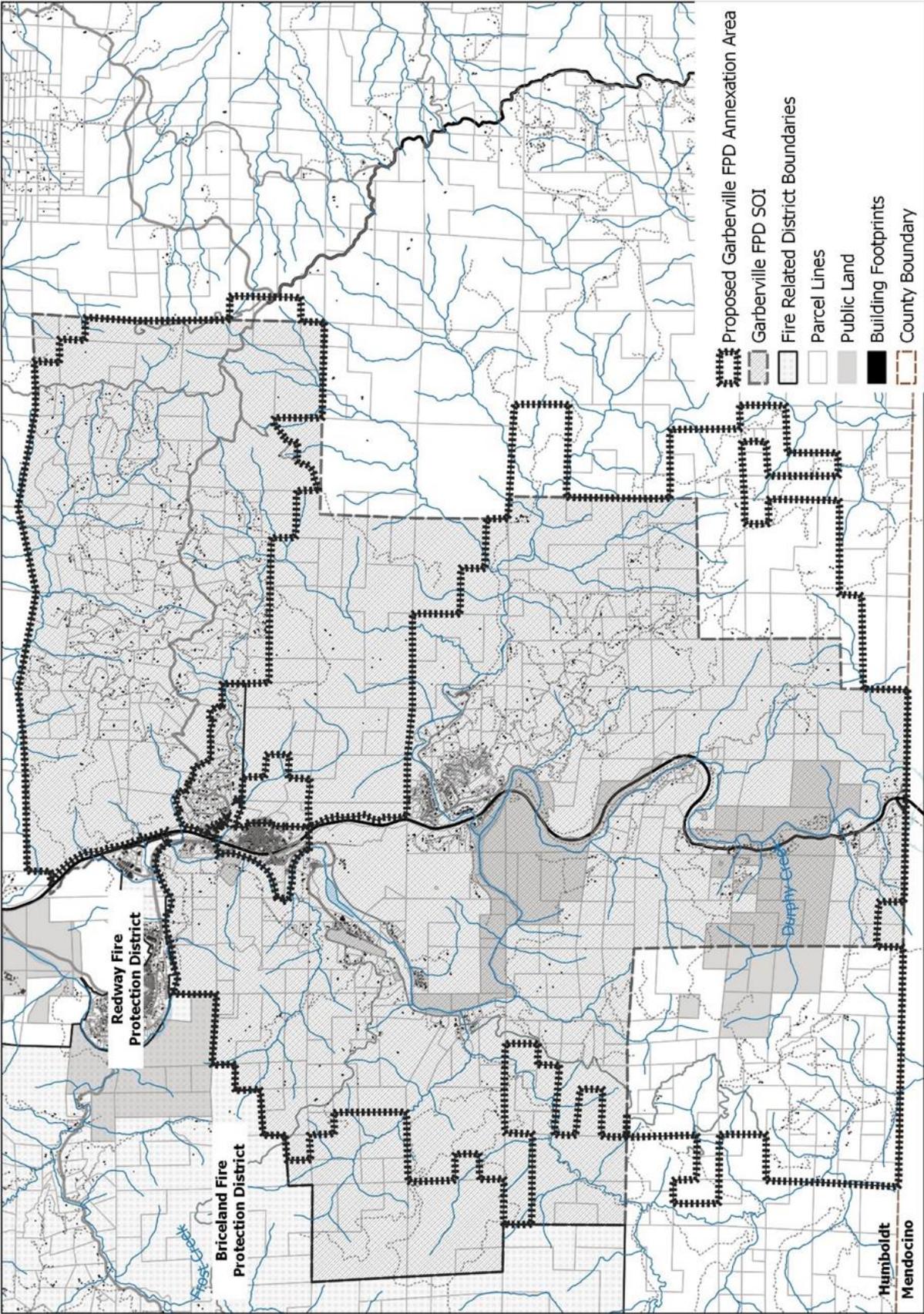
\_\_\_\_\_  
STATE OF CALIFORNIA  
County of Humboldt

I, KATHY HAYES, 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.

\_\_\_\_\_  
KATHY HAYES  
Clerk of the Board of Supervisors of the  
County of Humboldt, State of California

Exhibit A - Garberville Fire Protection District Annexation Description



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The following Sections within Township 4 south, Range 3 east, Humboldt Base and Meridian:

- all of Sections 26, 27, 34, 35, and 36; and
- Section 12, excepting therefrom Assessor's Parcel Numbers 223-151-002 and 223-151-003, the U.S. 101 right of way, and all lands within Section 12 lying west of the east line of the U.S. 101 right of way;
- Section 13, excepting therefrom lands within the Redway Fire Protection District (FPD) and the current boundary of the Garberville FPD;
- Section 14, excepting therefrom lands north of the South Fork Eel River and located within the Redway Fire Protection District (FPD);
- Section 21, excepting therefrom the north  $\frac{1}{2}$  and the north  $\frac{1}{2}$  and southwest  $\frac{1}{4}$  of the of the southwest  $\frac{1}{4}$ ;
- Section 22, excepting therefrom the northwest  $\frac{1}{4}$  of the northwest  $\frac{1}{4}$ ,
- Section 23, excepting therefrom all land east of the South Fork of the Eel River which corresponds to land within the current boundary of the Garberville FPD;
- Section 24, excepting therefrom all land within the current boundary of the Garberville FPD;
- Section 25, excepting therefrom all land east of the eastern line of the U.S. 101 right of way;
- Section 28, excepting therefrom the west  $\frac{1}{2}$  and the west  $\frac{1}{2}$  of southeast  $\frac{1}{4}$  and the southwest  $\frac{1}{4}$  of the northeast  $\frac{1}{4}$ ;
- Section 33, excepting therefrom the northwest  $\frac{1}{4}$  of the southwest  $\frac{1}{4}$ ;

The following Sections within Township 4 south, Range 4 east, Humboldt Base and Meridian:

- all of Sections 7, 8, 9, 10, 14, 15, 16, 17, 23, 31, and 32, and
- Section 11, excepting therefrom the northwest  $\frac{1}{4}$ , the northeast  $\frac{1}{4}$ , and the southeast  $\frac{1}{4}$  of the northeast  $\frac{1}{4}$ ;
- Section 18, excepting therefrom lands within the current boundary of the Garberville FPD;
- Section 19, excepting therefrom the east  $\frac{1}{2}$ , the north  $\frac{1}{2}$  and the southeast  $\frac{1}{4}$  of the northwest  $\frac{1}{4}$ , excluding that portion of APN 223-183-006 within Section 19, and the southeast  $\frac{1}{4}$  of the southwest  $\frac{1}{4}$ ;
- Section 20, excepting therefrom APNs 223-073-004 , 223-073-005, 223-073-011, 223-191-008, 223-191-009, and 223-191-010.
- Section 21, excepting therefrom, the southwest  $\frac{1}{4}$ , and the west  $\frac{1}{2}$  and the southeast  $\frac{1}{4}$  of the southeast  $\frac{1}{4}$ ;
- Section 22, excepting therefrom APN 223-016-017;
- Section 24, excepting therefrom the east  $\frac{1}{2}$ , the east  $\frac{1}{2}$  of the northwest  $\frac{1}{4}$ , the south  $\frac{1}{2}$  and the and the northeast  $\frac{1}{4}$  of the southwest  $\frac{1}{4}$ ; and
- Section 33, excepting therefrom the southwest  $\frac{1}{4}$  and the south  $\frac{1}{2}$  of the southeast  $\frac{1}{4}$ .

The following Sections within Township 5 south, Range 3 east, Humboldt Base and Meridian:

- all of Sections 1, 2, 3, 9, 10, 11, 12, 13, 14, 15, 16, and those portions of Sections 21, 22, and 24 located within Humboldt County; and
- Section 4, excepting therefrom APNs 222-043-005, 222-043-007, 222-043-008, 222-043-010, 222-043-014, and 222-043-015;
- Section 5, excepting therefrom APN 222-033-001;
- Section 8, excepting therefrom the east  $\frac{1}{2}$  of the southwest  $\frac{1}{4}$ , and the south  $\frac{1}{2}$  of the southeast  $\frac{1}{4}$ ;
- Section 17, excepting therefrom the southeast  $\frac{1}{4}$  of the southeast  $\frac{1}{4}$ ;
- Section 20 excepting therefrom the east  $\frac{1}{2}$  ; and
- Section 23, excepting therefrom APNs 222-061-015 and 222-061-015.

The following Sections within Township 5 south, Range 4 east:

all of Sections 4, 5, 6, 7, 8, 9, 16, 17, 18, and that portion of Sections 19 located within Humboldt County,

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and;

- Section 3, excepting therefrom APN 223-054- 002, 223-054- 003, 223-054-004;
- Section 10, excepting therefrom the north ½ of the north ½ and the southeast ¼ of the northeast ¼, and the east ½ of the southeast ¼;
- Section 15, excepting therefrom APNs 246-013-001, 246-013-002, 246-013-003, 246-013-008, and 246-013-014;
- Section 16, excepting therefrom the northeast ¼ of the northeast 1/4;
- Section 20, excepting therefrom APNs 223-041-006, and 223-041-007.