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 –

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, hereby agrees to the property tax allocation set forth in Attachment A, be effective upon the recordation of the Executive Officer's Certificate of Completion for the subject activation of power:

Dated: _____

_____
Supervisor Mike Wilson, Chair
Humboldt County Board of Supervisors

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

AYES: Supervisors: --

NAYES: Supervisors: --
ABSENT: Supervisors: --
ABSTAIN: Supervisors: --
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.

_____

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

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Attachment A

Tax Code	Agency	New TRA Adjusted Factor w/o Exchange	New TRA Adjusted Factor w/ Proposed Tax Exchange Agreement	Factor Change	New Tax w/o Exchange	New Tax w/ Proposed Tax Exchange	Change
8000	GENERAL	0.284604	0.277069	-0.007535	$ 4,619.93	$ 4,497.61	$ (122.32)
8100	COUNTY ROADS	0.043301	0.042155	-0.001146	$ 702.90	$ 684.29	$ (18.61)
8200	COUNTY LIBRARY	0.026758	0.026050	-0.000708	$ 434.36	$ 422.86	$ (11.50)
10600	HUMB NO 1 FIRE PROTEC	0.156232	0.156232	0.000000	$ 2,536.09	$ 2,536.09	$ -
20600	HUMB COMMUNITY SERVIC	0.010610	0.020000	0.009390	$ 172.23	$ 324.66	$ 152.43
30800	EUREKA ELEMENTARY SCH	0.204839	0.204839	0.000000	$ 3,325.12	$ 3,325.12	$ -
33300	EUREKA HIGH SCHOOL	0.183133	0.183133	0.000000	$ 2,972.77	$ 2,972.77	$ -
33500	REDWOODS JOINT JUNIOR	0.058642	0.058642	0.000000	$ 951.93	$ 951.93	$ -
33900	COUNTY SCHOOL SERVICE	0.013288	0.013288	0.000000	$ 215.70	$ 215.70	$ -
45100	HUMBOLDT BAY MUNICIPA	0.010357	0.010357	0.000000	$ 168.12	$ 168.12	$ -
45700	H BAY HARBOR REC&CONS	0.008236	0.008236	0.000000	$ 133.69	$ 133.69	$ -
	Total	1.000000	1.000000	1.000000	$ 16,232.83	$ 16,232.83	$ 0.00