

RESOLUTION No. __-____

Property Tax Revenue Exchange Related to the Dissolution of the Elkhorn Fire Protection District and County Service Area 9 and the Transfer of Responsibilities and Revenue to Springlake Fire Protection District

WHEREAS, an application for the dissolution of the Elkhorn Fire Protection District (“Elkhorn FPD”) and County Service Area 9 (“CSA 9”) and a transfer of certain responsibilities and revenue related to fire protection services within the territory of each entity (described in Exhibit A attached hereto, the “Subject Territory”) to the Springlake Fire Protection District (“Springlake FPD”) has been submitted to the Yolo County Local Agency Formation Commission (LAFCo 24-02); and

WHEREAS, Revenue and Taxation Code section 99 requires a negotiated exchange for property tax revenues of each local agency whose service area or service responsibility will be altered by a proposed jurisdictional change and, in the case of this application, the service area or service responsibility of the Springlake FPD will be altered; and

WHEREAS, Section 99(b)(5) provides that, in the event that a jurisdictional change would affect the service area or service responsibility of one or more special districts, the board of supervisors of the county or counties in which the districts are located shall, on behalf of the district or districts, negotiate any exchange of property tax revenues; and

WHEREAS, Section 99(b)(5) further provides that, prior to entering into negotiation on behalf of a district for the exchange of property tax revenue, the board shall consult with the affected district, and that such consultation shall include, at a minimum, notification to each member and executive officer of the district board of the pending consultation and provision of adequate opportunity to comment on the negotiation; and

WHEREAS, the Yolo County Administrator has, on behalf of this Board of Supervisors, notified the Board of Fire Commissioners for the Springlake FPD and the Woodland Fire Chief (whose office provides administrative support to the Springlake FPD), and provided them adequate opportunity to comment on the negotiation; and

WHEREAS, based on the information provided by the County Administrator, the Chief Financial Officer, and any other interested party, the exchange of property tax revenues for this proposal set forth below appears appropriate and in the best interests of the County, the Springlake FPD, and their residents and customers;

NOW, THEREFORE, IT IS RESOLVED by the Board of Supervisors of the County of Yolo as follows:

1. Each of the foregoing recitals is true and correct.
2. Effective the fiscal year following recordation of the certificate of completion for the annexations proposal, and for each fiscal year thereafter, the Springlake FPD shall receive 100

percent of the portion of the property tax revenue currently distributed to the Elkhorn FPD and CSA 9 from the "Subject Territory."

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, this 24th day of March 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTENTION:

Sheila A. Allen, Chair
Yolo County Board of Supervisors

Attest:
Julie Dachtler, Senior Deputy Clerk
Board of Supervisors

Approved as to Form:

By _____
Deputy (Seal)

By  _____
Philip J. Pogledich, County Counsel