



RESOLUTION No. _____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION APPROVING THE DETERMINATION TO NOT OPEN THE COUNTY MASTER PROPERTY TAX ALLOCATION AGREEMENT

WHEREAS, property tax revenues in Nevada County are distributed to local taxing entities each year, including independent special districts such as the Resource Conservation District, and various Fire Districts, among others; and

WHEREAS, Board of Supervisors Resolution No. 81-316, as amended by Resolution No. 06-162 established a basis by which special districts receive their apportionment, including fire districts who receive annual shares of property tax revenue; and

WHEREAS, on August 28, 2025, the County received a formal request from Nevada County Consolidated Fire and Ophir Hill Fire Protection Districts to open the County Master Property Tax Allocation Agreement; and

WHEREAS, on September 10, 2025, the County received a formal request from the Penn Valley Fire Protection and Rough & Ready Fire Protection Districts to open the County Master Property Tax Allocation Agreement; and

WHEREAS, the Fire Service Consolidation Ad-Hoc Subcommittee has reviewed these requests in depth and recommends not opening the County Master Property Tax Allocation Agreement; and

WHEREAS, the allowable exchange of property tax revenue is complex, has limitations, and may negatively impact other special districts; and

WHEREAS, over the last five years the County has supported fire districts by contributing over \$5.8 million in funding in order to ensure delivery of emergency services to the community; and

WHEREAS, the County is committed to continuing support of local fire districts through legislative advocacy for sustainable district funding, projects, grants, homeland security program funding, Proposition 172 funding allocations, property partnerships, Title III Forest Reserve Funding, and other partnership opportunities.

NOW, THEREFORE, BE IT RESOLVED, the Board of Supervisors of the County of Nevada, State of California, hereby elects to not open the County Master Property Tax Allocation Agreement as formally requested by the Penn Valley Fire Protection, Rough & Ready Fire Protection, Ophir Hill Fire Protection and Nevada County Consolidated Fire Districts.